



STATUTORY INSTRUMENTS.

**S.I. No. 354 of 2012**

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EUROPEAN UNION (VALUE-ADDED TAX) REGULATIONS 2012

## EUROPEAN UNION (VALUE-ADDED TAX) REGULATIONS 2012

I, MICHAEL NOONAN, 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 2010/45/EU of 13 July 2010, hereby make the following regulations:

1. (1) These Regulations may be cited as the European Union (Value-Added Tax) Regulations 2012.

(2) These Regulations come into operation on 1 January 2013.

2. The Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) is amended—

(a) in section 19(1)(h)(iii) by inserting “after being assigned a valuation or” after “transferred by the person are,”,

(b) in section 37(4)(a) by inserting “or the European Central Bank” after “the Central Bank of Ireland”, and

(c) in section 66—

(i) by substituting the following for subsection (1):

“(1) (a) An accountable person—

(i) who supplies goods or services to—

(I) another accountable person,

(II) a public body,

(III) a person who carries on an exempted activity,

(IV) a person (other than an individual) in another Member State in such circumstances that tax is chargeable at any of the rates specified in section 46(1), or

(V) a person in another Member State who is liable to pay value-added tax pursuant to the VAT Directive on such supply,

or

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 25th September, 2012.*

- (ii) who supplies goods to a person in another Member State in the circumstances referred to in section 30(1)(a)(ii),

shall issue to the person so supplied, in respect of each such supply, an invoice, in paper format or subject to subsection (2) in electronic format, and containing such particulars as may be specified by regulations.

- (b) Notwithstanding paragraph (a), an accountable person who supplies goods or services to—

- (i) another accountable person,

- (ii) a public body, or

- (iii) a person who carries on an exempted activity in the State,

may instead issue to the person so supplied, a simplified invoice to the amount of €100 or less, in respect of each such supply and in such form and containing such particulars as may be specified by regulations.

- (c) An accountable person who supplies goods or services, which if an invoice (in accordance with paragraph (a)) were issued at the time of each separate supply of those goods or services would become chargeable to tax within the same calendar month, may instead issue a summary invoice detailing those supplies of goods or services to the person so supplied for that calendar month, in such form and containing such particulars as may be specified by regulations.”,

and

- (ii) by substituting the following for subsection (2):

“(2) An invoice or other document issued in electronic format by an accountable person is deemed to be so issued for the purposes of subsection (1), if—

- (a) each such invoice or other document is issued and received by prior agreement between the person who issues the invoice or other document and the person who is in receipt of that invoice or document, and

- (b) the electronic system used to issue or receive any such invoice or other document conforms with such specifications as are required by regulations.

(2A) (a) An accountable person who issues or receives an invoice or other document under this Chapter, and for the purposes of section 84(1), shall apply business controls to each such invoice or other document to ensure—

(i) the authenticity of the origin of that invoice or other document,

(ii) the integrity of the content of that invoice or other document, and

(iii) that there is a reliable audit trail for that invoice or other document and the supply of goods or services as described therein.

(b) The accountable person shall furnish evidence of the business controls used to comply with paragraph (a) as may be required by the Revenue Commissioners and such evidence shall be subject to such conditions as may be specified in regulations (if any).”.



GIVEN under my Official Seal,  
20 September 2012.

MICHAEL NOONAN,  
Minister for Finance.

## EXPLANTORY MEMORANDUM

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

These Regulations transpose into Irish law Council Directive 2010/45/EU of 13 July 2010 (OJ No. L 189 of 22 July 2010). Council Directive 2010/45/EU amends Council Directive 2006/112/EC on the common system of value-added tax as regards the rules on invoicing. Transposition is effected by way of amendment to the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), and the amendments come into force on 1 January 2013.

An explanation of the Regulations is set out below.

Regulation 1 gives the title and the date of coming into force of the Regulations.

Regulation 2 amends the Value-Added Tax Consolidation Act 2010 in sections 19, 37 and 66 as follows:

- (a) Section 19 (supply of goods) is amended in subsection (1)(h)(iii) to provide that the transfer of a good to another Member State, for valuation purposes, in the course or furtherance of business is not considered to be a supply of goods.
- (b) Section 37 (general rules on taxable amount) is amended to include the ECB rate as an exchange rate option, where the taxable amount is expressed in a currency other than the currency of the State.
- (c) Section 66 (issue of invoices and other documents) is amended by the substitution of subsections (1) and (2) with new subsections (1), (2) and (2A).
  - (i) Subsection (1), in paragraph (a) provides that an accountable person may issue an invoice in paper or electronic form. Paragraph (b) provides for the issue of simplified invoices in relation to certain transactions and paragraph (c) provides for the issue of summary invoices where multiple supplies are made to the same customer during a calendar month.
  - (ii) Subsection (2) provides for the electronic issue of invoices if the accountable person complies with the conditions set out in paragraphs (a) and (b).
  - (iii) Subsection (2A) provides in paragraph (a), that the person issuing or receiving an invoice shall use business controls to ensure the authenticity of the origin of the invoice, the integrity of its contents and provide for a reliable audit trail. Paragraph (b) provides that evidence of complying with paragraph (a) shall be furnished if required by the Revenue Commissioners.

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