

Special consideration rule, triangulation. VATA s. 10(5A)

40.— Where—

(a) an intra-Community acquisition is deemed to have taken place in the territory of another Member State in accordance with section 32 (1),

(b) the intra-Community acquisition has been subject to value-added tax, referred to in the VAT Directive, in that other Member State, and

(c) the intra-Community acquisition is also deemed to have taken place in the State in accordance with section 32 (2),

then the consideration for the intra-Community acquisition to which paragraph (c) relates shall be reduced to nil.