

S.I. No. 58/1992 - Value-Added Tax (Refund of Tax) (No. 23) Order, 1992.

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VALUE-ADDED TAX (REFUND OF TAX) (NO. 23) ORDER, 1992.

I, BERTIE AHERN, Minister for Finance, in exercise of the powers conferred on me by section 20(3) of the Value-Added Tax Act, 1972 (No. 22 of 1972), hereby order as follows:

1. (1) This Order may be cited as the Value-Added Tax (Refund of Tax) (No. 23) Order, 1992.

(2) This Order shall be deemed to have come into operation on the 29th day of January, 1992.

2. In this Order—

"the Act" means the Value-Added Tax Act, 1972 (No. 22 of 1972), and every enactment which is to be construed together with that Act;

"qualifying goods" means any new instrument or new appliance, excluding means of transport—

(a) in relation to which the amount on which tax is chargeable by virtue of the Act is £20,000 or more,

(b) which has been designed and manufactured for use solely in medical research or in diagnosis, prevention, or treatment of illness,

(c) which has been the subject of a recommendation by the Minister for Health that, having regard to the requirements of the health services in the State, a refund of tax under this Order would be appropriate;

"qualifying body" means any body of persons engaged in the operation of a hospital.

3. Where a person establishes to the satisfaction of the Revenue Commissioners that—

(a) he has borne or paid tax which became chargeable on or after the 29th day of January, 1992, in respect of the supply to, or importation by, him of qualifying goods,