

SCHEDULE 7 Consequential Amendments

Section 123.

PART 1 Consequential Amendments to Acts

In the Act specified in column (1) of the following table for the words set out or referred to in column (2) there shall be substituted the words set out in the corresponding entry in column (3).

Act amended	(1) Words to be replaced	(2) Words to be substituted	(3)
Criminal Justice (Legal Aid) Act 1962:	section 10(1)(d)(i)	the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act	the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act
	section 10(1)(d)(ii)	the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act	the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act
Companies Act 1990:	section 205E(1), in the definition of "tax law", in paragraph (e)	the Value-Added Tax Act 1972 and the enactments amending or extending that Act	the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act
Finance Act 1992:	section 134(7)	under section 12 of the Value-Added Tax Act, 1972	under Chapter 1 of Part 8 of the Value-Added Tax Consolidation Act 2010
	section 134(7)	of the kind specified in paragraph (i)(e) of the First Schedule of the Value-Added Tax Act 1972 , in respect of vehicles supplied pursuant to an agreement in accordance with section 3(1)(b) of that Act	of the kind specified in paragraph 6(1)(e) of Schedule 1 to the Value-Added Tax Consolidation Act 2010, in respect of vehicles supplied pursuant to an agreement in accordance with section 19 (1)(c) of that Act
	section 155(1), in the definition of "annual turnover", in paragraph (a)	by virtue of section 10 of the Value-Added Tax Act, 1972	by virtue of Chapter 1 of Part 5 of the Value-Added Tax Consolidation Act 2010
	section 155(1), in the definition of "annual turnover", in paragraph (b)	contained in section 8 (3) of the Value-Added Tax Act, 1972	contained in section 6 (1) and (2) of the Value-Added Tax Consolidation Act 2010
	section 155(3)	any provision in the Value-Added Tax Act, 1972	any provision in the Value-Added Tax Consolidation Act 2010
Criminal Assets Bureau Act 1996:	section 1(1), in the definition of "Revenue Acts", in paragraph (e)	the Value-Added Tax Act, 1972	the Value-Added Tax Consolidation Act 2010
Taxes Consolidation Act 1997:	section 267N(2)(b)(i)	under section 12 of the Value-Added Tax Act 1972	under Chapter 1 of Part 8 of the Value-Added Tax Consolidation Act 2010
	section 267N(2)(b)(ii)	under section 20(3) of that Act	under section 103 of that Act
	section 319(1)(i)	under section 12 of the Value-Added Tax Act, 1972	under Chapter 1 of Part 8 of the Value-Added Tax Consolidation Act 2010
	section 319(1)(ii)	under section 20(3) of that Act	under section 103 of that Act
	section 527(3)(a)	under the Value-Added Tax Act, 1972	under the Value-Added Tax Consolidation Act 2010
	section 531(5)(c)(ii)(l)	under the Value-Added Tax Act, 1972	under the Value-Added Tax Consolidation Act 2010
	section 531(11)(a)(iv)	or the Value-Added Tax Act, 1972	or the Value-Added Tax Consolidation Act 2010
	section 531(11A)	and the Value-Added Tax Act 1972	and the Value-Added Tax Consolidation Act 2010
	section 531(13)(a)(v)	the Value-Added Tax Act 1972	the Value-Added Tax Consolidation Act 2010
	section 811(1)(a)(iii)	the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act	the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act
	section 811A(6)(b)(i)	section 19B of the Value-Added Tax Act 1972	section 81 of the Value-Added Tax Consolidation Act 2010
	section 817D(1)(d)	the Value-Added Tax Act 1972 , and the enactments amending or extending that Act	the Value-Added Tax Consolidation Act 2010, and the enactments

amending or extending that Act section 847A(1)(c) the Value-Added Tax Act, 1972 and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 858(1)(a)(v) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 859(1)(e) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 885(1)(b), in the definition of “business” (within the meaning of the Value-Added Tax Acts, 1972 to 1997) (within the meaning of the Value-Added Tax Consolidation Act 2010) section 887(1)(c) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 887(2) but subject to section 17 of the Value-Added Tax Act, 1972 but subject to Chapter 2 of Part 9 of the Value-Added Tax Consolidation Act 2010 section 912(1)(e) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 912B(1)(d) relating to the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act and any instruments made thereunder relating to the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act and any instruments made thereunder section 917D(1)(d) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 960A, in the definition of “Acts” the Value-Added Tax Act 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 960A, in the definition of “assessment” under section 22 of the Value-Added Tax Act 1972 under section 110 of the Value-Added Tax Consolidation Act 2010 section 960O(1) “Act of 1972” means the Value-Added Tax Act 1972 ; “Act of 2010” means the Value-Added Tax Consolidation Act 2010; section 960O(3)(a) in accordance with section 21 of the Act of 1972 in accordance with section 114 of the Act of 2010 section 960P(1) “Act of 1972” means the Value-Added Tax Act 1972 ; “Act of 2010” means the Value-Added Tax Consolidation Act 2010; section 960P(3)(a) in accordance with section 21 of the Act of 1972 in accordance with section 114 of the Act of 2010 section 1001(1)(b) the Value-Added Tax Act, 1972 the Value-Added Tax Consolidation Act 2010 section 1002(1)(a)(v) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 1003(3)(d)(i) under the Value-Added Tax Act, 1972 under the Value-Added Tax Consolidation Act 2010 section 1006(1)(c) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 1077A(d) the Value-Added Tax Act 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 1077E, in the definition of “qualifying disclosure” a penalty referred to in section 27A(4) of the Value-Added Tax Act 1972 a penalty referred to in section 116 (4) of the Value-Added Tax Consolidation Act 2010 section 1078(1)(e) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 1078(9) and sections 26 (3D) and 27A(16) of the Value-Added Tax Act 1972 and sections 115(9) and 116(16) of the Value-Added Tax Consolidation Act 2010 section 1079(1)(e) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 1086(1)(c) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act section 1086(4)(a) section 27A of the Value-Added Tax Act 1972 section 116 of the Value-Added Tax Consolidation Act 2010 section 1086(4B)(a)(ii) in subsection (11) or (12), as the case may be, of section 27A of the Value-Added Tax Act, 1972 in subsection

(11) or (12), as the case may be, of section 116 of the Value-Added Tax Consolidation Act 2010 section 1089(1)(b) section 21 of the Value-Added Tax Act, 1972 section 114 of the Value-Added Tax Consolidation Act 2010 section 1104(3) shall be construed together with the Value-Added Tax Acts, 1972 to 1997 shall be construed together with the Value-Added Tax Consolidation Act 2010 Stamp Duties Consolidation Act 1999: section 48 under section 2 of the Value-Added Tax Act, 1972 under section 3 of the Value-Added Tax Consolidation Act 2010 section 56 under section 2 of the Value-Added Tax Act, 1972 under section 3 of the Value-Added Tax Consolidation Act 2010 section 134A(1), in the definition of “qualifying disclosure” section 27A(4) of the Value-Added Tax Act 1972 section 116 (4) of the Value-Added Tax Consolidation Act 2010 Standards in Public Office Act 2001: section 1(d) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act Local Government (Charges) Act 2009: section 11(2) “Act of 1972” means the Value-Added Tax Act 1972 ; “Act of 2010” means the Value-Added Tax Consolidation Act 2010; section 11(2), in the definition of “specified enactment”, in paragraph (c) the Act of 1972 the Act of 2010 section 11(2), in the definition of “tax reference number”, in paragraph (b)(ii) for the purposes of the Act of 1972 for the purposes of the Act of 2010 Finance Act 2010: section 77, in the definition of “supplier” for the purposes of section 8 of the Value-Added Tax Act 1972 for the purposes of Part 2 of the Value-Added Tax Consolidation Act 2010

PART 2 Consequential Amendments to Statutory Instruments

In the statutory instrument specified in column (1) of the following table for the words set out or referred to in column (2) there shall be substituted the words set out in the corresponding entry in column (3).

Statutory Instrument amended	(1) Words to be replaced	(2) Words to be substituted	(3) Vehicle
Registration and Taxation Regulations 1992	: regulation 14(3)(b) under section 9 of the Value-Added Tax Act 1972 under section 65 of the Value-Added Tax Consolidation Act 2010	regulation 17(3) the registration number under the Value-Added Tax Acts, 1972 to 1992 the registration number under the Value-Added Tax Consolidation Act 2010	Criminal Justice (Legal Aid) (Tax Clearance Certificate) Regulations 1999
: regulation 2, in the definition of “the Acts”, in paragraph (b) the Value-Added Tax Act, 1972 (No. 22 of 1972) and the enactments amending or extending that Act the Value-Added Tax Consolidation Act 2010 and the enactments amending or extending that Act	Income Tax (Relevant Contracts) Regulations 2000	: regulation 2, in the definition of “VAT registered number” under section 9 of the Value-Added Tax Act 1972 (No. 22 of 1972) under section 65 of the Value-Added Tax Consolidation Act 2010	Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provisions and Appointed Day) Order 2000
: Schedule Section 19 (3)(a) (No. 15 of 1983)) of the Value-Added Tax Act, 1972 (No. 22 of 1972) Section 76 (1) of the Value-Added Tax Consolidation Act 2010	Schedule Section 19 (3)(aa) (No. 10 of 1989)) of the Value-Added Tax Act, 1972	Section 77 of the Value-Added Tax Consolidation Act 2010	Mineral Oil Tax Regulations 2001
: Schedule 2, in paragraph 1 under section 9 of the Value-Added Tax Act, 1972 (No. 22 of 1972) under section 65 of the Value-Added Tax Consolidation Act 2010	Taxes (Offset of Repayments) Regulations 2002	: regulation 2, in the definition of “estimate”, in paragraph (c) section 22 of the Value-Added Tax Act 1972 (No. 22 of 1972) section 110 of the Value-Added Tax Consolidation Act 2010	regulation 3(a)(ii) arising under the Value-Added Tax Act 1972 and the enactments amending or extending that Act arising under the Value-Added Tax Consolidation Act 2010 and the enactments amending or extending that Act
regulation 4(a)(v) arising under the Value-Added Tax Act 1972 and the enactments amending or extending			

that Act arising under the Value-Added Tax Consolidation Act 2010 and the enactments amending or extending that Act European Communities (Directive 2000/31/EC) Regulations 2003): regulation 7(1)(h) in accordance with section 9 of the Value-Added Tax Act 1972 (No. 22 of 1972) in accordance with section 65 of the Value-Added Tax Consolidation Act 2010 European Communities (Distance Marketing of Consumer Financial Services) Regulations 2004): Schedule 1, in paragraph (g) in accordance with section 9 of the Value-Added Tax Act 1972 (No. 22 of 1972) in accordance with section 65 of the Value-Added Tax Consolidation Act 2010 Waste Management (Waste Electrical and Electronic Equipment) Regulations 2005): regulation 15(3)(a)(ii) the provisions of section 9 of the Value-Added Tax Act 1972 (No. 22 of 1972) section 65 of the Value-Added Tax Consolidation Act 2010 Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007): article 189(3)(b)(iv) in accordance with section 9 (1A) of the Value-Added Tax Act 1972 (No. 22 of 1972) in accordance with section 65 (2) of the Value-Added Tax Consolidation Act 2010 Stamp Duty (E-stamping of Instruments) Regulations 2009): regulation 2, in the definition of “VAT number” under section 9 (1A) of the Finance Act 1992 (No. 9 of 1992)) of the Value-Added Tax Act 1972 (No. 22 of 1972) under section 65 (2) of the Value-Added Tax Consolidation Act 2010 Broadcasting Act 2009 (Section 33) Levy Order, 2010): article 2, in the definition of “VAT” the Value-Added Tax Act 1972 the Value-Added Tax Consolidation Act 2010 Control of Excisable Products Regulations 2010): regulation 4(1), in the definition of “VAT number”, in paragraph (b) section 9 of the Value-Added Tax Act 1972 (No. 22 of 1972) section 65 of the Value-Added Tax Consolidation Act 2010