

Exemption of heritage property. CATA 1976 s55; FA 1978 s39(1) and (1A) 77.—(1) This section applies to the following objects, that is, any pictures, prints, books, manuscripts, works of art, jewellery, scientific collections or other things not held for the purposes of trading—

(a) which, on a claim being made to the Commissioners, appear to them to be of national, scientific, historic or artistic interest,

(b) which are kept permanently in the State except for such temporary absences outside the State as are approved by the Commissioners, and

(c) in respect of which reasonable facilities for viewing are allowed to members of the public or to recognised bodies or to associations of persons.

(2) (a) Any object to which this section applies and which, at the date of the gift or at the date of inheritance, and at the valuation date, is comprised in a gift or an inheritance taken by a person is exempt from tax in relation to that gift or inheritance, and the value of that gift or inheritance is not taken into account in computing tax on any gift or inheritance taken by that person unless the exemption ceases to apply under subsection (3) or (4).

(b) Section 89 (5) shall apply, for the purposes of this subsection, as it applies in relation to agricultural property.

(3) If an object exempted from tax by virtue of subsection (2) is sold within 6 years after the valuation date, and before the death of the donee or successor, the exemption referred to in subsection (2) shall cease to apply to such object, but if the sale of such object is a sale by private treaty to the National Gallery of Ireland, the National Museum of Science and Art or any other similar national institution, any university in the State or any constituent college of such university, a local authority or the Friends of the National Collections of Ireland, the exemption referred to in subsection (2) shall continue to apply.

(4) The exemption referred to in subsection (2) shall cease to apply to an object, if at any time after the valuation date and—

(a) before the sale of the object,

(b) before the death of the donee or successor, and

(c) before such object again forms part of the property comprised in a gift or an inheritance) in respect of which gift or inheritance an absolute interest is taken by a person other than the spouse of that donee or successor.

there has been a breach of any condition specified in paragraph (b) or (c) of subsection (1).

(5) Any work of art normally kept outside the State which is comprised in an inheritance which is charged to tax by virtue of section 11 (1)(b) or 11(2)(c) is exempt from tax and is not taken into account in computing tax, to the extent that the Commissioners are satisfied that it was brought into the State solely for public exhibition, cleaning or restoration.

(6) Subsections (2) to (4) shall apply to the objects specified in subsection (1), to a house or garden that is situated in the State and is not held for the purpose of trading and—

(a) which, on a claim being made to the Commissioners, appears to them to be of national, scientific, historic or artistic interest,

(b) in respect of which reasonable facilities for viewing were allowed to members of the public during the 3 years immediately before the date of the gift or the date of the inheritance, and

(c) in respect of which reasonable facilities for viewing are allowed to members of the public,

with the modification that the reference in subsection (4) to subsection (1)(b) or (c) shall be construed as a reference to paragraph (c) of this subsection and with any other necessary modifications.

(7) Without prejudice to the generality of subsection (6), the provision of facilities for the viewing by members of the public of a house or garden is not regarded as reasonable in relation to any year which is taken into account for the purposes of paragraphs (b) and (c) of subsection (1), unless—

(a) Bord Fáilte Éireann (in this section referred to as “the Board”) has, on or before 1 January in that year, been provided with particulars of—

(i) the name, if any, and address of the house or garden, and

(ii) the days and times during the year when access to the house or garden is afforded to the public and the price, if any, payable for such access,

and

(b) in the opinion of the Commissioners—

(i) subject to such temporary closure necessary for the purpose of the repair, maintenance or restoration of the house or garden as is reasonable, access to the house or garden is afforded for not less than 60 days (including not less than 40 days during the period commencing on 1 May and ending on 30 September of which not less than 10 of the days during that period shall fall on a Saturday or a Sunday or both) in that year,

(ii) on each day on which access to the house or garden is afforded, the access is afforded in a reasonable manner and at reasonable times for a period, or periods in the aggregate, of not less than 4 hours,

(iii) access to the whole or to a substantial part of the house or garden is afforded at the same time,
and

(iv) the price, if any, paid by members of the public in return for that access is reasonable in amount
and does not operate to preclude members of the public from seeking access to the house or garden.