

## Chapter 6 Recapitulative statements

Statement of intra-Community supplies of goods. VATA s. 19A

82.—(1) In this section—

“intra-Community supplies of goods” means supplies of goods to a person registered for value-added tax in another Member State;

“prescribed threshold” means—

(a) subject to paragraph (b), €100,000,

(b) on and from 1 January 2012, €50,000.

(2) An accountable person shall, not later than the deadline fixed by this section, lodge with the Revenue Commissioners a statement—

(a) of the person’s intra-Community supplies of goods,

(b) prepared in accordance with, and containing such particulars as may be specified in, regulations (if any).

(3)(a) Subject to paragraph (b), in the case of intra-Community supplies of goods made during a calendar month, the deadline referred to in subsection (2) is the 23rd day of the month immediately following the end of that calendar month.

(b) This subsection does not apply to intra-Community supplies of goods—

(i) in respect of which an authorisation has been given under subsection (4), or

(ii) when an accountable person elects to lodge statements as permitted by subsection (5).

(4) The Revenue Commissioners may, on written request, authorise an accountable person who makes no supplies of the kind referred to in section 83 but who makes intra-Community supplies of goods that do not exceed, or are not likely to exceed, in a calendar year, an amount or amounts specified in regulations (if any), to lodge by 23 January following that calendar year a statement—

(a) setting out details of those intra-Community supplies of goods,

(b) prepared in accordance with, and containing such particulars as may be specified in, regulations (if any).

(5)(a) Subject to paragraph (b), if, when subsection (4) does not apply, the total value of an accountable person's intra-Community supplies of goods for a period of a calendar quarter, or of any of the previous 4 calendar quarters, does not exceed the prescribed threshold, the person may lodge a statement setting out details of those supplies not later than the 23rd day of the month immediately following the quarter during which the supplies were made.

(b) Where the value of the supplies referred to in paragraph (a) exceeds the prescribed threshold in any month, the deadline for lodging a statement in respect of those supplies is as provided by subsection (3).

(6) An accountable person who has made no intra-Community supplies of goods during a relevant period, but was required to lodge with the Revenue Commissioners a statement in respect of a previous period, shall, unless otherwise authorised by the Commissioners, lodge with them before the relevant deadline a statement to the effect that he or she made no such supplies during that period.