



STATUTORY INSTRUMENTS.

S.I. No. 317 of 2010



EUROPEAN COMMUNITIES (VALUE-ADDED TAX) REGULATIONS
2010

(Prn. A10/0946)

EUROPEAN COMMUNITIES (VALUE-ADDED TAX) REGULATIONS
2010

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving further effect to Council Directive 2006/112/EC of 28 November 2006¹, Council Directive 2008/8/EC of 12 February 2008² and Council Directive 2008/117/EC of 16 December 2008³ hereby make the following regulations:

Citation and commencement.

1. (1) These Regulations may be cited as the European Communities (Value-Added Tax) Regulations 2010.

(2) Subject to Regulation 3(2), these Regulations are deemed to have applied and taken effect on 1 January 2010.

Definition.

2. In these Regulations “Principal Act” means the Value-Added Tax Act 1972 (No. 22 of 1972).

Amendment of section 8 (taxable persons) of Principal Act.

3. (1) Section 8 of the Principal Act is amended—

(a) in paragraph (c)(ii) of subsection (1A) by substituting “paragraph (aa) or (ab) or subsection (2)” for “subsection (2)”,

(b) in paragraph (d)(iii) of subsection (1A) by substituting “paragraph (aa) or (ab) or subsection (2)” for “subsection (2)”, and

(c) in subsection (3A), by substituting “paragraph (aa) or (ab) of subsection (1A) or subsection (2)” for “subsection (2)”.

(2) Where, as a consequence of the amendment of the Principal Act by paragraph (1), any accountable person would be liable, apart from this paragraph, to pay and account for tax under the Principal Act before or on the day of the making of these Regulations, then, to the extent that that tax has not been paid and accounted for by that person before or on that day, that tax shall be deemed for all the purposes of the Principal Act to be tax due by that person for the taxable period (as defined in the Principal Act) in which these Regulations are made.

¹OJ No. L 347 of 11 December 2006, p. 1

²OJ No. L 44 of 20 February 2008, p. 11

³OJ No. L 14 of 20 January 2009, p. 7

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 2nd July, 2010.*

Amendment of section 10 (amount on which tax is chargeable) of Principal Act.

4. Section 10 of the Principal Act is amended in subsection (5) by substituting “paragraph (aa) or (ab) of subsection (1A), or subsection (2), of section 8” for “section 8(2)”.

Amendment of section 12 (deduction for tax borne or paid) of Principal Act.

5. Section 12 of the Principal Act is amended—

- (a) in subsection (1)(a)(vii) by substituting “paragraph (aa) or (ab) of subsection (1A), or subsection (2), of section 8” for “section 8(2)”, and
- (b) in subsection (1)(b)(iii) by deleting “other than services consisting of the hiring out of motor vehicles (as defined in subsection (3)(b)) for utilisation in the State”.

Amendment of section 19AA (accountable person to lodge statement of intra-Community supplies of taxable services) of Principal Act.

6. Section 19AA of the Principal Act is amended by substituting the following for subsections (1) and (2):

“(1) In this section ‘intra-Community supplies of services’ means supplies of services to a taxable person in another Member State or any other person registered for value-added tax in another Member State.

(2) An accountable person shall, not later than the deadline fixed by this section, lodge with the Revenue Commissioners a statement of that person’s intra-Community supplies of services where the recipient is liable to pay the tax as provided by Article 196 of Council Directive 2006/112/EC. The statement shall be prepared in accordance with, and contain such particulars as may be specified in, the regulations (if any).”.



GIVEN under my Official Seal,
29 June 2010.

BRIAN LENIHAN,
Minister for Finance.

EXPLANATORY NOTE

(This note is not part of these Regulations and does not purport to be a legal interpretation.)

These Regulations amend the VAT Act 1972, and arise from minor errors and omissions in the European Communities (Value-Added Tax) Regulations 2009 (No. 520 of 2009) which transposed Council Directives 2008/8/EC, 2008/9/EC and 2008/117/EC (the EU VAT Package).

These Regulations are deemed to have applied and taken effect on 1 January 2010.

These Regulations amend Sections 8, 10 and 12 of the VAT Act by inserting cross-references to underpin the normal reverse charge rules for certain services received from abroad. However, in the case of a taxpayer who failed to apply the reverse charge rule since 1 January 2010 on the received services in question, the liability for the VAT on those services is deemed to arise in the taxable period in which the Regulations are made.

The Regulations also amend section 19AA (1) and (2) of the VAT Act to ensure that the VAT Act correctly reflects the requirement in Council Directives 2008/8/EC for businesses to submit VIES statements of intra-Community supplies of services to taxable persons in other Member States, and they refine the definition of “qualifying activities” to match Regulation 17(b) of the European Communities (Value-Added Tax) Regulations 2009.

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