

S.I. 2016 No. 93

Value Added Tax Act

CAP. 87

VALUE ADDED TAX (WAIVER) ORDER, 2016

The Minister, in exercise of the powers conferred on him by section 60(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Waiver) Order, 2016*.
2. In this Order, “person” includes an individual, a corporation and an unincorporated body.
3. Subject to paragraph 4, where at 15th September, 2016, an amount payable by a person to the Revenue Commissioner as a penalty or interest in respect of arrears of value added tax is outstanding, the amount payable as a penalty or interest is waived.
4. The waiver granted under paragraph 3 is subject to the condition that the person pays the arrears of value added tax in full not later than 15th February, 2017.

Made by the Minister this 2nd day of November, 2016.

CHRISTOPHER SINCKLER

Minister responsible for Finance