

## PART 6 Rates and Exemption

### Chapter 1 Rates

Rates of tax. VATA s. 11(1), (1A) and (8)

46.—(1) Tax shall be charged, in relation to the supply of taxable goods or services, the intra-Community acquisition of goods and the importation of goods, at whichever of the following rates is appropriate in any particular case:

(a) 21 per cent of the amount on which tax is chargeable other than in relation to goods or services on which tax is chargeable at any of the rates specified in paragraphs (b), (c) and (d);

(b) zero per cent of the amount on which tax is chargeable in relation to goods in the circumstances specified in paragraphs 1(1) to (3), 3(1) and (3) and 7(1) to (4) and (6) of Schedule 2 or of goods or services of a kind specified in the other paragraphs of that Schedule;

(c) 13.5 per cent of the amount on which tax is chargeable in relation to goods or services of a kind specified in Schedule 3;

(d) 4.8 per cent of the amount on which tax is chargeable in relation to the supply of livestock and live greyhounds and to the hire of horses.

(2) The rate at which tax is chargeable under section 3 (a), (c), (d) or (e) is the rate in force at the time when the tax becomes due as provided by section 74 (1) or (2) or 75 (whichever is applicable).

(3) Goods or services which are specifically excluded from any paragraph of a Schedule shall, unless the contrary intention is expressed, be regarded as excluded from every other paragraph of that Schedule, and shall not be regarded as specified in that Schedule.

(4)(a) The Minister may by order vary Schedule 2 or 3 by adding to or deleting therefrom descriptions of goods or services of any kind or by varying any description of goods or services for the time being specified therein, but no order shall be made under this Chapter for the purpose of increasing any of the rates of tax or extending the classes of activities or goods in respect of which tax is for the time being chargeable.

(b) The Minister may by order amend or revoke an order under this subsection (including an order under this paragraph).

(c) An order under this subsection shall be laid before Dáil Éireann as soon as may be after it has been made and, if a resolution annulling the order is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.