

Charge of value-added tax. VATA s. 2

3.— Except as expressly otherwise provided by this Act, a tax called value-added tax is, subject to and in accordance with this Act and regulations, chargeable, leviable and payable on the following transactions:

- (a) the supply for consideration of goods by a taxable person acting in that capacity when the place of supply is the State;
- (b) the importation of goods into the State;
- (c) the supply for consideration of services by a taxable person acting in that capacity when the place of supply is the State;
- (d) the intra-Community acquisition for consideration by an accountable person of goods (other than new means of transport) when the acquisition is made within the State;
- (e) the intra-Community acquisition for consideration of new means of transport when the acquisition is made within the State.