



## An Chartlann Náisiúnta National Archives

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Memorandum

to

An Tanaiste and Minister of Foreign Affairs

from

Comhairle Uladh, Cumann Luthchleas Gael.

Ulster Council wishes to bring two items to the attention of the Minister of Foreign affairs, in his capacity as chief representative of Dail Eireann in the matter of Anglo-Irish relationships.

Firstly, the attempt by H.M. Customs and Excise to levy V.A.T. on the gate receipts from GAA games, and to use their reciprocal relationship with the Customs and Excise authorities in the Republic of Ireland to attempt to enforce their demands.

And secondly, the considerable increase in harassment of GAA units in the Six Counties, using various governmental agencies such as Customs and Excise, Revenue Commissioners and R.U.C. Special Branch, to gain access to financial and other data on GAA affairs, as well as broader general harassment as detailed later.

1. V.A.T. Following the replay of an Ulster Senior Football Semi-Final in Omagh in June 1987, armed raiders made off with part of the proceeds following an attack on (and injury to) officers of the Ulster Council. This raid received considerable publicity which in the view of the Council precipitated subsequent events.

During the following week a V.A.T. inspection was arranged for Omagh St. Enda's GAA Social Club, which has a bar and is, therefore, registered for V.A.T. In the course of that inspection, the officer undertaking the inspection demanded to know why no receipts from the previous Sunday's games were included in the Club's records. On being advised that this game was the responsibility of the Ulster Council and that the club merely "rented out" its facilities to the Council for the day, the officer indicated that he would pursue his query elsewhere. Subsequently, Ulster Council received a letter from H.M. Customs and Excise advising them that under the Finance Act 1983, the Council was liable for V.A.T. More recently the Secretary of the Council was contacted by a representative of the Customs and Excise authorities in Dublin to arrange a meeting between the Council and officers of H.M. Customs and Excise. To date this meeting has not been arranged as Ulster Council is unwilling to meet H.M. authorities in the present circumstances.

Ulster Council's views can be summarised as follows:

1. Ulster Council is part of a National Organisation with its headquarters in Dublin

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2. Under the legislation of the Republic of Ireland, the GAA is exempt from V.A.T. and tax other than tax deducted at source.
3. In the Six Counties, the GAA, as part of a 32-county organisation does not receive its full entitlement to public funds, e.g. its hurling officer post is assisted only partially because the duties extend outside the Six Counties; Windsor Park and Ravenhill Rugby Grounds have each received more in grant-aid in a single payment from the Department of Education than the entire GAA in the Six Counties over the past decade.
4. All GAA funds, after normal running expenses, are ploughed back into the development of the games and facilities; over £600,000 has been given in grant aid by the Ulster Council and Central Council combined, on development in the Six Counties totalling about £7 million.
5. By providing sporting and recreational facilities for the public in its community area, each GAA club is, in fact, providing facilities which would otherwise have to be funded publicly, and in the process the GAA is contributing to the improvement of society generally, without any cost to the exchequer.
6. As a non-profit-making organisation not holding Limited Company status, and run solely for amateur sporting, social, community and cultural purposes, and which is subjected to differentiation from other sporting bodies in the allocation of public funds, the GAA being based primarily in Dublin, should not be subject to V.A.T. in the Six Counties.
7. Accordingly, the Ulster Council feels strongly that any involvement by the Customs and Excise authorities in Dublin which would be geared towards enforcing the demands of H.M. Customs and Excise would be undesirable.

In the light of these views, the Ulster Council would respectfully request An Tanaiste to seek clarification from the U.K. authorities on the liability of a Dublin-based Association for V.A.T. in the Six Counties in the light of the differentiation which occurs when public funds are being disbursed in that area, and given that it holds tax-exempt status in its place of primary residence.

2. HARASSMENT: There has traditionally been a certain level of suspicion on the part of the British authorities in relation to the GAA and in the Six Counties GAA units and members have traditionally been subject to special attention. In recent years this has worsened and the occupation of Crossmaglen grounds and the killing of Aidan McAneaspie have both received

considerable publicity.

Within the past year the form of harassment has become more subtle as follows:

(a) Several GAA clubs, some of which have associated social clubs registered for V.A.T. and some of which have no social clubs, have been visited by officers of the Customs and Excise who demand to see club accounts (as distinct from the social club accounts where a social club existed).

(b) Many GAA clubs (particularly in one tax district) have been assessed to tax and forced then to prove that they were not liable to tax by producing the club's records.

(c) One club (in Co. Derry) which ran a successful draw was required by the R.U.C. to produce its accounting information so that the R.U.C. could identify where the funds were spent. (On the advice of Ulster Council the records were passed to the club's solicitor.)

(d) In the view of the Ulster Council all these activities are using governmental agencies to monitor in a "respectable" way the activities of the Association's units; Ulster Council is satisfied that none of its units have anything to hide in this respect and resent this form of harassment.

(e) Just over a month ago, the Michael Davitt Hall in Swatragh (a vested GAA property) was blown up by a group of men who placed gas cylinders in the premises, released the gas and ignited it. At the same time, precisely, an attempt was made to do the same in Glenullin (another GAA property about five miles away) but only partially succeeded.

There is absolutely no doubt that both these incidents were carried out by armed and uniformed members of the Ulster Defence Regiment - whether they were officially on duty at that time is not known for certain. The attempts by the R.U.C. to investigate these incidents were pathetic - they did not even examine the path used by the perpetrators to get to the Swatragh premises.

(f) On Friday 21st October last uniformed members of the R.U.C. daubed offensive slogans in the freshly-plastered wall of the new toilet-block at Lisnaskea Emmetts ground, and were seen doing it. (Photographs of the wall are enclosed.) An apology has been received from Superintendent McFarland who accepted responsibility and promised compensation.

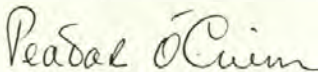
(g) Recently a proxy bomb in a Post Office van was detonated in a controlled explosion in Magherafelt. The van-driver had a gun held to his temple before he handed over the keys and his family was threatened. The driver was arrested after the explosion, questioned (mainly about his GAA activities and the officers of his club) and charged with allowing terrorists to take his van.

During his bail application, the judge told him that he considered him as bad as the I.R.A., and bail was refused. The Ulster Council believes that this man was so treated because of his GAA connections. There is now a strong possibility

that wheter convicted or not this man will lose his job - for no other good reason than his GAA involvement.

(h) Individual members of clubs are being treatened and harassed going to and coming from matches, training sessions and functions. Areas of particular concern are Aughnacloy and Donemana in Tyrone, Foreglen and Dungiven in Derry, Kinawley and Donagh in Fermanagh, most of South Armagh and South Down, and particularly the hurling areas of West Belfast.

Uister Council, therefore asks An Tanaiste to raise with the British authorities the increased and more subtle harassment of its members and units in the Six Counties and to seek a cessation to provocatio and intimidation of its members.



Peadar O Cuinn,

Uachtaran, Comhairle Uladh, Cumann Luthchleas Gael.



Micheal O Feinneadha,

Runai, Comhairle Uladh, Cumann Luthchleas Gael.

Su Mi na Samhna 1988.