



STATUTORY INSTRUMENTS.

S.I. No. 144 of 2010



VALUE-ADDED TAX (AMENDMENT) REGULATIONS 2010

(Prn. A10/0491)

VALUE-ADDED TAX (AMENDMENT) REGULATIONS 2010

The Revenue Commissioners, in exercise of the powers conferred on them by section 32 of the Value-Added Tax Act 1972 (No. 22 of 1972) make the following regulations:

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

2. The Value-Added Tax Regulations 2006 (S.I. No. 548 of 2006) are amended—

(a) in Regulation 8(1) by inserting the following after subparagraph (t)—

“(ta) in relation to a supply of margin scheme services by a travel agent (within the meaning of section 10C(1) of the Act) that includes qualifying accommodation (within the meaning of section 12(3)(ca) of the Act), a copy of the document that the travel agent is required to issue to a traveller (being a ‘delegate’ within the meaning of section 12(3)(ca) of the Act) in accordance with section 17(1D) of the Act,

(tb) in relation to the receipt of margin scheme services by a traveller (being a ‘delegate’ within the meaning of section 12(3)(ca) of the Act) that includes ‘qualifying accommodation’ within the meaning of that section, the document issued by the travel agent in accordance with section 17(1D) of the Act to the traveller in respect of that qualifying accommodation,”

(b) in Regulation 9 by inserting the following after paragraph (6)—

“(6A) An invoice issued by an accountable person in respect of a supply of margin scheme services within the meaning of section 10C of the Act is required to include the endorsement ‘margin scheme - travel agents’.”

(c) in Regulation 12—

(i) by substituting “The following are the time limits specified for issuing invoices, credit notes and documents for the purposes of section 17(7) of the Act” for “The following are the time limits

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“Iris Oifigiúil” of 9th April, 2010.*

specified for issuing invoices and credit notes for the purposes of section 17(7) of the Act”, and

(ii) by inserting the following after paragraph (a):

“(aa) within 15 days following the end of the month during which the qualifying accommodation (within the meaning of section 12(3)(ca) of the Act) was supplied, in the case of a document required to be issued in accordance with section 17(1D) of the Act,”

(d) in Regulation 33A by inserting the following after paragraph (1):

“(1A) Where a travel agent—

- (a) organises a qualifying conference (within the meaning of section 12(3)(ca) of the Act), and
- (b) supplies margin scheme services that include ‘qualifying accommodation’ within the meaning of that section to a traveller being a ‘delegate’ within the meaning of that section,

then the document referred to in section 17(1D) of the Act that the travel agent is required to issue shall include the following details in addition to the details specified in section 12(3)(ca) of the Act—

- (i) the date of issue of the document,
- (ii) a sequential number, based on one or more series, which uniquely identifies the document,
- (iii) the full name, address and registration number of the accommodation provider from whom the travel agent purchased the bought-in accommodation and particulars of the amount of tax chargeable to the travel agent in respect of the qualifying accommodation,
- (iv) a cross-reference to the relevant invoice issued by the accommodation provider to the travel agent for the accommodation,
- (v) the full name and address of the traveller to whom the accommodation was supplied as part of a supply of margin scheme services.

(1B) Where a travel agent supplies services of the type referred to in paragraph (1A)(b) but does not organise the relevant qualifying conference (within the meaning of section 12(3)(ca) of the Act), the document referred to in section 17(1D) of the Act that the travel agent is required to issue shall include the following details—

- (a) the full name, address and registration number of the travel agent,
- (b) the date of the issue of the document,
- (c) a sequential number, based on one or more series, which uniquely identifies the document,
- (d) the full name, address and registration number of the accommodation provider from whom the travel agent purchased the bought-in accommodation and particulars of the amount of tax chargeable to the travel agent in respect of the qualifying accommodation,
- (e) a cross-reference to the relevant invoice issued by the accommodation provider to the travel agent for the accommodation,
- (f) the full name and address of the traveller to whom the accommodation was supplied as part of a supply of margin scheme services,
- (g) the dates on which the accommodation was provided to the traveller.”.

GIVEN under my hand,
7 April 2010.

MICHAEL O'GRADY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These Regulations amend the Value-Added Tax Regulations 2006 (S.I. No. 548 of 2006) in respect of the operation of the travel agent's margin scheme. The Regulations make provision for documentation and record keeping necessary for the proper application of the scheme in accordance with section 17(1D) of the VAT Act introduced by Finance Act 2010.

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