Need to consider taxation

Section 12 of the Irish VAT Act stipulates that if a supplier, who is not based in Ireland,

provides services to an Irish establishment and the place of supply of these services is in

Ireland, the recipient is required to account for Irish VAT on the supply using the reverse

charge mechanism. This obligation also applies if the service user does not have a presence in Ireland but has a fixed establishment that receives services from a non-

resident supplier.