

Chapter 4 Services supplied in the State by persons established outside the State

Services received from abroad and accountable persons. VATA s. 8(1A)(aa) and (ab) and (2)(b) and (c)

12.—(1) Where—

(a) a taxable person who carries on a business in the State, or a person to whom a registration number has been assigned in accordance with section 65 (2), receives a service from a supplier established outside the State, and

(b) the place of supply of the service (a)) is the State,

then the person is accountable for, and liable to pay, the tax chargeable in the State as if he or she had supplied that service for consideration in the course or furtherance of business.

(2) Where—

(a) a taxable person who carries on a business in the State, or

(b) a public body,

receives a service (2)(b) or (c)) from a supplier not established in the State, and the place of supply of the service (c)) is the State, then the recipient of the service is accountable for, and liable to pay, the tax chargeable in the State as if that recipient had supplied the service for consideration in the course or furtherance of business.

(3) Subject to subsection (4), a person who is an accountable person by virtue of this section or section 13 or 17 (1) 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) any intra-Community acquisitions of goods which are made by him or her, and

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

(4) A person may elect that subsection (3) shall not apply to him or her.

(5) Subject to subsection (6), a person who is an accountable person by virtue of this section or section 13 or 17 (1) and who is a person referred to in section 17 (2) shall be deemed to be an accountable person only in respect of—

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

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