

Other provisions in relation to goods. VATA s. 8(2B) and (3D)(b)

11.—(1) Where a person is an accountable person only because of an intra-Community acquisition of a new means of transport, then the person shall not, unless he or she so elects, be an accountable person for the purposes of this Act except for section 79 (2) or (3).

(2) Where—

(a) a person is an accountable person only because of an intra-Community acquisition of excisable products, and

(b) by virtue of the acquisition, and in accordance with Chapter II of Part II of the Finance Act 1992 , and any other enactment which is to be construed together with that Chapter, the duty of excise on those products is payable in the State,

then the person shall not, unless he or she so elects, be an accountable person for any purposes of this Act except for section 79 (4).

(3) A person who is not established in the State shall, unless the person opts to register in accordance with section 65, be deemed not to have made an intra-Community acquisition or a supply of goods in the State where the only supplies by him or her in the State are in the circumstances set out in section 23.