

## PART 9 Obligations of Accountable Persons

### Chapter 1 Registration

Registration. VATA s. 9(1) to (2A)

65.—(1) The Revenue Commissioners shall set up and maintain a register of persons—

(a) who are, or who may become, accountable persons, or

(b) who are persons who dispose of goods which pursuant to section 22 (3) are deemed to be supplied by an accountable person in the course or furtherance of his or her business.

(2) The Revenue Commissioners shall assign a registration number to each person registered in accordance with subsection (1).

(3) Every accountable person shall, within the period of 30 days beginning on the day on which the person first becomes an accountable person, furnish in writing to the Revenue Commissioners the particulars specified in regulations as being required for the purpose of registering the person for tax.

(4) Every person who disposes of goods which pursuant to section 22 (3) are deemed to be supplied by an accountable person in the course or furtherance of his or her business shall, within 14 days of the disposal, furnish in writing to the Revenue Commissioners the particulars specified in regulations as being required for the purpose of registering the person for tax.