

# Mutual Assistance Requests

## User Manual and Guidelines

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## Introduction

### **Administrative cooperation and combating fraud in the field of Value-Added Tax (VAT).**

Council Regulation (EC) No 904/2010 sets out rules and procedures for cooperation and Information exchange between tax authorities in European Union countries with a view to:

- assessing VAT correctly
- monitoring the correct application of VAT
- combating VAT fraud
- protecting VAT revenue.

Where there are indications that an Irish trader may be involved in a potential VAT fraud it will, in many circumstances, be essential to prepare and submit a Mutual Assistance (MA) request to:

- verify the status of customers or suppliers in other EU jurisdictions;
- verify sales or purchase records presented by the Irish trader;
- verify the movement of goods;
- verify the transfer of funds; and
- Identify individuals involved in arranging deals and the underlying business model.

All MA requests for VAT, whether outgoing or incoming, are handled by the Revenue Central Liaison Office (CLO) in Dundalk.

Outgoing MA requests are prepared by the relevant case officer or auditor on a defined XML template and then forwarded to the CLO for onward transmission to other Member States through the SCAC\* system.

The purpose of this manual is to provide staff with a practical guide to the preparation of these requests and to outline some common lines of enquiry in key risk sectors – for example wholesale goods and used cars.

\*SCAC stands for Standing Committee on Administrative Co-operation - a working group of EU Member States on Mutual Assistance.

## **Part 1: Completion of an Outgoing Request**

### **1.1 Accessing the VAT eForms/SCAC Application**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### **1.2 Opening a New Request (SCAC)**

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[...]

### **1.3 Completion of a New Exchange of Information Request**

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## 1.4 Saving and Sending the Exchange of Information Request

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## Part 2: Dealing with an Incoming Request

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[...]

A more recent version of this manual is available.