

Non-business use of immovable goods. VATA s. 10(4D)

44.—(1) The amount on which tax is chargeable in relation to a supply of services referred to in section 27 (2) in any taxable period shall be an amount equal to one sixth of one twentieth of the cost of the immovable goods used to provide those services, being—

(a) the amount on which tax was chargeable to the person making the supply in respect of that person's acquisition or development of the immovable goods referred to in section 27 (2), and

(b) in the case where section 20 (2)(c) applied to the acquisition of the immovable goods, the amount on which tax would have been chargeable but for the application of that section,

adjusted to correctly reflect the proportion of the use of the goods in that period.

(2) The Revenue Commissioners may make regulations specifying methods which may be used—

(a) to identify the proportion which correctly reflects the extent to which immovable goods are used for the purposes referred to in section 27 (2), and

(b) to calculate the relevant taxable amount or amounts.