



STATUTORY INSTRUMENTS.

**S.I. No. 737 of 2020**

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VALUE-ADDED TAX REGULATIONS 2010 (REGULATION 37)  
(AMENDMENT) REGULATIONS 2020

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(AMENDMENT) REGULATIONS 2020

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. (1) These Regulations may be cited as the Value-Added Tax Regulations 2010 (Regulation 37) (Amendment) Regulations 2020.  
(2) These Regulations come into operation on 31 December 2020 at 11:00 p.m.
2. Regulation 37(1) of the Value-Added Tax Regulations 2010 (S.I. No. 639 of 2010) is amended by the insertion of the following subparagraph after subparagraph (a):

“(aa) establishes that the country in which he or she has an establishment has a comparable system of turnover taxes which provides reciprocal arrangements for refunds to be made to taxable persons who have an establishment in the State.”.

GIVEN under my hand,  
31 December 2020

NIALL CODY,  
Revenue Commissioner.

## EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations amend the Value-Added Tax Regulations, 2010 (S.I. No. 639 of 2010) by amending Regulation 37, regarding refunds to foreign traders provided for under the EU Thirteenth VAT Directive, by introducing a reciprocity arrangement whereby taxable persons established in a country outside the EU may claim refunds of VAT in the State where that country has a comparable system of turnover taxes which allows a refund to traders who are established in the State.

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DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2,  
D02 DR67.

Tel: 076 110 6834  
E-mail: publications@opw.ie

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ISBN 978-1-4468-8600-7



9 781446 886007

€ 3.00