

Other provisions in relation to services. VATA s. 8(2)(d) and (3A)

17.—(1)(a) In this subsection—

“premises provider” means a person who owns, occupies or controls land, and references to the premises provider’s land mean the land that is so owned, occupied or controlled;

“relevant office” means the office of the Revenue Commissioners which would normally deal with the examination of the records kept by the premises provider in accordance with Chapter 7 of Part 9.

(b) Where a premises provider allows, in the course or furtherance of business, a person not established in the State to supply goods for consideration in the course or furtherance of business (in this subsection referred to as a “mobile trader”) on the premises provider’s land for a period of less than 7 consecutive days, then that premises provider shall, not later than 14 days before the day when the mobile trader is allowed to supply goods on that land, furnish to the Revenue Commissioners, at the relevant office, the following particulars:

- (i) the name and address of the mobile trader;
- (ii) the dates on which the mobile trader intends to supply goods on that land;
- (iii) the address of that land; and
- (iv) any other information as may be specified in regulations.

(c) Where a premises provider allows, in the course of furtherance of business, a promoter not established in the State to supply on the premises provider’s land a cultural, artistic, entertainment or similar service which in accordance with section 13 is deemed to be supplied by that promoter, then that premises provider shall, not later than 14 days before such service is scheduled to begin, furnish to the Revenue Commissioners, at the relevant office, the following particulars:

- (i) the name and address of the promoter;
- (ii) details (including the dates, duration and venue) of the event or performance commissioned or procured by the promoter in the provision of that service; and
- (iii) any other information as may be specified in regulations.

(d) Where a premises provider fails to provide to the Revenue Commissioners true and correct particulars as required in accordance with paragraph (b) or (c), then the Commissioners may, where it appears necessary to them to do so for the protection of the revenue, make the premises provider jointly and severally liable with a mobile trader or promoter, as the case may be, for the tax chargeable in respect of supplies made by that mobile trader or promoter on the premises provider’s land, and in those circumstances the Commissioners

shall notify the premises provider in writing accordingly.

(e) A premises provider who has been notified in accordance with paragraph (d) shall be deemed to be an accountable person and shall be liable to pay the tax referred to in that paragraph as if it were tax due in accordance with Chapter 3 of Part 9 by the premises provider for the taxable period within which the supplies are made by the mobile trader or promoter, but the premises provider shall not be liable to pay tax referred to in paragraph (d) which the Revenue Commissioners are satisfied was accounted for by a mobile trader or promoter.

(2)(a) Where a person who supplies services consisting of the training of horses for racing, the consideration for which has exceeded the services threshold in any continuous period of 12 months, would, but for the supply of such services, be a farmer, the person shall be deemed to be an accountable person only in respect of—

- (i) the supply of those services,
- (ii) any intra-Community acquisitions of goods made by him or her, and
- (iii) any services of the kind referred to in subsection (1) or section 12 or 13 received by him or her.

(b) In the absence of an election referred to in section 6 (1), the person referred to in paragraph (a) shall be deemed not to be an accountable person in relation to the supply of any of the goods or services specified in—

- (i) paragraph (a) of the definition of “farmer” in section 4 (1), and
- (ii) paragraph (b)(i) and (iii) of that definition.