

Value-Added Tax Consolidation Act 2010

SCHEDULE 1

Exempt Activities

Section 2.

[VATA Sch. 1]

PART 1

Activities in the Public Interest

This Part sets out the exemptions for certain activities in the public interest in accordance with Chapter 2 of Title IX of the VAT Directive.

Postal services.

1. Public postal services; including the supply of goods and services incidental to their provision, by An Post (including postmasters) or by designated persons in accordance with the European Communities (Postal Services) Regulations 2002 (S.I. No. 616 of 2002) but only if that supply is not on terms that have been individually negotiated.

Medical and related services.

2. (1) Hospital and medical care or treatment provided by a hospital, nursing home, clinic or similar establishment.

(2) Services closely related to medical care covered by section 61 or 61A of the Health Act 1970 which are undertaken by or on behalf of the Health Service Executive or by home care providers duly recognised by that

Executive under section 61A of that Act.

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(3) Professional medical care services recognised as such by the Department of Health and Children (other than dental or optical services), but only if those services are not supplied in the course of carrying on a business that wholly or partly consists of selling goods.

(4) The supply by dental technicians of services of a dental nature and of dentures or other dental prostheses.

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(5) Professional dental or optical services.

(6) The collection, storage, supply, intra-Community acquisition or importation of human organs, human blood and human milk.

(7) Other professional medical care services that, on 1 January 2010, were recognised by the Revenue Commissioners as exempt activities.

Certain independent groups, non-profit making organisations and other bodies.

3. (1) The supply of services by an independent group of persons (being a group that is an independent entity established for the purpose of administrative convenience by persons whose activities are exempt from, or are not subject to, tax) for the purpose of rendering to its members the services directly necessary to enable them to carry out their activities, but only if the group recovers from its members the exact amount of each member's share of the joint expenses.

(2) The supply of goods and services closely related to welfare and social security by non-profit making organisations.

(3) The supply of services and the supply of goods closely related to those services for the benefit of their members by non-profit making organisations whose aims are primarily of a political, trade union, religious, patriotic, philosophical, philanthropic or civic nature where such supply is made without payment other than the payment of any membership subscription.

(4) The provision by non-profit making organisations of facilities for participation in sporting or physical educational activities, or of services closely related to the provision of those facilities (but excluding the provision of facilities to which *paragraph 12(2) or (3) of Schedule 3* relates).

(5) The supply of cultural services, and the supply of goods closely linked to those services, by any cultural body (whether established by or under an enactment or not) that is recognised as such a body by the Revenue Commissioners for the purposes of this paragraph (but excluding the supply of services to which *paragraph 5(2)* relates).

Children and education.

4. (1) The supply of services for the protection or care of children and young persons, and the supply of goods closely related to that supply, otherwise than for profit.

(2) The supply of services for the protection or care of children and young persons, and the supply of goods closely related to that supply, by persons whose activities may be regulated by regulations made under Part VII or VIII of the Child Care Act 1991 .

(3) The provision by educational establishments recognised by the State of children's or young people's education, school or university education, or vocational training or retraining (including the supply of goods and services incidental to that provision, other than the supply of research services), and the provision by other persons of education, training or retraining of a similar kind, but excluding instruction in the driving of mechanically propelled road vehicles other than—

(a) vehicles designed or constructed for the carriage of 1.5 tonnes of goods or more, or

(b) vehicles designed or constructed for the carriage of more than 9 persons (including the driver).

Other activities.

5. (1) Catering services supplied—

(a) to patients of a hospital or nursing home in the hospital or nursing home, or

(b) to school students at their school.

(2) The promotion of, and admission to, live theatrical or musical performances, including circuses, but excluding—

(a) dances, and

(b) performances in conjunction with which facilities are available for the consumption of food or drink during all or part of the performance by persons attending the performance.

(3) The promotion of sporting events (other than in the course of the provision of facilities for taking part in sporting activities of the kind specified in *paragraph 12(1) of Schedule 3*).

(4) The provision of the national broadcasting and television services, excluding advertising.

PART 2

Other Exempted Activities

Financial services.

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6. (1) Financial services that consist of any of the following:

(a) issuing, transferring or otherwise dealing in stocks, shares, debentures and other securities (other than new stocks, new shares, new debentures or new securities for raising capital and documents establishing title to goods);

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- (b) arranging for, or underwriting, an issue of stocks, shares, debentures and other securities (other than documents establishing title to goods);
 - (c) operating a current, deposit or savings account, and negotiating or dealing in payments, transfers, debts, cheques and other negotiable instruments, but excluding debt collecting and factoring;
 - (d) issuing, transferring, receiving or otherwise dealing in currency, bank notes and metal coins, in use as legal tender in any country, but excluding any such bank notes and coins that are supplied as investment goods or as collectors' objects;
 - (e) giving and negotiating credit, and managing credit by the giver of the credit;
 - (f) giving, or dealing in, credit guarantees or any other securities for money, and managing credit guarantees by the giver of the credit;
 - (g) managing an undertaking of a kind specified in *subparagraph (2)*;
 - (h) supplying services to a person under an arrangement that provides for the person to be reimbursed for the supply by the person of goods or services in accordance with a credit card, charge card or similar card scheme;
 - (i) entering into specified financial transactions within the meaning of Part 8A of the Taxes Consolidation Act 1997 where those transactions correspond to financial services listed elsewhere in this paragraph.

(2) The following undertakings are specified for the purpose of *subparagraph (1)(g)*:

- (a) a collective investment undertaking as defined in section 172A of the Taxes Consolidation Act 1997;
- (b) a special investment scheme within the meaning of section 737 of the Taxes Consolidation Act 1997;
- (c) an undertaking that is administered by the holder of an authorisation granted under the European Communities (Life Assurance) Regulations 1984 (S.I. No. 57 of 1984), or by a person who is deemed by Article 6 of those Regulations to be such a holder, the criteria in relation to which are the navigation, as specified in regulation 4, and assistance arrangement to which section 9 (2) of the Unit Trusts Act 1990 applies;

- (d) a unit trust scheme established solely for the purpose of superannuation fund schemes or charities;

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(e) an undertaking that is a qualifying company for the purposes of section 110 of the Taxes Consolidation Act 1997 ;

(f) any other undertaking that is determined by the Minister to be a collective investment undertaking to which *subparagraph (1)(g)* applies.

(3) A determination referred to in *subparagraph (2)(f)* takes effect on the date when it is notified to the undertaking concerned or on such later date as is specified in the determination.

(4) In relation to an undertaking specified in *subparagraph (2)*, management of the undertaking can consist of any one or more of the 3 functions listed in Annex II of Directive No. 2001/107/EC of the European Parliament and Council (being the functions included in the activity of collective portfolio management) where the relevant function is carried out by the person who has responsibility for carrying out that function in respect of the undertaking.

Agency services.

7. The supply of agency services relating to the financial services specified in *paragraph 6*, excluding management and safekeeping services in regard to the services specified in *subparagraph (1)(a)* of that paragraph (but not being services specified in *subparagraph (1)(g)* of that paragraph).

Insurance and reinsurance services.

8. (1) Supplying insurance and reinsurance services, and supplying related services by insurance brokers and insurance agents.

(2) For the purposes of this paragraph “related services”, in relation to insurance services, includes—

(a) collecting insurance premiums and selling insurance, and

(b) handling claims and providing claims settlement services where the supplier of the insurance services delegates authority to an agent and is bound by the agent’s decision in relation to claims.

Supply of investment gold.

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9. (1) The supply, intra-Community acquisition and importation of investment gold, other than supplies of investment gold to the Central Bank of Ireland.

(2) In relation to investment gold, the supply of services of an intermediary acting in that capacity.

(3) In this paragraph the expressions “intermediary” and “investment gold” have the meanings respectively assigned to them by section 90 (1).

Gambling and lotteries.

10. (1) The acceptance of bets that are subject to excise duty imposed by section 67 of the Finance Act 2002 and bets that are exempted from excise duty by section 68 of that Act.

(2) The issuing of tickets or coupons for the purpose of a lottery.

Letting of immovable goods.

11. (1) The letting of immovable goods, but not including any of the following:

(a) letting machinery or a business installation when let separately from any other immovable goods of which the machinery or installation forms part;

(b) letting hotel or holiday accommodation of the kind to which *paragraph 11* of Schedule 3 relates;

(c) providing facilities for taking part in sporting activities of the kind to which *paragraph 12(1)* of Schedule 3 relates;

(d) providing parking accommodation for vehicles by the operators of car parks;

(e) hiring safes.

(2) Allowing a person to use a toll road or a toll bridge is not a letting of immovable goods for the purposes of this Act.

Other supplies of goods.

12. The supply of goods (other than immovable goods or goods of a kind specified in section 19 (1)(h)) by a person, being goods—

(a) that were used for the purposes of a business carried on by the person,

(b) in relation to the acquisition or application of which the person had borne tax, and

~~(c) that are of such a kind, or were used in such circumstances, that no part of the tax was deductible~~

~~under Chapter 1 of Part 8.~~

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Gas and electricity services.

13. (1) The importation of gas through the natural gas distribution system.

(2) The importation of electricity.

Exemptions by derogation in accordance with Article 371 of the VAT Directive.

- 14. (1) The provision of services by a funeral undertaking.
- (2) The supply of water by local authorities.
- (3) Transporting passengers and their accompanying baggage.
- (4) The admission of spectators to sporting events.

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