

Certain supplies of services — supplier not established in the State. VATA s. 8(2)(aa)

13.— Where a person not established in the State supplies a cultural, artistic, entertainment or similar service in the State, then any person (other than a person acting in a private capacity) who receives that service shall—

(a) in relation to it, be an accountable person or be deemed to be an accountable person, and

(b) be liable to pay the tax chargeable as if that accountable person had in fact supplied the service for consideration in the course or furtherance of business,

but, where that service is commissioned or procured by a promoter, agent or other person not being a person acting in a private capacity, then that promoter, agent or person shall be deemed to be the person who receives the service.