

## Chapter 5 Supplementary provisions

The State and public bodies. VATA s. 8(1A)(e) and (2A) and FA 2010 s. 117(2)(b) and (c)

14.—(1) For the purposes of sections 9 and 10, where an intra-Community acquisition is effected in the State by a public body, the acquisition shall be deemed to have been effected in the course or furtherance of business.

(2) Notwithstanding section 3 but subject to subsection (3), the State or any public body shall not be treated as a taxable person acting in that capacity in respect of any activity or transaction that is carried out by it in, or is closely linked to, the exercise by the State or that public body of particular rights or powers conferred on it by any enactment, except where—

(a) that activity is listed in Annex I of the VAT Directive ) and is carried out by the State or the public body on a more than negligible scale, or

(b) not treating the State or that public body as a taxable person in respect of that activity or transaction creates or would likely create a significant distortion of competition.

(3)(a) For the purposes of this subsection “community facilities” means—

(i) facilities for taking part in sporting or physical education activities and services closely related to the provision of such facilities (other than facilities for taking part in golf and for this purpose facilities for taking part in golf do not include facilities for taking part in pitch and putt), and

(ii) the hiring of halls, meeting rooms, grounds and other facilities of a similar nature to non-profit making sporting, cultural, social and community organisations.

(b) Subsection (2), in so far as it applies to the supply of community facilities, comes into operation on such day or days as the Minister may by order appoint and different days may be so appointed for different purposes or different community facilities.

(c) Neither the State nor any local authority shall be an accountable person with respect to the supply by it of a community facility until the coming into operation of an order under paragraph (b) in respect of that community facility.