



STATUTORY INSTRUMENTS.

S.I. No. 725 of 2024

EUROPEAN UNION (VALUE-ADDED TAX) REGULATIONS 2024

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I, JACK CHAMBERS, 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 Council Directive 2006/112/EC of 28 November 2006¹ as amended by Council Directive (EU) 2022/542 of 5 April 2022², hereby make the following regulations:

1. These Regulations may be cited as the European Union (Value-Added Tax) Regulations 2024.
2. These Regulations shall come into operation on 1 January 2025.
3. In these Regulations, “Act of 2010” means the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010).
4. Section 34 of the Act of 2010 is amended -
 - (a) in paragraph (g), by the insertion of “, except where attendance at such an event is virtual” after “takes place”, and
 - (b) by the insertion of the following paragraph after paragraph (ga):

“(gb) if the supply of services, and of any ancillary services, is in respect of or related to a cultural, artistic, sporting, scientific, educational, entertainment or similar activity, such as a fair or exhibition (including the supply of services of the organiser of such an activity or the supply of tickets granting access to such an activity), and that supply is streamed or otherwise made virtually available to a non-taxable person, the place where that person is established, has a permanent address or usually resides;”.
5. Section 87(4) of the Act of 2010 is amended -
 - (a) in paragraph (a), by the substitution of “paragraphs (b) and (c)” for “paragraph (b)”,

¹ OJ No. L347, 11.12.2006, p. 1.

² OJ No. L107, 06.04.2022, p.1.

- (b) in paragraph (a)(iii), by the deletion of “, where the supply to that dealer is of the kind referred to in section 48(1)(c)”, and
- (c) by the insertion of the following paragraph after paragraph (b):
 - “(c) The option provided for in paragraph (a) shall not apply where the works of art, collectors' items or antiques supplied to or imported by the taxable dealer were chargeable at the rate of tax specified in section 46(1)(c).”.

6. Schedule 2 to the Act of 2010 is amended, in Part 2, by the substitution of “This Part sets out special provisions in accordance with Article 105a(1) and Annex III of the VAT Directive” for “This Part sets out special provisions as provided by Article 109 of the VAT Directive”.

7. Schedule 3 to the Act of 2010 is amended -

- (a) by the substitution of the following for the heading to Part 2A:

“PART 2A

Certain Supplies with Reduced Rate: Particular Provisions in Accordance with Annex III of the VAT Directive”,

- (b) by the substitution of the following for the heading to Part 2B:

“PART 2B

Certain Supplies with Reduced Rate: Particular Provisions in Accordance

with Article 105a(3) and Annex III of the VAT Directive”,

- (c) by the substitution of the following for the heading to Part 3:

“PART 3

Certain Supplies with Reduced Rate: Particular Provisions in Accordance

with Article 105a(3) of the VAT Directive”,

- (d) by the substitution of the following for the heading to Part 4:

“PART 4

Certain Supplies with Reduced Rate: Particular Provisions in Accordance with Article 105a(3) and Annex III of the VAT Directive”,

And

- (e) in Part 5, by the substitution of “This Part sets out special provisions in accordance with Annex III of the VAT Directive” for “This Part sets out special provisions in accordance with Article 122 and Annex III (paragraph (11)) of the VAT Directive”.



GIVEN under my Official Seal,
16 December, 2024.

JACK CHAMBERS,
Minister for Finance.

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 Directive (EU) 2022/542³ of 5 April 2022. Council Directive (EU) 2022/542 amends the EU VAT Directive (Council Directive 2006/112/EC of 28 November 2006⁴) as regards rates of value-added tax.

Transposition is effected by way of amendment of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) (the Act). Regulations 4 to 7 amend sections 34, 87, Schedule 2 and Schedule 3 to the Act. These amendments will come into force from 1 January 2025.

An explanation of the Regulations is set out below.

Regulation 1 gives the citation and title of the Regulations.

Regulation 2 sets out the date of coming into effect of the Regulations.

Regulation 3 defines, for the purposes of these Regulations, the Act of 2010 as meaning the Value-Added Tax Consolidation Act 2010.

Regulation 4 amends section 34 of the Act. Paragraph (g) of that section is amended to provide that the place of supply rule in respect of the supply of services related to admission to a cultural, artistic, sporting, scientific, educational, entertainment or similar event, supplied to a taxable person, does not apply to the virtual attendance at such an event.

A new paragraph (gb) is inserted to provide that the place of supply of services in respect of or related to a cultural, artistic, sporting, scientific, educational, entertainment or similar activity, such as a fair or exhibition, supplied to a non-taxable person is where that person is established, has a permanent address or usually resides, when that supply is streamed or otherwise made virtually available to that person.

Regulation 5 amends section 87(4) of the Act. A new paragraph (c) is inserted to provide that the margin scheme cannot apply in respect of works of art,

³ OJ No. L107, 06.04.2022, p.1-12.

⁴ OJ No. L347, 11.12.2006, p. 1.

collectors' items or antiques supplied to or imported by the taxable dealer, if those supplies have been subject to a reduced rate of VAT. Consequential amendments are made to paragraphs (a) and (b) as a result of the insertion of this new paragraph.

Regulation 6 amends Part 2 of Schedule 2 to the Act to update the reference made to the relevant provision of the EU VAT Directive.

Regulation 7 amends Schedule 3 to the Act.

Paragraph (a) substitutes the heading to Part 2A to update the reference made to the relevant provision of the EU VAT Directive.

Paragraph (b) substitutes the heading to Part 2B to update the reference made to the relevant provisions of the EU VAT Directive.

Paragraph (c) substitutes the heading to Part 3 to update the reference made to the relevant provision of the EU VAT Directive.

Paragraph (d) substitutes the heading to Part 4 to update the reference made to the relevant provisions of the EU VAT Directive.

Paragraph (e) amends Part 5 to update the reference made to the relevant provision of the EU VAT Directive.

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