

56.—(1) For the purposes of this section and paragraph 7(7) of Schedule 2—

“authorised person” means a qualifying person who has been authorised in accordance with subsection (3);

“qualifying person” means an accountable person whose turnover from—

(a) supplies of goods made in accordance with paragraph 1(1) or 3(1) or (3) of Schedule 2,

(b) supplies of contract work where the place of supply is deemed to be the State, and

(c) supplies of contract work made in accordance with paragraph 3(4) of Schedule 2,

amounts to, or is likely to amount to, 75 per cent of the person’s total turnover from supplying goods and services, except that turnover from goods supplied to an accountable person that are subsequently leased back from that person are excluded from the total turnover for the purpose of determining whether the accountable person is a qualifying person;

“qualifying goods” means all taxable goods excluding motor vehicles within the meaning of section 60 (1) and petrol;

“qualifying services” means all taxable services excluding the provision of food or drink, accommodation, other personal services, entertainment services or the hire of motor vehicles within the meaning of section 60 (1).

(2) A person who wishes to become an authorised person shall—

(a) complete such application form as may be provided by the Revenue Commissioners for that purpose,

(b) certify the particulars shown on such form to be correct, and

(c) submit to the Revenue Commissioners the completed and certified application form, together with such further information in support of the application as may be requested by them.

(3)(a) Where a person has furnished the particulars required under subsection (2), the Revenue Commissioners shall, where they are satisfied that he or she is a qualifying person, issue to that person an authorisation in writing certifying him or her to be an authorised person.

(b) An authorisation issued in accordance with paragraph (a) shall be valid for such period as may be determined by the Revenue Commissioners.

(c) Where a person who has been authorised in accordance with paragraph (a) ceases to be a qualifying

person, he or she shall, by notice in writing, advise the Revenue Commissioners accordingly not later than the end of the taxable period during which he or she ceased to be a qualifying person.

(d) The Revenue Commissioners shall, by notice in writing, cancel an authorisation issued to a person in accordance with paragraph (a) where they are satisfied that he or she is no longer a qualifying person and that cancellation shall have effect from the date specified in the notice.

(4) An authorised person shall furnish a copy of the authorisation referred to in subsection (3) to each accountable person in the State who supplies taxable goods or taxable services to the authorised person.

(5) An accountable person who supplies goods or services in circumstances where paragraph 7(7) of Schedule 2 applies shall, in addition to the details to be included on each invoice, credit note or other document required to be issued in accordance with Chapter 2 of Part 9, include on that invoice, credit note or other document a reference to the number of the authorisation issued to the authorised person in accordance with subsection (3).

(6) In relation to each consignment of goods to be imported by an authorised person at the rate specified in section 46 (1)(b) by virtue of paragraph 7(7) of Schedule 2 the following conditions shall be complied with:

(a) a copy of the authorisation referred to in subsection (3) shall be produced with the relevant customs entry; and

(b) the relevant customs entry shall incorporate—

(i) a declaration by the authorised person, or by his or her representative duly authorised in writing for that purpose, that he or she is an authorised person in accordance with this section for the purposes of paragraph 7(7) of Schedule 2, and

(ii) a claim for importation at the rate specified in section 46 (1)(b).

(7) For the purposes of section 93 (1)(c)(ii), the tax charged at the rate specified in section 46 (1)(b) by virtue of paragraph 7(7) of Schedule 2 shall be deemed to be tax which is deductible under Chapter 1 of Part 8.

(8) Where an authorised person is in receipt of a service in respect of which, had paragraph 7(7) of Schedule 2 not applied, tax would have been chargeable at a rate other than the rate specified in section 46 (1)(b) and all or part of such tax would not have been deductible by the authorised person under Chapter 1 of Part 8, then that authorised person shall, in relation to such service, be liable to pay tax as if he or she had supplied the service for consideration in the course or furtherance of his or her business to a person who is not an authorised person.

(9) For the purposes of this section, and subject to the direction and control of the Revenue Commissioners, any power, function or duty conferred or imposed on them may be exercised or performed on their behalf by an officer of the Revenue Commissioners.