

Certain supplies of goods — supplier not established in the State. VATA s. 8(1A)(f) and (g)

10.—(1) Where a person not established in the State supplies gas through the natural gas distribution system, or electricity, to a recipient in the State, and where the recipient is—

(a) a taxable person who carries on a business in the State, or

(b) a public body,

then that recipient shall, in relation to that supply, be an accountable person or be deemed to be an accountable person and shall be liable to pay the tax chargeable as if the recipient supplied those goods in the course or furtherance of business.

(2) Where a person not established in the State supplies goods in the State which are installed or assembled, with or without a trial run, by or on behalf of the person, and where the recipient of the supply of those goods is—

(a) a taxable person who carries on a business in the State, or

(b) a public body,

then that recipient shall, in relation to that supply, be an accountable person or be deemed to be an accountable person and shall be liable to pay the tax chargeable as if the recipient supplied those goods in the course or furtherance of business.