

15.—(1) Subject to subsection (2), where the Revenue Commissioners are satisfied that 2 or more persons established in the State, at least one of whom is a taxable person, are closely bound by financial, economic and organisational links and it seems necessary or appropriate to them for the purpose of efficient and effective administration (including collection) of the tax to do so, then, for the purpose of this Act, the Commissioners may, whether following an application on behalf of those persons or otherwise—

(a) by notice in writing (in this section referred to as a “group notification”) to each of those persons deem them to be a single taxable person (in this section referred to as a “group”), and the persons so notified shall then be regarded as being in the group for as long as this subsection applies to them, but section 65 shall apply in respect of each of the members of the group, and—

(i) one of those persons, who shall be notified accordingly by the Commissioners, shall be responsible for complying with this Act in respect of the group, and

(ii) all rights and obligations arising under this Act in respect of the transactions of the group shall be determined accordingly,

and

(b) make each person in the group jointly and severally liable to comply with this Act and regulations (including the provisions requiring the payment of tax) that apply to each of those persons and subject to the penalties under this Act to which they would be subject if each such person were liable to pay to the Commissioners the whole of the tax chargeable, apart from regulations under this section, in respect of each such person.

(2) This section shall not apply in the case of—

(a) the supply of immovable goods by any person in the group to any other person in the group,

(b) the requirement to issue an invoice or other document, in accordance with Chapter 2 of Part 9, in respect of supplies to persons other than supplies between persons who are jointly and severally liable to comply with this Act in accordance with subsection (1)(b),

(c) the requirement to furnish a statement in accordance with section 82, or

(d) the transfer of ownership of goods specified in section 20 (2)(c) from any person in the group to any other person in the group, except where, apart from this section, each of the persons whose activities are deemed to be carried on by the group is an accountable person.

(3) The Revenue Commissioners may, by notice in writing to each person in the group, as on and from the date specified in the notice (which date shall not be earlier than the date of issue of the notice) cancel

the group notification of the group.

(4) As on and from the date on which the group notification of the group is cancelled under subsection (3), this Act and regulations shall apply to all the persons who were members of the group as if that group notification had not been issued, but without prejudice to the liability of any of those persons for tax or penalties in respect of anything done or not done during the period for which the group notification was in force.

(5) Where—

(a) a person in the group (in this section referred to as the “landlord”) having acquired an interest in, or developed, immovable goods to which section 4 of the repealed enactment applied, whether such acquisition or development occurred before or after the landlord became a person in the group, subsequently surrenders possession of those immovable goods, or any part of them, to another person in the group (in this section referred to as the “occupant”) where the surrender of possession, if it were to a person not in the group, would not constitute a supply of immovable goods in accordance with section 4 of the repealed enactment, and

(b) either the landlord or the occupant subsequently ceases to be a person in the group (in this section referred to as a “cessation”),

then, subject to subsection (6), if the landlord has not exercised the landlord’s option to tax in accordance with section 97 in respect of the letting of those immovable goods at the time of the cessation or does not have a waiver of his or her right to exemption from tax in accordance with section 96 (2) to (5) still in effect at the time of the cessation—

(i) the surrender of possession, or

(ii) if that landlord surrendered possession of those immovable goods more than once to another person in the group, the first such surrender of possession,

shall be deemed to occur when that first such cessation (in this section referred to as the “relevant cessation”) takes place.

(6) For the purposes of subsection (5), where the landlord’s waiver of his or her right to exemption from tax in accordance with section 96 (2) to (5) has been cancelled before a surrender of possession of immovable goods to another person in the group ends, that surrender of possession shall be deemed to take place on the date of the relevant cessation.

(7) The Revenue Commissioners may make regulations as seem to them to be necessary for the purposes of this section.