

Chapter 3 Rules for intra-Community acquisitions

Intra-Community acquisitions and accountable persons. VATA s. 8(1A)(a), (b), (c) and (d)

9.—(1) Where a person engages in the intra-Community acquisition of goods in the State in the course or furtherance of business, he or she shall be—

(a) an accountable person, and

(b) accountable for and liable to pay the tax chargeable.

(2) Subject to subsection (3) and sections 12 (3) and (5), 13 and 17 (1), and notwithstanding subsection (1), a person for whose intra-Community acquisitions of goods (being goods other than new means of transport or goods subject to a duty of excise) the total consideration for which has not exceeded and is not likely to exceed €41,000 in any continuous period of 12 months shall not, unless the person otherwise elects and then only during the period for which such election has effect, be an accountable person.

(3) Where section 5 (1) applies to a person referred to in subsection (2), then subsection (2) shall not apply to the person unless section 6 (1) also applies to him or her.

(4) Subject to subsection (5), a person who is an accountable person by virtue of this section or section 10 and who is a person referred to in section 6 (1)(a) or (b) shall be deemed to be an accountable person only in respect of—

(a) intra-Community acquisitions of goods which are made by him or her, and

(b) any services of the kind referred to in section 12, 13 or 17 (1) which are received by him or her.

(5) A person may elect that subsection (4) shall not apply to him or her.

(6) Subject to subsection (7), a person who is an accountable person by virtue of this section or section 10 and who is a person referred to in section 17 (2) shall be deemed to be an accountable person only in respect of—

(a) intra-Community acquisitions of goods which are made by him or her,

(b) racehorse training services which are supplied by him or her, and

(c) any services of the kind referred to in section 12, 13 or 17 (1) which are received by him or her.

(7) A person may elect that subsection (6) shall not apply to him or her.