



STATUTORY INSTRUMENTS.

S.I. No. 713 of 2021



VALUE-ADDED TAX (REFUND OF TAX) (CHARITIES
COMPENSATION SCHEME) (AMENDMENT) ORDER 2021

S.I. No. 713 of 2021

VALUE-ADDED TAX (REFUND OF TAX) (CHARITIES
COMPENSATION SCHEME) (AMENDMENT) ORDER 2021

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 103 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), and having had regard to the requirements in subsection (2A) of that section, hereby order as follows:

1. (1) This Order may be cited as the Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) (Amendment) Order 2021.

(2) This Order comes into operation on 1 January 2022.

2. The Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) Order 2018 (S.I. No. 580 of 2018) is amended in Article 3(2), by the substitution of the following subparagraph for subparagraph (b):

“(b) may only be made in respect of an amount of eligible tax of €500 or more but not more than €1,000,000, and”.



GIVEN under my Official Seal,
16 December, 2021.

PASCHAL DONOHOE,
Minister for Finance.

EXPLANATORY NOTE

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

This regulation amends the Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) Order 2018 (S.I. No. 580 of 2018) to provide that from 1 January 2022 the maximum amount which may be claimed under the scheme is €1 million.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
r-phost: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

€1.50

