

**EMBARGOED UNTIL DELIVERY**

FAO: [press@ireland.anglican.org](mailto:press@ireland.anglican.org) c/o Ms Jenny Compston

Motion 14: VAT on Remedial Work on Protected Structures.

***' That the General Synod calls on the governments in Northern Ireland and in the Republic of Ireland respectively, to reduce the VAT burden of necessary remedial works on protected structures and that the Church of Ireland seeks to cooperate with other churches in Ireland to advance this aim'.***

Proposer: Very Rev. Maria Jansson      Seconder: Mr Trevor Sargent

Your Grace, Members of Synod,

At this very moment, I would make a guess that nearly every Select Vestry on the island has refurbishing, renovation or even significant structural work on its agenda. This is accompanied by innumerable fund raising efforts, applications for grants, generous self-giving on the part of many who endeavour to maintain our places of worship to the Glory of God - and compliant with best practice in the process! The Church of Ireland, through good and bad economic environments, has provided significant investment in its buildings, often contributing quietly and importantly to local employment and commerce.

That so many listed, significant buildings (and some listed pretty insignificant buildings) often are the responsibility of small, and betimes financially strapped communities requires structural support from the State in both jurisdictions if these very same statutory bodies deem these buildings to be of critical important in the cultural heritage of the country.

Some grants are available but heritage comes very far down in terms of fiscal policy and a lot of the time it really is the small local community that foots the bill - often with tremendous support from the larger community. The VAT loading on all renovation and structural work for listed building is punitive at 23%.

Into the future - the near future - this situation will become untenable. Many churches see a decrease in population and a commensurate decrease in income. Churches that are growing do not necessarily see an increase in income initially. Voluntarism is waning. Many small communities simply will not be able to pay for the upkeep of their buildings and the very heritage we all seek to maintain will rot onto the ground.

Some schemes if extended and/or adapted could be of use in addressing this situation:

1. There is precedent in enabling homeowners and landlords take advantage of the home renovation initiative in the ROI. *'The Home Renovation Incentive (HRI) Scheme provides for tax relief for Homeowners and Landlords by way of an Income Tax credit at 13.5% of qualifying expenditure on repair, renovation or improvement works carried out on a main home or rental property by qualifying Contractors.'* (Revenue Commissioners)

If this scheme were extended to include listed buildings and extended beyond its cut-off date of 31 December 2015, we would be some way towards covering VAT costs.

2. At present, tax paid on all traceable donations is returned to charitable institutions. This can amount to significant income in parishes struggling to pay assessments etc. Most funds spent on renovations are raised through giving and fund raising, but not all of this is traceable, e.g. moneys raised through sales of work, garden fetes, etc. Tax has already been paid on this money and will be paid again when VAT is applied to the project.

We ask that General Synod accept this motion that we cooperate with all churches and all vested with care for the nation's heritage buildings and sites, in obtaining from the governments of the ROI and NI a reduction of VAT costs on all necessary remedial works.

Maria Jansson