



STATUTORY INSTRUMENTS.

**S.I. No. 392 of 2012**



VALUE-ADDED TAX CONSOLIDATION ACT 2010 (SECTION 14(2))  
(COMMENCEMENT) ORDER 2012

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VALUE-ADDED TAX CONSOLIDATION ACT 2010 (SECTION 14(2))  
(COMMENCEMENT) ORDER 2012

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 14(3)(b) of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), hereby order as follows:

1. This Order may be cited as the Value-Added Tax Consolidation Act 2010 (Section 14(2)) (Commencement) Order 2012.

2. The 1st day of January 2013 is appointed as the day on which subsection (2) of section 14 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2012) comes into operation in so far as that subsection applies to the supply of community facilities within the meaning of subsection (3)(a)(i) of that section.



GIVEN under my Official Seal,  
5 October 2012.

MICHAEL NOONAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 9th October, 2012.*

## EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation).*

This order appoints 1 January 2013 as the date on which subsection (2) of section 14 of the Value-Added Tax Consolidation Act 2010 comes into operation in so far as that subsection applies to the supply of ‘community facilities’ within the meaning of subsection (3)(a)(i) of that section.

Section 14(2) provides that the State and public bodies are treated as taxable persons where they carry out activities or transactions that are outside of their regulatory functions or where those activities or transactions cause or could cause a significant distortion of competition.

Section 14(3)(a)(i) defines ‘community facilities’ as meaning the provision of facilities for taking part in sport or physical education other than golf.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,  
nó tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,  
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nó trí aon díoltóir leabhar.

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