

Certain trading operations carried on in Shannon Airport. FA80 s39A(1) to (7) and (10); FA81 s17(b); FA86 s56(2); FA88 s35; FA91 s33; FA92 s52; FA96 s53 445.—(1) In this section—

“the airport” has the same meaning as in the Customs-Free Airport Act, 1947 ;

“company” means any company carrying on a trade;

“the Minister” means the Minister for Finance;

“qualified company” means a company the whole or part of the trade of which is carried on in the airport;

“relevant trading operations” means trading operations specified in a certificate given by the Minister under subsection (2);

“trading operation” means any trading operation which apart from this section and section 443 (13) is not the manufacture of goods for the purpose of this Part but is carried on by a qualified company.

(2) Subject to subsections (7) and (8), the Minister may give a certificate certifying that such trading operations of a qualified company as are specified in the certificate are, with effect from a date specified in the certificate, relevant trading operations for the purpose of this section, and any certificate so given shall, unless it is revoked under subsection (4), (5) or (6), remain in force until the 31st day of December, 2005.

(3) A certificate given under subsection (2) may be given either without conditions or subject to such conditions as the Minister considers proper and specifies in the certificate.

(4) Where in the case of a company in relation to which a certificate under subsection (2) has been given—

(a) the trade of the company ceases or becomes carried on wholly outside the airport, or

(b) the Minister is satisfied that the company has failed to comply with any condition subject to which the certificate was given,

the Minister may, by notice in writing served by registered post on the company, revoke the certificate with effect from such date as may be specified in the notice.

(5) Where, in the case of a company in relation to which a certificate under subsection (2) has been given, the Minister is of the opinion that any activity of the company has had, or may have, an adverse effect on the use or development of the airport or is otherwise inimical to the development of the airport, then—

(a) the Minister may, by notice in writing served by registered post on the company, require the company to desist from such activity with effect from such date as may be specified in the notice, and

(b) if the Minister is not satisfied that the company has complied with the requirements of that notice, the Minister may, by a further notice in writing served by registered post on the company, revoke the certificate with effect from such date as may be specified in the further notice.

(6) Where the Minister and a company in relation to which a certificate under subsection (2) has been given agree to the revocation of that certificate and its replacement by another certificate to be given to the company under subsection (2), the Minister may, by notice in writing served by registered post on the company, revoke the first-mentioned certificate with effect from such date as may be specified in the notice; but this subsection shall not affect the operation of subsection (4) or (5).

(7) The Minister shall not certify under subsection (2) that a trading operation is a relevant trading operation unless it is carried on in the airport and is within one or more of the following classes of trading operations—

(a) the repair or maintenance of aircraft,

(b) trading operations in relation to which the Minister is of the opinion, after consultation with the Minister for Public Enterprise, that they contribute to the use or development of the airport, or

(c) trading operations ancillary to any of those operations described in paragraph (a) or (b) or to any operations consisting apart from this section of the manufacture of goods.

(8) The Minister shall not certify under subsection (2) that any of the following trading operations is a relevant trading operation—

(a) the rendering of—

(i) services to embarking or disembarking aircraft passengers, including hotel, catering, money-changing or transport (other than air transport) services, or

(ii) services in connection with the landing, departure, loading or unloading of aircraft,

(b) the operation of a scheduled air transport service,

(c) selling by retail, otherwise than by mail order or other distance selling, which satisfies the requirement of subsection (7)(b),

(d) the sale of consumable commodities for the fuelling of aircraft or for shipment as aircraft stores.

(9) For the purposes of relief under this Part, in the case of a qualified company carrying on relevant trading operations—

(a) the relevant trading operations shall be regarded as the manufacture in the State of goods, and

(b) any amount receivable in payment for anything sold, or any services rendered, in the course of the relevant trading operations shall be regarded as an amount receivable from the sale of goods.

(10) The inspector may by notice in writing require a company claiming relief from tax by virtue of this section to furnish him or her with such information or particulars as may be necessary for the purpose of giving effect to this section, and subsection (2) of section 448 shall apply as if the matters of which proof is required by that subsection included the information or particulars specified in a notice under this section.