

Requests for particulars in respect of repayment of tax. VATA s. 17(12)

73.—(1)(a) An accountable person shall, if requested in writing by another person and if the request states that the other person is entitled to repayment of tax under section 103, give to that other person in writing the particulars of the amount of tax chargeable by the accountable person in respect of the supply by the accountable person of the goods or services that are specified in the request.

(b) An accountable person shall, if requested in writing by another person and if the request states that the other person is entitled to repayment of tax under section 57, 58, 102 or 104 (1), (4) or (5), give to that other person in writing the particulars specified in regulations for the purposes of section 66 (1) in respect of the goods or services supplied by the accountable person to that other person that are specified in the request.

(c) An accountable person shall, if requested in writing by another person and if the request states that the other person is entitled to repayment of tax under section 104 (3), give to that other person in writing the particulars of the amount of tax chargeable by the accountable person in respect of the supply by the accountable person of the radio broadcasting reception apparatus and parts thereof that are specified in the request.

(2) A flat-rate farmer shall, if requested in writing by another person and if the request states that the other person is entitled to repayment of the flat-rate addition under section 57, 102 or 104 (4) or (5), give to that other person in writing the particulars specified in regulations for the purpose of section 68 (1) in respect of the goods or services supplied by the flat-rate farmer to that other person that are specified in the request.

(3) A request under subsection (1) or (2) shall be complied with by the person to whom it is given within 30 days after the date on which the request is received by the person.