



STATUTORY INSTRUMENTS.

S.I. No. 651 of 2023

EUROPEAN UNION (VALUE-ADDED TAX) (NO. 2)
REGULATIONS 2023

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I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving further effect to Regulation (EU) 904/2010 of 7 October 2010¹, as amended by Council Regulation (EU) 2020/283 of 18 February 2020², hereby make the following regulations:

1. These Regulations may be cited as the European Union (Value-Added Tax) (No. 2) Regulations 2023.
2. These Regulations come into operation on 1 January 2024.
3. The Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) is amended, in Part 9A (inserted by the European Union (Value-Added Tax) Regulations 2023 (S.I. No. 650 of 2023)), by the insertion of the following sections after section 85F:

“Manner of reporting

85G. The manner referred to in section 85F (inserted by the European Union (Value-Added Tax) Regulations 2023 (S.I. No. 650 of 2023)) is as follows:

- (a) the information contained in the records referred to in that section shall be provided to the Revenue Commissioners by electronic means, in such form as may be specified by Commissioners for that purpose, and
- (b) the information referred to in paragraph (a) shall be provided to the Revenue Commissioners no later than the end of the month following the calendar quarter to which the information relates.

Retention and transmission of information by Revenue Commissioners

85H. (1) The information provided in accordance with section 85G shall be retained by the Revenue Commissioners until the expiry of a period of 5 years from 31 December of the year during which the record concerned was transmitted to them.

(2) The Revenue Commissioners shall transmit the information referred to in subsection (1) to the central electronic system of payment

¹ OJ No. L 268, 12.10.2010, p. 1.

² OJ No. L62, 2.3.2020, p. 1.

information established under Section 2 of Chapter V of Council Regulation 904/2010 of 7 October 2010³ (as amended by Council Regulation 2020/283 of 18 February 2020⁴) no later than the tenth day of the second month following the calendar quarter to which the information relates.”.

GIVEN under my Official Seal,
20 December, 2023.

MICHAEL MCGRATH,
Minister for Finance.

L.S.

³ OJ No. L268, 12.10.2010, p. 1.

⁴ OJ No. L62, 2.3.2020, p. 1.

EXPLANATORY NOTE

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

These Regulations transpose into Irish VAT law Council Regulation (EU) 2020/283, which amends Council Regulation (EU) 904/2010 on administrative co-operation and combating fraud in the field of value-added tax.

With the growth in electronic commerce transactions, the collection and use of data on cross-border payments can be especially useful in the effort to combat VAT fraud across the EU. In this context, Council Regulation (EU) 2020/283 requires:

- the EU Commission to develop and maintain a central electronic system of payment information ('CESOP'), and
- Member States to collect and transmit certain information in relation to cross-border payments from payment service providers.

The measures are aimed at supporting tax authorities in detecting VAT fraud and in investigating suspected such cases.

These Regulations transpose Council Regulation (EU) 2020/283 into Irish law by way of inserting two new Sections into the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010). The new provisions relate to the manner in which payment service providers are obliged to report information about certain cross-border payments, and also specify some matters about Revenue's retention and transmission of the reported information.

Regulation 1 gives the title of the Regulations.

Regulation 2 provides that the Regulations will come into effect on 1 January 2024.

Regulation 3 inserts two new sections into Part 9A of the VAT Consolidation Act 2010:

Section 85G concerns the manner of reporting by a payment service provider to Revenue, and

Section 85H set out the period for which Revenue is required to retain the reported information, and sets out the requirement on Revenue to transmit the information to CESOP.

These Regulations are the second of two sets of Regulations which transpose EU legal provisions relevant to CESOP into Irish law with effect from 1 January 2024.

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