

Supply following intra-Community acquisition. VATA s. 3(8)

23.—(1) Subject to subsection (2), where a person who is not established in the State makes an intra-Community acquisition of goods in the State and makes a subsequent supply of the goods to an accountable person in the State, then the person to whom the supply is made shall be deemed, for the purposes of this Act, to have made that supply and the intra-Community acquisition shall be disregarded.

(2) Subsection (1) shall apply only where—

(a) the person who is not established in the State has not exercised his or her option to register in accordance with section 65 by virtue of section 11 (3), and

(b) the person to whom the supply is made is registered in accordance with section 65.