

Guidelines on raising section 111 Assessments in suspected VAT fraud cases

This document should be read in conjunction with section 111 of the VAT Consolidation Act (VATCA) 2010

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Introduction

A valid VAT number allows an accountable person to charge VAT on the supply of goods or services to other accountable persons and those other accountable persons are normally entitled to a deduction for the VAT charged. The VAT system relies on the first accountable person remitting to Revenue the VAT which has been charged to those other accountable persons.

VAT fraud occurs in and across all EU Member States and is frequently enabled by abuse of the Intra-Community VAT system. In all circumstances where the accountable person is claiming input credits which are not valid, has no intention of self-accounting for the VAT on intra-Community acquisitions (ICAs) and/or remitting the VAT on supplies of the goods acquired as ICAs, then that accountable person is undermining legitimate business.

The effective tackling of VAT fraud is an organisational priority and, in certain circumstances, estimates/assessments of unpaid VAT in fraud cases may be established on the basis of VAT Information Exchange System (VIES) data, third-party data or commercial documents issued by the fraudulent or missing trader.

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

[...]

1. Update Risk Rating on CRS VAT Detail Screen - “High”

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[...]

2. Inputting the Sec.111 Assessment

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[...]

The Section 111 Assessment should be entered in the relevant periods as per the normal course of business.

3. Writing Out of the Tax Debt

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[...]

4. RCM Activity

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[...]

A more recent version of this manual is available.