

Statement of intra-Community supplies of taxable services. VATA s. 19AA

83.—(1) In this section “intra-Community supplies of services” means supplies of services to a taxable person in another Member State or any other person registered for value-added tax in another Member State.

(2) An accountable person shall, not later than the deadline fixed by this section, lodge with the Revenue Commissioners a statement—

(a) of the person’s intra-Community supplies of services where the recipient is liable to pay the tax as provided by Article 196 of the VAT Directive,

(b) prepared in accordance with, and containing such particulars as may be specified in, regulations (if any).

(3) In the case of intra-Community supplies of services made during a calendar quarter, the deadline referred to in subsection (2) is the 23rd day of the month immediately following the end of that quarter, except where the accountable person elects to lodge statements monthly as provided by subsection (4).

(4) An accountable person who makes intra-Community supplies of services may elect to lodge statements of details of those services monthly, in which case the deadline for lodging those statements is not later than the 23rd day of each calendar month immediately following the month in which the supplies are made.

(5) For the purposes of statements to be lodged in accordance with subsection (2), services that are supplied continuously over a period of more than one year, in respect of which no statements of account or payments are made during that year, are to be regarded as being completed at the end of each calendar year until the date when the supply is finally completed.

(6) An accountable person who has made no intra-Community supplies of services to which this section applies during a relevant period, but who was required to lodge with the Revenue Commissioners a statement in respect of a previous period, shall, unless otherwise authorised by the Commissioners, lodge with them before the relevant deadline a statement to the effect that he or she made no such supplies during that period.