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## 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

(Below are the comments of Mr Trevor Sargent)

The legacy of largely 18<sup>th</sup> and 19<sup>th</sup> century listed buildings in the care of Church of Ireland parishes around Ireland require extensive and ongoing fundraising to carry out necessary repairs and maintenance. In the Republic of Ireland, a VAT rate of 23% applies for this work. The VAT rate is lower in Northern Ireland.

One might suggest that parishes could try saving money by organising work parties or a 'meitheal' with a view to some DIY when a gutter needs repair, or a leaky window needs fixing or a rotten floor board needs replacing. However, this more cost effective approach is not an option if one's church or church hall is a legally protected structure. Generally, before any work takes place, a heritage officer must assess the situation. Perhaps a heritage architect must then be engaged. The chances are that the guttering or other materials will need to be sourced from a specialist supplier, and the work undertaken by an expert craftsman who has accreditation to work on listed buildings.

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All of this specialised work and materials drive up costs. Add to that a 23% VAT rate on top of the extra base costs and the result is that the local parish is often left to struggle financially.

Before speaking here today, I put in to a computer search engine the words, '*VAT rates on work to listed buildings*'. The first dozen or so items which came up honed in on ways to pay less VAT, or no VAT, on work to listed buildings. All these reports, however, related to the UK. This issue seems overlooked by comparison in the Republic of Ireland.

Our country's heritage of listed buildings, north and south, is a wonderful legacy in many ways, but the cost of maintaining these landmark buildings incurs higher than average costs for many of our local parishes. This motion also has relevance to those beyond the Church of Ireland in the fact that many of these buildings serve well the needs of the wider community and tourism, for example.

The proposers of this motion call on this Synod to support it, and, in so doing, let us all commit to working with other churches, through our respective governments, to reduce the VAT burden of necessary repair works on listed parish and diocesan properties.

Trevor Sargent

Parish: Wexford and Kilsoran

Diocese: Cashel, Ferns and Ossory

