

Electronic remittances and returns. VATA s. 19(3A)

78.—(1) In this section—

“electronic remittance” means a remittance made by such electronic means ) as are required by the Revenue Commissioners;

“electronic return” means a return made by electronic means and in accordance with Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 ;

“relevant provisions” mean sections 76 (1) and (2) and 77 (2)(b) and (4)(b).

(2) Subject to subsection (3), where an electronic remittance or, as the case may be, an electronic return and electronic remittance of the amount payable (if any) referred to in the relevant provisions is or are made, then the relevant provisions shall apply and have effect as if “13 days” were substituted for “9 days” in each place where the latter occurs in the relevant provisions.

(3) Where the remittance or return referred to in subsection (2) is made after the period provided for in that subsection, this Act shall apply and have effect without regard to the other provisions of this section.