

Chapter 2 Place of intra-Community transactions

Intra-Community acquisitions of goods. VATA s. 3A(2) and (5)

32.—(1) The place where an intra-Community acquisition of goods occurs shall be deemed to be the place where the goods are when the dispatch or transportation ends.

(2) Without prejudice to subsection (1) but subject to subsection (3), when the person acquiring the goods quotes his or her value-added tax registration number for the purpose of the acquisition, the place where an intra-Community acquisition of goods occurs shall be deemed to be within the territory of the Member State which issued that registration number, unless the person acquiring the goods can establish that such acquisition has been subject to value-added tax referred to in the VAT Directive in accordance with subsection (1).

(3) Subsection (2) shall not apply where—

(a) the person quotes the registration number assigned to him or her in accordance with section 65 for the purpose of making an intra-Community acquisition and the goods are dispatched or transported from the territory of a Member State directly to the territory of another Member State, neither of which is the State,

(b) the person makes a subsequent supply of the goods to a person registered for value-added tax in the Member State where the dispatch or transportation ends,

(c) the person issues an invoice in relation to that supply—

(i) in such form and containing such particulars as would be required in accordance with section 66 (1) if he or she made the supply of the goods in the State to a person registered for value-added tax in another Member State,

(ii) containing an explicit reference to the EC simplified triangulation arrangements, and

(iii) indicating that the recipient of that supply is liable to account for the value-added tax due in that Member State,

and

(d) in accordance with regulations, the person includes a reference to the supply in the statement referred to in section 82 as if it were an intra-Community supply for the purposes of that section.