

Chapter 2 Intra-Community acquisitions

Intra-Community acquisitions of goods. VATA s. 3A(1), (1A), (3) and (4)

24.—(1) In this Act “intra-Community acquisition”, in relation to goods, means the acquisition of—

(a) movable goods (other than new means of transport)—

(i) supplied by—

(I) a person registered for value-added tax in a Member State,

(II) a person obliged to be registered for value-added tax in a Member State,

(III) a person who carries on an exempted activity in a Member State, or

(IV) a flat-rate farmer in a Member State,

(ii) supplied to a person in another Member State (other than an individual who is not a taxable person or who is not entitled to elect to be a taxable person, unless the individual carries on an exempted activity), and

(iii) which have been dispatched or transported from the territory of a Member State to the territory of another Member State as a result of such supply,

or

(b) new means of transport supplied by a person in a Member State to a person in another Member State and which has been dispatched or transported from the territory of a Member State to the territory of another Member State as a result of being so supplied.

(2) An intra-Community acquisition of goods shall be deemed not to occur where the supply of those goods is subject to value-added tax referred to in the VAT Directive in the Member State of dispatch under the provisions implementing Articles 4 and 35, first subparagraph of Article 139(3) and Articles 311 to 341 of that Directive in that Member State.

(3) For the purposes of this section and section 32—

(a) a supply in the territory of another Member State shall be deemed to have arisen where, under similar circumstances, a supply would have arisen in the State under Chapter 1 or Chapter 1 of Part 4 (3)),

(b) an activity in another Member State shall be deemed to be an exempted activity where the same activity, if carried out in the State, would be an exempted activity,

(c) a person shall be deemed to be a flat-rate farmer in another Member State where, under similar circumstances, the person would be a flat-rate farmer in the State in accordance with section 86 (1), and

(d) a person shall be deemed to be a taxable person or a person who is entitled to elect to be a taxable person in another Member State where, under similar circumstances, the person would be an accountable person or entitled to elect to be an accountable person in the State in accordance with Part 2.

(4) Where—

(a) goods are dispatched or transported from outside the Community to a person in the State who is not registered for tax and who is not an individual, and

(b) value-added tax referred to in the VAT Directive is chargeable on the importation of those goods into another Member State,

then, for the purposes of subsection (1), the person shall be deemed to be registered for value-added tax in that other Member State and the goods shall be deemed to have been dispatched or transported from that other Member State.