

Mutual Assistance Requests

eFCA User Manual and Guidelines

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A more recent version of this manual is available.

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 (and the Kingdom of Norway) with a view to:

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

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 EU and other relevant 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 mutual assistance requests to OMS are prepared by the relevant case officer or auditor on the VAT e-Forms application. The request is forwarded to the CLO for onward transmission to other Member States using the e-Forms Central Application (eFCA).

The VAT e-Forms application is an application that allows relevant tax authorities to exchange VAT related information. The e-Forms Central Application came into effect on 01/08/2019 and replaced the SCAC¹ form that was used for this purpose previously.

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. Section 3 of the manual deals with requests to/from the UK and Northern Ireland.

¹ Standing Committee on Administrative Co-operation

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