

Regulations. VATA s. 15(7) and s. 32 (in part)

120.—(1) The Revenue Commissioners shall make such regulations as seem to them to be necessary for the purpose of giving effect to this Act and of enabling them to discharge their functions thereunder and, without prejudice to the generality of the foregoing, the regulations may make provision in relation to all or any of the matters specified in subsections (2) to (15).

(2) As regards Part 2, regulations may provide for the manner in which a person may elect to be an accountable person and any such election may be cancelled, the treatment of an accountable person as a person who is not an accountable person, and the adjustments (including a charge of tax) which may be made as a condition of any such cancellation or treatment.

(3) As regards Part 3, regulations may provide for the treatment under section 27 (1) of the use and services specified therein as services supplied by a person for consideration in the course of business.

(4) As regards Part 4, regulations may provide for the circumstances in which a person may exercise an election referred to in section 30 (2).

(5) As regards Part 5, regulations may provide for—

(a) the adjustment of the liability of an accountable person who supplies goods or services and of the liability of an accountable person to whom goods or services are supplied where—

- (i) goods are returned,
- (ii) the consideration is reduced,
- (iii) a bad debt is incurred, or
- (iv) a discount is allowed,

(b) the making of a determination under section 38,

(c) the methods which may be used for the purposes of applying section 44.

(6) As regards Part 6, regulations may provide for—

(a) the manner in which any amount may be apportioned (1) and (2)),

(b) the circumstances or conditions under which a supply may or may not be treated as an ancillary supply, a composite supply, an individual supply, a multiple supply or a principal supply,

(c) a relatively small amount, or an element of a supply, which may be disregarded for the purposes of

applying section 47,

(d) the manner in which a determination may be made for the purposes of section 51.

(7) As regards Part 7, regulations may provide for—

(a) the repayment, in accordance with section 54 (2), of tax chargeable on the importation of goods,

(b) the enabling of goods imported by registered persons or by such classes of registered persons as may be specified in the regulations for the purposes of a business carried on by them to be delivered or removed, subject to such conditions or restrictions as may be specified in the regulations or as the Revenue Commissioners may impose, without payment of the tax chargeable on the importation, and

(c) the tax to be accounted for by the persons or classes of persons referred to in paragraph (b) in the return, made by them under section 76 or 77, in respect of the taxable period during which the goods are so delivered or removed.

(8) As regards Part 8, regulations may provide for—

(a) the deduction of tax chargeable in respect of intra-Community acquisitions,

(b) the manner in which the deduction entitlement referred to in section 59 (2)(d) may be calculated,

(c) the manner in which residual tax referred to in section 59 (2)(l) may be calculated and deducted,

(d) the operation of the capital goods scheme and in particular the duration of a subsequent interval where the accounting year of a capital goods owner changes,

(e) the adjustments to be made by an accountable person of any apportionment referred to in paragraph (g) or deduction under Chapter 1 of Part 8 previously made, being adjustments by reference to changes, occurring not later than 5 years from the end of the taxable period to which the original apportionment or deduction relates—

(i) in any of the matters by reference to which the apportionment or deduction was made or allowed, and

(ii) the determination of the taxable period in and from which, or in which, any such adjustment is to take effect,

(f) the relief (if any) to be given to an accountable person in respect of tax borne or paid by that person on stock-in-trade held by that person immediately before the commencement of the first taxable period for which that person is deemed to become an accountable person,

(g) any of the following:

(i) the apportionment between the tax which may be deducted under Chapter 1 of Part 8 and tax which may

not be deducted under that Chapter;

(ii) the review, by reference to the circumstances obtaining in any period not exceeding one year, of any such apportionment previously made;

(iii) the charge or repayment of tax consequent on any such review;

(iv) the furnishing of particulars by an accountable person to the Revenue Commissioners for the purpose of any such review.

(9) As regards Part 9, regulations may provide for—

(a) the particulars required for registration and the manner in which registration may be effected and cancelled,

(b) the following:

(i) the form of invoice, credit note, debit note and settlement voucher (including electronic form) required to be used for the purposes of this Act;

(ii) the particulars required to be inserted in such documents or electronically recorded;

(iii) the period within which such documents or electronic data are required to be issued or transmitted; and

(iv) such other conditions in relation to the issue or receipt, in any form, of an invoice, credit note, debit note and settlement voucher as may be imposed by the Revenue Commissioners,

(c) the furnishing of returns and the particulars to be shown thereon,

(d) the time and manner in which tax shall be payable in respect of the goods referred to in section 79 (2) and (3),

(e) the determination, under section 80, of a person's tax liability for any period by reference to moneys received and the adjustments (including a charge of tax) which may be made when a person becomes entitled to determine his or her tax liability in such manner or, having been so entitled, ceases to be so entitled, or ceases to be an accountable person,

(f) the following:

(i) the form of statement required to be furnished in accordance with section 82;

(ii) the particulars to be specified in such statement; and

(iii) the amount or amounts to be applied for the purposes of section 82 (3),

(g) the keeping by accountable persons of records and the retention of such records and supporting documents or other recorded data,

(h) the keeping by persons trading in investment gold ) of records and the retention of such records and supporting documents or other recorded data.

(10) As regards Part 10, regulations may provide for—

(a) the conditions for a taxable dealer to opt to apply the margin scheme to certain supplies in accordance with section 87 (4),

(b) the determination of the aggregate margin in accordance with section 87 (8),

(c) the manner in which the travel agent's margin scheme referred to in section 88 shall operate,

(d) the form of the invoice or other document that shall be issued in accordance with section 89 (4),

(e) the conditions under which a person may waive his or her right to exemption from tax on the supply of investment gold ),

(f) the conditions under which an intermediary ) may waive his or her right to exemption from tax on that person's supply of services,

(g) the conditions under which a person may claim a refund of tax in accordance with section 90 (6)(b), (7)(b) and (8)(b), and the manner in which such refund may be claimed,

(h) the manner in which the electronic services scheme referred to in section 91 shall operate.

(11) As regards Part 11, regulations may provide for—

(a) the following:

(i) the manner in which exemption in respect of certain services may be waived under section 7 of the repealed enactment and any such waiver may be cancelled under section 96 (3); and

(ii) the adjustments (including a charge of tax) which may be made as a condition of any such cancellation,

(b) the valuation of interests in or over immovable goods,

(c) the specification of the circumstances or conditions under which development work on immovable goods is not treated as being on behalf of, or to the benefit of, a person.

(12) As regards Part 12, regulations may provide for—

(a) the refund of tax in excess of the amount required by law to be borne, or paid, to the Revenue Commissioners,

(b) the manner in which residual tax referred to in section 104 (1) may be calculated and repaid,

(c) the conditions governing a person's entitlement to interest in accordance with section 105.

(13) As regards this Part, regulations may provide for—

(a) the estimation of tax due for a taxable or other period,

(b) the nomination by the Revenue Commissioners of officers to perform any acts and discharge any functions authorised by this Act to be performed or discharged by the Revenue Commissioners,

(c) the manner in which tax is to be recovered in cases of default of payment,

(d) disclosure to the Revenue Commissioners of such information as they may require for the ascertainment of liability to tax,

(e) the remission at the discretion of the Revenue Commissioners of small amounts of tax and interest,

(f) matters consequential on the death of a registered person or on his or her becoming subject to any incapacity, including the treatment of a person of such class or classes as may be specified in the regulations as a person carrying on the business of the deceased or incapacitated person,

(g) the service of notices.

(14) As regards Schedule 2, regulations may provide for—

(a) the conditions under which paragraph 1(1) of that Schedule is applicable to a supply of goods,

(b) the importation of goods consigned to another Member State in accordance with paragraph 2(1) of that Schedule,

(c) the supply of goods in accordance with paragraph 3(1) or 7(3) of that Schedule,

(d) the determination of average build for the purposes of paragraph 10(1) of that Schedule,

(e) the determination of average foot size for the purposes of paragraph 10(2) of that Schedule.

(15) As regards Schedule 3 or 5, regulations may provide for—

(a) the circumstances, terms and conditions under which a letting of immovable goods constitutes a letting in the short-term guest sector or holiday sector, or under which accommodation is or is not holiday accommodation ),

(b) the particulars to be furnished in relation to antiques as specified in paragraph 24 of Schedule 3 or paragraph 3 of Schedule 5.

(16) Regulations under this section may make different provisions in relation to different cases and may in particular provide for differentiation between different classes of persons affected by this Act and for the adoption of different procedures for any such different classes.

(17) Regulations under this section—

(a) for the purposes of section 53 (3), 57 or 104 (4) or (5),

(b) for the purposes of subsection (7)(b) and (c),

(c) for the purposes of paragraph 17(1) of Schedule 3, or

(d) in relation to the matters specified in—

(i) subsection (14)(d) or (e), or

(ii) subsection (15)(a),

shall not be made without the consent of the Minister.

(18) Regulations under this Act may contain such incidental, supplementary and consequential provisions as appear to the Revenue Commissioners to be necessary for the purposes of giving full effect to—

(a) Council Directive No. 79/1072/EEC of 6 December 1979,

(b) Council Directive No. 86/560/EEC of 17 November 1986,

(c) the VAT Directive, and

(d) Council Directive No. 2008/9/EC of 12 February 2008.

(19) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.