

## VAT Tax and Duty Manual Index

This document was created June 2017 to reflect that the VAT Tax and Duty Manual (TDM) has been restructured.

The VAT TDM Index lists the subjects covered in the manual and indicates the previous location of the content (VAT Leaflet or a VAT TDM).

Document last updated July 2019.

VAT TDM Content	Previous location (VAT Leaflet / VAT TDM)
<b>Part 1 Preliminary &amp; General</b>	
<b>Farmers and Intra EU Transactions</b>	
Farmers and intra EU transactions	ICAs & Farmers leaflet
<b>VAT Legislation</b>	
VAT legislation	VAT Legislation manual
<b>VAT TDM Index</b>	
VAT TDM Index	
<b>Part 2 Accountable Persons</b>	
<b>Reverse Charge Construction</b>	
Reverse Charge Construction	Reverse Charge Construction leaflet
<b>Reverse Charge- Gas Emissions</b>	
Reverse charge - Gas Emissions	part 08-04 - Gas Emissions
<b>VAT and Charities</b>	
VAT and Charities	part 08-07 – Charities & Charities leaflet
<b>VAT and Scrap Metal</b>	
Scrap Metal	part 08-05 - Scrap Metal & Scrap metal leaflet
<b>VAT and Public Bodies</b>	
VAT treatment of activities of Public Bodies	
<b>State bodies, local authorities, public bodies</b>	
Archived*	part 08-03 - State Bodies
<b>Part 3 Taxable Transactions</b>	
<b>VAT treatment of Financial Services</b>	
Exemption for Certain Activities in the Public Interest	
Financial Services Debt Factoring	part 05-04 - Financial, Debt Factoring & Leaflet

<b>VAT TDM Content</b>	<b>Previous location (VAT Leaflet / VAT TDM)</b>
Hire Purchase Transactions	Hire purchase Transactions leaflet
Management of Defined Pension Schemes	part 05-72 Pension Defined Benefit
Management of Special Investment Funds	part 05-74 - VAT Management of special funds
Managing a Defined Contribution Occupational Pension Scheme	part 05 -71 - Pension Defined Contribution
Self-Directed Life Assurance Bonds and Equivalent Products	part 05-75 - VAT Self Directed Assurance Bonds
VAT and Employees Pension Fund	part 05 -73 - Pension for employees
VAT and Payment Services	
VAT Deductibility for Life Insurance Companies	
VAT Deductibility for the Funds Industry	
VAT Deductibility for Holding Companies	
VAT Treatment of Personal Contract Plans	
VAT Treatment of Portfolio Management Services	part 05-70 - VAT treatment of Portfolio Management Services
VAT Treatment of Stock Exchange Fees	part 05-69 - Stock Exchange Fees
Archived*	part 05-03 Financial leasing
Archived*	part 05-08 - Financial, Interest Received
Archived*	part 05-24 - Financial, Charge and Credit Cards
<b>Supply of Goods</b>	
Electricity Market	Electricity Market leaflet
Food Supplements	
Footwear	Footwear leaflet
Hot Take Away Food	part 03-07 - Hot Take away Food
Partial recovery of VAT on qualifying passenger motor vehicles	Motor Vehicles Deductibility leaflet
Payment of VAT on Alcohol Products at the time of Payment of Excise Duty	part 03b-01 – Alcohol & Leaflet
Photography	Photography leaflet
Recovery of VAT on Motor Vehicles	Motor Vehicles VAT and VRT leaflet
Retailers Special Scheme	Retailers Special Scheme leaflet
Reverse Charge – Gas, Electricity, Gas and Electricity Certificates	part 03-28 - Gas and Electricity Reverse Charge & Leaflet
Supplies of Live Horses, Greyhound, Insemination Services	part 03-27 - Live Horses, Greyhounds, insemination services & Horses leaflet
Supplies of Second-Hand Goods	part 03-14 - Second-hand goods & Leaflet
Supply of Garden Sheds and Similar Prefabricated Structures	part 03-01 - Garden Sheds & Prefabricated structures
Supply of Goods by Horticultural Retailers	part 03-20 - Horticultural Retailer

<b>VAT TDM Content</b>	<b>Previous location (VAT Leaflet / VAT TDM)</b>
Supply of Printed Matter	part 03-09 - Printed Matter & Printed Matter Leaflet
VAT and VRT on Transactions Involving Motor Vehicles	Motor Vehicles VAT and VRT leaflet
VAT on Food and Drink	Food and Drink leaflet
VAT on Gifts and Promotional Items	part 03-16 - Gifts & Gifts leaflet
VAT Treatment of Independent Film and TV Productions	part 03-26 - Independent Film & TV Producers
VAT Treatment of Rollators	
VAT Treatment of Supplies of Bread	part 03-25 -Bread & VAT Treatment of Supplies of Bread Leaflet
Pharmacists Scheme for VAT	part 14-03 - Pharmacists
Archived*	part 03-02 - Mobile Homes
Archived*	part 03-17 - Gift Tokens
Archived*	part 03-18 -Bulk Purchasing
Archived*	part 03-05 - Sale and Leaseback Transactions
Archived*	part 03-06 - Animal Insemination Services
Archived*	part 03-08 -Horses and Greyhounds
<b>Intra Community Acquisitions</b>	
<b>Services</b>	
Agricultural Services	part 05-12 - Agricultural Services
Auctioneers and Auction Sales	part 05-46 – Auctioneers & Leaflet
Betting, Gaming	part 05-26 - Betting, gaming
Canteen Services	part 05-41 - Catering Services
Conferences – VAT Deductibility	Conferences leaflet
Education and Vocational Training post 2015	part 05-59 - Education Vocational Training & retraining services Post 2015
Electronic Publications	
Emergency Accommodation and Ancillary Services	part 05-52 - Emergency Accommodation & Ancillary services
Entrance Fees to Historic Houses and Gardens	part 05-57 - Admissions, historic houses and gardens & Leaflet
Funeral Undertaking	part 05-10 - Funeral Undertaking
Healthcare Sector - Hire and Laundry of Linen	part 05-64 - Linen Services
Hiring or Leasing of Means of Transport	Hiring and leasing of means of transport leaflet
VAT treatment of Opticians	part 05-05 - Opticians
Services Connected with Immovable Property	
Services of Barristers	part 05-16 - Barristers
Services of Law Searchers and Law Agents	part 05-18 - Law Agents, searchers
Services of Personal Insolvency Practitioners	part 05-63 - Insolvency

<b>VAT TDM Content</b>	<b>Previous location (VAT Leaflet / VAT TDM)</b>
Services of Solicitors	part 05-15 – Solicitors & Solicitors leaflet
Sports Facilities	part 05-31 - Sporting facilities & Sports Facilities leaflet
Theatrical & Musical Events	Theatrical & Musical events leaflet
Third Level Education Research Services	part 05-49 - Education, Third level research
VAT and Employment Agencies	part 05-68 - Employment Agencies
VAT and Medical Services	part 05-58 - Medical Services & Leaflet
VAT and the Provision of Home Care Services	part 05- 67 - Home Care Services
VAT Treatment of Charitable Donations Via SMS	part 05-47 - Telecommunications (SMS)
VAT Treatment of eGaming Services	part 05-66 - eGaming
VAT Treatment of Farm Relief Services	part 05-13 -Farm Relief Services
VAT Treatment of Member-Owned Golf Clubs	part 05-14 - Member Owned Golf clubs
Archived*	part 05-25 - Movable goods, valuations
Archived*	part 05-28 - Foreign Principals - VAT 60A Procedures
Archived*	Transport of Goods and Ancillary services leaflet
Archived*	part 05-33 - Actuaries
Archived*	part 05-44 - Accountants
Archived*	part 05-06 - Short-term car hire
Archived*	part 05-07 - Short-term Boat Hire
Archived*	part 05-11 - Passenger Transport
Archived*	part 05-19 – Advertising & Leaflet
Archived*	part 05-21 - Veterinary Services & Leaflet
Archived*	part 05-36 - Driving Schools
Archived*	part 05-27 - Fairgrounds, amusements
Archived*	part 05-29 - Loss Adjusters
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Archived*	part 05-48 - Transport, International Leasing
<b>State Procurement</b>	
Procurement of Goods and Services by the State	part 03-23 - State procurement & State procurement leaflet
<b>Transfer of Business</b>	
Transfer of Business	Transfer of Business leaflet
<b>Two Thirds Rule</b>	
Archived*	part 05-02 - Two-thirds rule

<b>VAT TDM Content</b>	<b>Previous location (VAT Leaflet / VAT TDM)</b>
<b>Part 4 Place of taxable transactions – Place of Supply</b>	
<b>VAT and Distance Sales</b>	
Goods - Distance Sales	part 03-19 - Distance Sales & Leaflet
<b>ICA - Triangulation</b>	
Archived*	part 03a-04 - Triangulation
<b>Part 5 Taxable Amount</b>	
<b>Bad Debts Relief</b>	
VAT Bad Debts Relief (Excluding Hire Purchase)	Part 10-05 - Bad Debts
<b>Retail Sales and Credit / Charge Cards</b>	
Archived*	part 10-01 - Credit cards, retail
<b>Single-Purpose Vouchers and Multi-Purpose Vouchers</b>	
VAT treatment of Single-Purpose Vouchers and Multi-Purpose Vouchers	
<b>Vouchers (Excluding Single-Purpose Vouchers and Multi-Purpose Vouchers)</b>	
VAT treatment of Vouchers (excluding SPVs and MPVs)	
<b>Staff Secondments</b>	
VAT Treatment of Staff Secondments	
<b>PSWT and RCT</b>	
Archived*	part 10-02 - PSWT and RCT
<b>Part 6 Rates and Exemptions</b>	
<b>Changes in Rates of VAT</b>	
Changes in Rates of VAT	Change in VAT rates (Chapter 18 of VAT Guide)
<b>Mixed Supplies of Goods and Services</b>	
Mixed Supplies of Goods and Services	Mixed Supplies of Goods and Services leaflet
<b>Part 7 Provisions Relating to Imports and Exports</b>	
<b>Part 8 Deductions</b>	
<b>Adjustment of Tax Deduction Regarding Unpaid Consideration</b>	
Unpaid Consideration and Adjustment of Tax Deductible	part 12 - Adjustable Unpaid Consideration

<b>VAT TDM Content</b>	<b>Previous location (VAT Leaflet / VAT TDM)</b>
Archived*	part 12-01 Non Deductibility - VAT General
<b>Part 9 Obligations of Accountable Persons</b>	
<b>Expression of Doubt</b>	
Expression of Doubt	Expression of doubt leaflet
<b>Invoices</b>	
Flat rate Farmers Settlement Vouchers	part 17-04 - Flat rate Farmers Settlement Vouchers
Archived*	part 17-05 - Cash & Carry Wholesalers
Archived*	part 17-03 - Date of Issue of invoice - services
Archived*	part 12a-03 - Farmers in Northern Ireland
<b>Records</b>	
Cash Register Records	part 16-04 - Cash Registers requirements
Notice of Requirement to Furnish Certain Information.	part 16-05 - Guide re section 108A
Protecting Your Business from VAT Fraud	part 16-06 - How to protect your business from VAT fraud
Section 108B - Notice of requirement to issue a document	part 16-08 - Notice of Requirement to issue a document
VAT Fraud - Kittel and Other CJEU Case Law	part 16-07 - VAT Fraud and the Kittel Case
<b>Registration – Obligations of Accountable Persons</b>	
Mandatory e-Filing Notification for New VAT Registrations	part 09-18 - e-Filing
Procedure for Cancelling a VAT Registration	part 9-19 - Procedures for cancelling VAT registration
Registration of Gas and Oil Exploration Companies	part 09-15 - Gas & Oil Exploration Companies
Registration of Student Unions	part 09-14 - Students Union
Registration of Trade Protection Associations	part 09-13 - Trade Protection Association
Archived*	part 09-01 - Guidelines for the Registration of Taxpayers for VAT
Archived*	part 09-10 - Property Developers pre-trading
<b>VAT3 Filing</b>	
Enhancements to the VAT 3 Return in ROS	
<b>Moneys Received Basis of Accounting</b>	
Archived*	part 14-02 - Monies Received Basis of Accounting, Groups
<b>VIES</b>	
Archived*	part 19a-02 - VIES, Intrastat, Mutual Assistance

<b>VAT TDM Content</b>	<b>Previous location (VAT Leaflet / VAT TDM)</b>
<b>Part 10 Special Schemes</b>	
<b>Flat Rate Farmers</b>	
Flat-rate Farmers	part 12a-01 - Flat-rate Farmers
<b>Travel Agents Margin Scheme</b>	
Travel Agent's Margin Scheme	Travel Agent's Margin Scheme Leaflet & part 10c-01 - Travel Agents Margin Scheme
<b>Zero Rating Goods and Services – Section 56</b>	
Section 56 Zero Rating of Goods and Services	part 13-03 - Section 56 (old 13a)
<b>Part 11 Immovable Goods</b>	
<b>Capital Goods Scheme</b>	
Capital Goods Scheme	
<b>Hotel, Holiday Accommodation</b>	
Hotel, Holiday Accommodation	part 08-02 - Hotel, holiday accommodation
<b>Mortgagees in Possession and Asset Receivers</b>	
Mortgagees in Possession, Asset Receivers and other Receivers	part 04-02 - MIPs and Receivers
<b>Non-business Use of Property</b>	
VAT Part 11 - Immovable Goods	Non-business use of property (VAT on Property Guide)
<b>Property Developers Renting out Residential Properties</b>	
Property Developers Renting out Residential Properties	Tax Briefing 69/2008
<b>Transitional Measures</b>	
Waiver of Exemption - Transitional measures	Waiver of exemption - Transitional measures (VAT on Property Guide)
Transitional measures applying to legacy leases	
Transitional properties – freehold or freehold equivalent interests held prior to 1 July 2008	
<b>Letting of Property</b>	
Letting of Property	

<b>VAT TDM Content</b>	<b>Previous location (VAT Leaflet / VAT TDM)</b>
<b>Rent to Buy Scheme</b>	
Rent to Buy Scheme	
<b>Supply of Property</b>	
Supply of Property	
<b>VAT Registration in Advance of Trading</b>	
Archived*	Tax Briefing 64/2006
<b>Part 12 Refunds and Repayments of Tax</b>	
<b>Repayment Claims Received from Member-Owned Clubs</b>	
Repayment Claims Received from Member Owned Clubs	part20-05 - Repayment claims re Golf Clubs/Bridport
<b>Unjust enrichment</b>	
Archived*	part 20-03 - Unjust enrichment
<b>Part 13 Administration and General</b>	
<b>Guidelines for the Application of Section 108C, VATCA 2010</b>	
Guidelines - Section 108C - Joint and several liability for tax	part 24-02 - Section 108 Joint and severable liability Fraud
<b>Guidelines for the Application of Section 108D</b>	
Guidelines for the application of Section 108D, VATCA 2010	Guidelines for the application of Section 108D, VATCA 2010
<b>VAT and Security Bonds</b>	
Procedures for Requiring Security from Taxable Persons	part 23a-01 - Security/Bonds
<b>VAT3 Filing</b>	
<b>VATCA Identity Cards</b>	
VAT Consolidation Act 2010 and Identity Cards	part 28x-01 - Identity Cards VATCA 2011
<b>Part 14 Repeals Consequential Amendments Transitional Commencement</b>	

\*These guidance documents have been archived as they are no longer relevant. Copies can be obtained upon request.