

Tax due on intra-Community acquisitions. VATA s. 19(1A)

75.— Tax chargeable under section 3 (d) or (e) shall be due—

(a) on the 15th day of the month following that during which the intra-Community acquisition occurs,

(b) in case an invoice is issued before the date specified in paragraph (a) by the supplier in another Member State to the person acquiring the goods, when that invoice is issued.