



# National Centre for Liturgy

**National  
Secretariat  
for Liturgy**

## **Commission on Taxation** *Consultation on Taxation*

The Advisory Committee on Sacred Art and Architecture is the national consultative agency of the Catholic Bishops' Conference. The Advisory Committee wishes to respond to the invitation to make submissions to the Commission on Taxation.

In our own discussions and in discussions with other Churches, there is a concern about funding the maintenance, repair and conservation of church buildings used as places of worship and recorded as protected structures. Often this funding puts a heavy burden on the local parish or congregation and, indeed, at times it becomes an impossible one. The burden today can often be in the region of €1.5m-€3m. Furthermore, the burden of preserving such an important part of our Irish heritage falls on congregations who cannot support such works as many of the most significant church buildings are located in areas where, as a result in demographic shifts, the congregations are relatively small.

The Advisory Committee, supported by the other Churches, requests the Commission on Taxation to consider VAT relief on works such as maintenance, repairs and conservation which relate directly to the protection of the historic significance of church buildings. These works may concern the fabric and fixtures of the church and include pipe organs and church bells as well as professional fees.

The Advisory Committee requests the Commission on Taxation to consider VAT relief on works which relate to the protection of the artistic and architecture heritage. Churches and places of public worship are a significant part of this patrimony.

We believe that the Government has no objection in principle to granting such relief as it is in the public interest. VAT relief, as suggested, is available in Northern Ireland. There it has proved itself to be a significant factor in heritage protection. We believe that this would also be true here and would certainly "enhance the reward of work."

We understand that Section 20(3) VAT Act 1972 provides for the mechanism by which such relief could be introduced and that such relief could be introduced retrospectively and in a targeted fashion. There is already precedent for this, e.g., VAT relief for persons with disabilities.

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