



STATUTORY INSTRUMENTS.

S.I. No. 458 of 2012

VALUE-ADDED TAX (AMENDMENT) REGULATIONS 2012

VALUE-ADDED TAX (AMENDMENT) REGULATIONS 2012

The Revenue Commissioners, in exercise of the powers conferred on them by section 120 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) make the following regulations:

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

(2) Regulation 3 comes into operation on 1 January 2013.

2. The Value-Added Tax Regulations 2010 (S.I. No. 639 of 2010) are amended—

(a) in Regulation 16-

(i) in paragraph (2) by inserting the following after subparagraph (b)-

“(ba) stocks supplied to the accountable person concerned by other accountable persons and in respect of which, if supplied immediately before the relevant day, tax would be chargeable on the full amount of the consideration at the rate specified in section 46(1)(ca) of the Act,” and

(ii) in paragraph (3)(a)-

(I) by substituting “subparagraph (a), (b) or (ba) of paragraph (2)” for “subparagraph (a) or (b) of paragraph (2)” in each place where it occurs, and

(II) by substituting “, in section 46(1)(c) of the Act in respect of stocks referred to in paragraph (2)(b) and in section 46(1)(ca) of the Act in respect of stocks referred to in paragraph (2)(ba).” for “and in section 46(1)(c) of the Act in respect of stocks referred to in paragraph (2)(b).”,

(b) in Regulation 21(4)(b) by substituting the following for clause (iii):

“(iii) reproduce any such electronic record or message in paper or electronic format, including details required to be retained and stored under subparagraph (a), on request by an officer of the Commissioners and in such format as specified by the officer at the time of the request”,

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 23rd November, 2012.

(c) in Regulation 23-

(i) by inserting the following after paragraph (c):

“(ca) within 15 days following the end of the month during which a supply of scrap metal (to which section 16(4) of the Act applies) is made,

(cb) within 15 days following the end of the month during which a supply of construction work (to which section 16(5) of the Act applies) is made,” and

(ii) by deleting paragraph (d),

(d) in Regulation 25(5)(b)(i) and (ii), by inserting “or civil partner” after “spouse” in each place where it occurs,

(e) in Regulation 27, by deleting paragraphs (t) and (u),

(f) in Regulation 29(2)-

(i) in subparagraph (a) by substituting “another” for “that other”, and

(ii) by substituting the following for paragraph (d):

“(d) the goods are dispatched or transported to another Member State and there is evidence that those goods are removed from the State and are dispatched or transported to that other Member State within a period of 3 months from the date the supply took place.”, and

(g) in Regulation 41(2)(c) by inserting “or in accordance with an order under section 103 of the Act” after “of the Act”.

3. The Value-Added Tax Regulations 2010 (S.I. No. 639 of 2010) are amended—

(a) in Regulation 20—

(i) by inserting the following after paragraph (2):

“(2A) Notwithstanding paragraph (2), every simplified invoice issued by an accountable person in accordance with section 66(1)(b) of the Act is required to include the following particulars:

(a) the date of issue,

(b) a sequential number that uniquely identifies the invoice,

- (c) the full name, address and registration number of the person who supplied the goods or services,
- (d) a description of the goods or services supplied, and
- (e) the tax payable or the consideration exclusive of tax in respect of the supply of the goods or services.”, and

(ii) by substituting the following for paragraph (6):

“(6) An invoice issued by an accountable person in respect of a supply of auction scheme goods within the meaning of section 89 of the Act is required to include the endorsement “Margin scheme — Auction goods”

(6A) An invoice issued by an accountable person in respect of a supply of margin scheme goods within the meaning of section 87 of the Act is required to include one of the following endorsements—

- (a) “Margin scheme — Works of Art”,
- (b) “Margin scheme — Collectors’ items and antiques”,
or
- (c) “Margin scheme — Second-hand goods”,

as may be appropriate.

(6B) An invoice issued by an accountable person in accordance with section 71 of the Act is required to include the endorsement “Self-billing”.”, and

(b) in Regulation 21-

(i) in paragraph (1)-

- (I) by inserting in the definition for “message” the words “summary invoice, simplified invoice,” after ““message” means an invoice,”,
- (II) by deleting the definition “advanced electronic signature”,
- (III) by deleting the definition “electronic data interchange”,
- (IV) by deleting the definition “electronic signature”,
- (V) by deleting the definition “signatory”, “signature-creation data”, “signature-creation device”, “signature-verification data” and “signature-verification device”,
- (VI) by deleting the definition “trading partners”,

- (VII) by deleting the definition “transmission”, and
- (VIII) by deleting the definition “unique identification number”.
- (ii) by substituting the following for paragraph (2):
 - “(2) The electronic system referred to in section 66(2)(b) of the Act is required to be capable of—
 - (a) producing, retaining and storing, and making available to an officer of the Commissioners on request, electronic records and messages in such form and containing such particulars as may be required in accordance with Chapters 2 and 7 of Part 9 and section 124(7) of the Act and Regulations made under that Act,
 - (b) causing to be reproduced in paper or electronic format any electronic record or message required to be produced, retained or stored in accordance with Chapters 2 and 7 of Part 9 and section 124(7) of the Act and Regulations made under that Act, and
 - (c) maintaining electronic records in such manner that allows their retrieval by reference to the name of the person who issues or receives the message or the date of the message or the unique identification number of the message.”,
- (iii) by substituting the following paragraph for paragraph 3:
 - “(3) Where an accountable person transmits a batch of messages the details that are common to each individual message may be recorded by that person once per transmission if the details for each message in that batch are accessible on request by an officer of the Commissioners.”, and
- (iv) in paragraph (4)(a) by deleting the words “in accordance with paragraph (2)(a).”.

GIVEN under my hand,
22 November 2012.

NIALl CODY,
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 2010 (S.I. No. 639 of 2010)-

- Regulations 16, 23, 25, 27, 29 and 41 are amended to provide for technical amendments,
- Regulation 20 and 21 are being amended to reflect Council Directive 2010/45/EU which amends Directive 2006/112/EC on the common system of valued-added tax as regards the rules on invoicing. The amendments, some of which are technical amendments, are consequential to amendments of section 66 of the VATCA 2010 provided for in the European Union (Value-Added Tax) Regulations 2012. The main changes include-
 - inserting a new paragraph (2A) into Regulation 20 to provide for the details that must be included on a simplified invoice when issued by an accountable person,
 - replacing paragraph (2) in Regulation 21 to provide for certain requirements the electronic system used must satisfy, and
 - replacing paragraph (3) in Regulation 21 to provide for the transmission of a batch of invoices.

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