

Composite and multiple supplies. VATA s. 11(3)

47.—(1) Subject to section 41—

(a) in the case of a composite supply, the tax chargeable on the total consideration which the accountable person is entitled to receive for that composite supply shall be at the rate specified in section 46 (1) which is appropriate to the principal supply, but if that principal supply is an exempted activity, tax shall not be chargeable in respect of that composite supply,

(b) in the case of a multiple supply—

(i) the tax chargeable on each individual supply in that multiple supply shall be at the rate specified in section 46 (1) appropriate to each such individual supply, and

(ii) in order to ascertain the taxable amount referable to each individual supply for the purpose of applying the appropriate rate thereto, the total consideration which the accountable person is entitled to receive in respect of that multiple supply shall be apportioned between those individual supplies in a way that correctly reflects the ratio which the value of each such individual supply bears to the total consideration for that multiple supply.

(2) In the case where a person acquires a composite supply or a multiple supply by means of an intra-Community acquisition, this section shall apply to that acquisition.

(3) The Revenue Commissioners may make regulations as necessary specifying—

(a) the circumstances or conditions under which a supply may or may not be treated as an ancillary supply, a composite supply, an individual supply, a multiple supply or a principal supply,

(b) the methods of apportionment which may be applied for the purposes of subsections (1) and (2),

(c) a relatively small amount, or an element of a supply, which may be disregarded for the purposes of applying this section.