

Invoices or credit notes — errors, etc. VATA s. 17(5) to (6A)

69.—(1) Where an accountable person—

(a) issues an invoice stating a greater amount of tax than that properly attributable to the consideration stated therein, or

(b) issues a credit note stating a lesser amount of tax than that properly attributable to the reduction in consideration or the discount stated therein,

the accountable person shall be liable to pay to the Revenue Commissioners the excess amount of tax stated in the invoice or the amount of the deficiency of tax stated in the credit note.

(2) A person who is not a registered person and who issues an invoice stating an amount of tax shall, in relation to the amount of tax stated, be deemed, for the purposes of this Act, to be an accountable person and shall be liable to pay that amount to the Revenue Commissioners.

(3) Where a person (other than a flat-rate farmer) issues an invoice stating an amount of flat-rate addition, he or she shall be liable to pay to the Revenue Commissioners as tax the amount of flat-rate addition stated and shall, in relation to that amount, be deemed, for the purposes of this Act, to be an accountable person.

(4) Where a flat-rate farmer issues an invoice stating an amount of flat-rate addition otherwise than in respect of an actual supply of agricultural produce or an agricultural service, or in respect of such a supply but stating a greater amount of flat-rate addition than is appropriate to the supply, the farmer shall be liable to pay to the Revenue Commissioners as tax the amount or the excess amount, as the case may be, of the flat-rate addition stated and shall, in relation to that amount or that excess amount, be deemed, for the purposes of this Act, to be an accountable person.

(5) Where a flat-rate farmer, in a case in which he or she is required to issue a farmer credit note under section 68 (2)(b), fails to issue the credit note within the time allowed by regulations, or issues a credit note stating a lesser amount of flat-rate addition than is appropriate to the reduction in consideration or the discount, the farmer shall be liable to pay to the Revenue Commissioners as tax the amount of flat-rate addition that should have been stated on the credit note or the amount of the deficiency of flat-rate addition, as the case may be, and shall, in relation to that amount or that deficiency, be deemed, for the purposes of this Act, to be an accountable person.