

Security to be given by certain taxable persons. VATA s. 23A

109.—(1) The Revenue Commissioners may, where it appears requisite to them to do so for the protection of the revenue, require an accountable person, as a condition of the person supplying goods or services under a taxable supply, to give security, or further security, of such amount and in such manner and form as they may determine, for the payment of any tax which is, or may become, due from him or her from the date of service on him or her of a notice in writing to that effect.

(2) Where a notice is served on a person in accordance with subsection (1), the person may, on giving notice to the Revenue Commissioners within the period of 21 days from the date of the service of the notice, appeal the requirement of giving any security under subsection (1) to the Appeal Commissioners.