

S.I. No. 663 of 2006

REGULATIONS

entitled

European Communities (Value-Added Tax) Regulations 2006

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EUROPEAN COMMUNITIES (VALUE-ADDED TAX) REGULATIONS 2006

S.I. No. 663 of 2006

I, Brian Cowen, 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 effect to Council Directive No. 2006/112/EC of 28 November 2006¹ and Council Directive No. 2006/98/EC of 27 November 2006², hereby make the following regulations:

1. (1) These Regulations may be cited as the European Communities (Value-Added Tax) Regulations 2006.

(2) These Regulations shall be construed together with the Value-Added Tax Acts 1972 to 2006.

2. These Regulations come into operation on 1 January 2007.

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

4. Section 1 of the Principal Act is amended by inserting the following subsection after subsection (2A) (inserted by the Finance Act 1992 (No. 9 of 1992)):

“(2B) In this Act any reference to Council Directive No. 77/388/EEC (however expressed) or to any Directive amending that Directive shall be read as a reference to Council Directive No. 2006/112/EC of 28 November 2006¹ and any reference to an Article, paragraph or subparagraph in Council Directive No. 77/388/EEC shall be read as a reference to the corresponding Article, paragraph or subparagraph in accordance with the correlation table in Annex XII to Council Directive No. 2006/112/EC of 28 November 2006.”.

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

² OJ No. L 363 of 20 December 2006

5. Section 15B (inserted by the Finance Act 2004 (No. 8 of 2004)) of the Principal Act is amended—

(a) in subsection (5A)—

(i) by substituting “the Slovak Republic,” for “the Slovak Republic, or” in subparagraph (ii), and

(ii) by inserting the following after subparagraph (ii):

“(iia) the date of the first use of the means of transport was before 1 January 1999 in the case of means of transport entering the State from the Republic of Bulgaria or Romania, or”,

and

(b) in the definition of ‘date of accession’ in subsection (7)(a) by inserting “or 1 January 2007 in respect of the Republic of Bulgaria and Romania” after “Slovak Republic”..

GIVEN under my Official Seal,

20 December 2006.

L.S.

Brian Cowen

Minister for Finance.

Explanatory Note

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

These Regulations cater for the entry into force of Council Directive 2006/112/EC of 28 November 2006 (OJ No. L 347 of 11 December 2006) and Council Directive 2006/98/EC of 27 November 2006 (OJ No. L 363 of 20 December 2006).

Council Directive 2006/112/EC replaces the Sixth VAT Directive. Consequently, these Regulations provide for the updating of the references to the Sixth Directive in the VAT Act.

Council Directive 2006/98/EC (OJ No. L 363 of 20 December 2006) deals with the accession to the EU of the Republic of Bulgaria and Romania. These Regulations amend the application of transitional VAT measures to goods in transit between the two new accession countries (i.e. the Republic of Bulgaria and Romania) and Ireland on 1 January 2007.