

## Chapter 2 General rules

Persons who are, or who may become, accountable persons. VATA s. 8(1) and (4)

5.—(1)(a) Subject to paragraph (c), a taxable person who engages in the supply, within the State, of taxable goods or services shall be—

(i) an accountable person, and

(ii) accountable for and liable to pay the tax charged in respect of such supply.

(b) Subject to paragraph (c), in addition, the persons referred to in sections 9, 10, 12, 13, 15, 17 (1) and 94 (3) shall be accountable persons.

(c) A person not established in the State who supplies goods in the State only in the circumstances set out in section 10, or supplies a service in the State only in the circumstances set out in section 13 or 16 (3), shall not be an accountable person.

(2) Where, by virtue of section 6 (1) or 7, a person has not been an accountable person and a change of circumstances occurs from which it becomes clear that the person is likely to become an accountable person, he or she shall be deemed, for the purposes of this Act, to be an accountable person from the beginning of the taxable period commencing next after such change.