

Draft Value-Added Tax (Regulation XX) (Amendment) Regulations YYYY [S.I. No. XX of YYYY]

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), hereby make the following regulations:

- (1) These Regulations may be cited as the Value-Added Tax (Regulation XX) (Amendment) Regulations YYYY.
- (2) These Regulations come into effect on 1 November 2028.
- (3) The Value-Added Tax Regulations 2010 (S.I. No. 639 of 2010) are amended—
 - (a) in Regulation 20—
 - (i) in paragraph (2) by the substitution of “section 66(1) or any of subsections (3) to (5) of section 66A of the Act” for “section 66(1) of the Act”
 - (ii) in paragraph (10) by the substitution of “Regulation 21(2)(a) or Regulation 21A(6)” for “Regulation 21(2)(a)”
 - (iii) in paragraph (11) by the substitution of “section 66(1) or any of subsections (3) to (5) of section 66A of the Act” for “section 66(1) of the Act”,
 - (b) in Regulation 21(1), by the substitution of “in an electronic format other than a structured electronic format” for “electronically” in each place where it occurs,
 - (c) by the insertion of the following Regulation after Regulation 21—

“Structured electronic invoicing and digital reporting

21A. (1) In this Regulation—

“customer identification number” has the meaning assigned to it by section 66A(1) of the Act;

“Peppol format” means the format specified in the Peppol Business Interoperability Specification (BIS) for issuing, transmitting and receiving structured electronic documents;

“Peppol transmission network” means the network established for issuing, transmitting and receiving structured electronic documents in a Peppol format;

"specified data" shall be construed in accordance with paragraphs (4) or (5), as the case may be;

"structured electronic format" has the meaning assigned to it by section 2(1) of the Act.

(2) For the purposes of Chapter 2 of Part 9 of the Act, an invoice or other document issued in a structured electronic format shall be—

- (a) issued and received in a valid Peppol format, and
- (b) transmitted using the Peppol transmission network.

(3) Notwithstanding paragraph (2), an invoice or other document issued in a structured electronic format may be—

- (a) issued and received in a structured electronic format other than the Peppol format, and/or
- (b) transmitted using another transmission network,

provided that each such invoice or other document is issued and received utilising the format and/or network, chosen by prior agreement between the person who issues the invoice or other document, and the person who is in receipt of that invoice or other document.

(4) For the purposes of section 83A of the Act, the following specified data shall be transmitted to the Commissioners using the Peppol transmission network:

- (a) the information referred to in subparagraphs (a), (b), (g), (h), (i), (j) and (k) of paragraph (2) of Regulation 20,
- (b) the registration number of the person who supplied the goods or services to which the invoice or other document relates,
- (c) the customer identification number of the person to whom the supply of goods or services was made,
- (d) the number of the authorisation referred to in section 56(5) of the Act, where relevant,
- (e) where any of subsections (10) to (15) of section 66A of the Act apply, the reference that the recipient, or principal as the case may be, is liable to account for the tax chargeable on that supply, and
- (f) where relevant, the appropriate endorsement referred to in paragraphs (6), (6A) or (7) of Regulation 20, as the case may be.

(5) Notwithstanding paragraph (4)—

- (a) where an invoice has been issued in accordance with section 67(1)(a) of the Act in a structured electronic format, the following specified data shall be transmitted to the Commissioners using the Peppol transmission network-
 - (i) the information referred to in subparagraphs (a) and (b) of paragraph (2) of Regulation 20,
 - (ii) the registration number of the person who supplied the goods or services to which the invoice or other document relates,
 - (iii) the information referred to in subparagraphs (a) to (c) of paragraph (4) of Regulation 20,
 - (iv) the customer identification number of the person to whom the supply of goods or services was made,
 - (v) the number of the authorisation referred to in section 56(5) of the Act where relevant, and
 - (vi) where any of subsections (10) to (15) of section 66A of the Act apply, the reference that the recipient, or principal as the case may be, is liable to account for the tax chargeable on that supply;
- (b) where a credit note or debit note has been issued in accordance with section 67(1)(b) or 67(2) of the Act in a structured electronic format, the following specified data shall be transmitted to the Commissioners using the Peppol transmission network-
 - (i) the information referred to in subparagraphs (a), (b), (f), (g) and (h) of paragraph (5) of Regulation 20,
 - (ii) the registration number referred to in subparagraph (c) of paragraph (5) of Regulation 20,
 - (iii) the customer identification number of the person to whom the supply of goods or services was made, and
 - (iv) the number of the authorisation referred to in section 56(5) of the Act where relevant.

(6)

- (a) A person who issues or receives invoices or other documents in a structured electronic format shall use an electronic system capable of—

- (i) producing, retaining and storing, and making available to an officer of the Commissioners on request, invoices or other documents issued in a structured electronic format in such form and containing such particulars as may be required in accordance with Chapters 2 and 7 of Part 9 of the Act and Regulations made under that Act,
 - (ii) causing to be reproduced in paper or electronic format invoices or other documents issued in a structured electronic format required to be produced, retained or stored in accordance with Chapters 2 and 7 of Part 9 of the Act and Regulations made under that Act, and
 - (iii) maintaining invoices or other documents issued in a structured electronic format in such manner that allows their retrieval by reference to the customer identification number and name of the person who issues or receives the invoice or other document, the date of such invoice or other document, or the unique identification number of the invoice or other document.
- (b) A person who issues or receives invoices or other documents in a structured electronic format shall—
 - (i) provide details on request to an officer of the Commissioners on where and how an invoice or other document is stored on that person's system and how it can be accessed by that officer,
 - (ii) allow such access to invoices or other documents for inspection by an officer of the Commissioners at all reasonable times, and
 - (iii) reproduce any such invoice or other document in paper or electronic format, on request by an officer of the Commissioners and in such format as specified by the officer at the time of the request.

(7) Where specified data has been transmitted by a third party under section 83A(4) of the Act, a person referred to in section 83A(2) or (3) of the Act shall—

- (a) at all times, have access to and be able to produce, where so required by an officer of the Commissioners, invoices, credit notes, debit notes or other documents relating to such data, and
- (b) be responsible for any failure to comply with section 83A of the Act and Regulations made under that Act.”

- (d) in Regulation 23(a) by the substitution of “section 66(1), any of subsections (3) to (5) of section 66A, or section 86 of the Act” for “section 66(1) or 86 of the Act”,
and
- (e) in Regulation 31(5) by the substitution of “section 66(1) or any of subsections (3) to (5) of section 66A of the Act” with “section 66(1) of the Act.”.

Given under my hand,

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[NAME]

Revenue Commissioner