

Refunds to taxable persons established outside the Community. VATA s. 13(3)

102.—(1) In this section “deductible tax”, in relation to a person to whom this section applies—

(a) subject to paragraph (b), means tax chargeable (including any flat-rate addition) in respect of goods or services used by the person for the purposes of any business carried on by him or her to the extent that such tax would be deductible by that person under Chapter 1 of Part 8 if the business were carried on by that person within the State,

(b) does not include tax chargeable in respect of goods for supply within the State.

(2) In accordance with regulations, the Revenue Commissioners shall repay, to a person to whom this section applies, deductible tax chargeable in respect of supplies of goods or services to that person or in respect of goods imported by him or her.

(3) This section applies to a person who satisfies the Revenue Commissioners that the person—

(a) carries on a business outside the Community, and

(b) supplies no goods or services in the State, 12, 13, 16 (3)(b) or 17 (1), the person to whom they are supplied is solely liable for the tax that is chargeable).