



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**VAT and other turnover taxes**

Brussels, October 2010  
TAXUD/C/1

**VAT in the European Community**  
**APPLICATION IN THE MEMBER STATES,**  
**FACTS FOR USE BY**  
**ADMINISTRATIONS/TRADERS**  
**INFORMATION NETWORKS ETC.**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.**

**The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# IRELAND

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## GENERAL INFORMATION

### 1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)

General enquiries in relation to VAT legislation should be addressed to

VAT Interpretation Branch  
Office of the Revenue Commissioners  
Stamping Building  
Dublin Castle  
Dublin 2

Telephone +353 1 6475000

Fax +353 1 6795236

E-mail [vat@revenue.ie](mailto:vat@revenue.ie)

### 2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT IS AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?

[www.revenue.ie](http://www.revenue.ie)

The information and services available on the site are gathered under main section headings – the **global navigation**.

1. The **Home front page/main page of the website** provides general information about Revenue and it serves as a platform for links to key service and operational areas of the organization.
2. A **News** section on the front page provides the latest news from Revenue. This may include Budget information, press releases etc., and a subscription form for our on-line newsletter service is available here.
3. The **on-line** section provides direct links to customer oriented online Revenue services including ROS and PAYE anytime.
4. The home page task bar provides links serving dedicated user requirements such as information for Practitioners, Personal Tax, Business & Self-Assessment.
5. The **Taxes & Duties** section provides links to a large number of Revenue documents: leaflets, forms, statements of practice, Tax Briefing (a Revenue periodical), technical guidelines, legislation and other material.
6. The **Contact Locator** provides details of the address and contact number of all Revenue districts.
7. Information and documents available in Irish can be found under Gaeilge. Material in a number of other languages is also provided

Information and documents available in Irish can be found in the Languages.

### 3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?

National VAT legislation is available on the Revenue website at: [www.revenue.ie](http://www.revenue.ie). From the home page, click on Tax Practitioners and then click on Legislation. The language in which the legislation is available is English and Irish.

## **VAT REGISTRATION OF FOREIGN TRADERS**

### **4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

For traders established in Ireland the position is as follows: - For supplies of services, traders with a turnover of €37,500 p.a. or more must register. For supplies of goods, traders with a turnover of €75,000 p.a. or more must register.

Traders established in other Member States engaged in distance selling must register for VAT here if their sales to Irish customers exceed the threshold figure of €35,000.

Traders established in another Member State who are not established here and who make supplies in Ireland in the course of furtherance of business must immediately register (except non-established sub-contractors whose only supplies are construction services to principal contractors). There is a zero threshold.

Traders whose business consists wholly of exempt supplies are exempt from registration. Traders making only zero-rated supplies are not exempt from registration.

A trader making taxable supplies in the course or furtherance of business, whose turnover is under the relevant threshold for registration, may elect to be registered. Once registered, the trader takes on all the obligations of a taxable person.

### **5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?**

Traders established outside of Ireland who are engaged in the supply of services to business customers and where the place of supply of those services is where the customer is located are not obliged to register in respect of these services, as the Irish recipient of the service has a liability to account for the relevant VAT.

Traders established outside of Ireland who supply goods in Ireland which are installed or assembled, where the customer is a taxable person, a Department of State, a body established by Statute or a person who receives the supply for the purpose of an exempt activity are not obliged to register in respect of these supplies as the Irish recipient of the supply has a liability to account for the relevant VAT.

A sub-contractor who is established outside the State, and whose only supplies in the State are to principal contractors, is not required to be VAT registered in the State. S/he will however need to register for VAT for the purposes of claiming any refund of VAT.

A sub-contractor who is established outside the State but who also provides construction services to customers other than principal contractors must register for VAT irrespective of the level of his/her turnover.

**6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX E-MAIL...)**

Foreign traders who have no establishment in Ireland who wish to register for VAT should contact:

Office of the Revenue Commissioners  
Intelligence Registration and District Support  
City Centre District  
Aras Brugha  
9/10 Upper O'Connell Street  
Dublin 1

Telephone +353 1 8655000  
Fax +353 1 8749431  
E-mail [cityreg@revenue.ie](mailto:cityreg@revenue.ie)

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.**

Forms TR1/TR2 must be completed and submitted to:

Office of the Revenue Commissioners  
Intelligence Registration and District Support  
City Centre District  
Árus Brugha,  
9/10 Upper O'Connell Street  
Dublin 1

Telephone +353 1 8655000  
Fax +353 1 8749431  
E-mail [cityreg@revenue.ie](mailto:cityreg@revenue.ie)

If in order, a VAT Registration number will issue.

## **THRESHOLDS**

**8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

**9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

**10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

None

**11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

Not applicable.

**12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?**

Not applicable.

**13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

Not applicable.

**14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

Not applicable.

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE?**

No

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

Not applicable.

**17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

Not applicable.

**18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

Not applicable.

## **INVOICING**

### **RULES ABOUT INVOICING**

**19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES...) BE FOUND?**

Section 17 of the VAT Act 1972 and Value-Added Tax Regulations 2006. Revenue Information Leaflet on Invoicing on Revenue's website covers all of the rules regarding invoicing.

### **ISSUANCE OF INVOICES**

**20. WHAT ARE THE CASES WHEN AN INVOICE NEEDS TO BE ISSUED**

A taxable person (that is, a person registered for VAT) who supplies goods or services is obliged to issue a VAT invoice where the supply is made to any of the following:

- another taxable person,
- a Government Department,
- a local authority,
- a body established by statute,
- a person who carries on an activity which is exempt from VAT,
- a person, who is not an individual, in another EU Member State,
- a person in another EU Member State where a reverse charge applies, that is, where the VAT is not accountable for by the supplier in Ireland but is accountable for by the customer in the other EU Member State, and
- a person in another EU Member State under the distance selling rules.

Distance selling occurs when a supplier in one EU Member State sells goods to a person in another EU Member State who is not registered for VAT and the supplier is responsible for the Delivery of the goods. It includes mail order sales and phone or tele-sales but does not include sales of new means of transport or excisable goods.

## **21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?**

Revenue Information Leaflet on Invoicing on Revenue's website covers all of the rules regarding credit/debit notes.

### *Credit Notes*

Where, because of an allowance or discount or similar adjustment, the amount of VAT payable as shown on an invoice is subsequently reduced, the person who issued the invoice should issue a credit note. This note should state the amount of the reduction in the price and the appropriate VAT. All credit notes must contain a reference to the corresponding invoices. Where the supplier is accounting for VAT on the moneys received basis, a credit note showing VAT must always be issued.

### *Debit notes*

If, subsequent to the issue of an invoice, the amount charged is increased, the supplier must issue a supplementary invoice on which the increase in the charge and the appropriate VAT rate is shown.

## **22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?**

In general, where a VAT invoice has to be issued, it must be issued within 15 days of the end of the month in which the goods or services are supplied. In the case of a supplementary invoice, the invoice must be issued within 15 days following either the day on which the increase in consideration is paid or the day on which the increase in consideration is agreed between the parties concerned, whichever is the earlier.

Situations may arise where payment in full, or by instalments, for goods or services supplied to a VAT-registered person is made before the completion of the supply. In such cases the person receiving payment must issue an invoice within 15 days following the end of the month following that during which each payment was received. This rule does not apply in the case of intra-Community supplies of goods.

Failure to issue an invoice in time leaves the person concerned liable to penalties.

## **23. WHAT ARE THE RULES FOR SUMMARY INVOICING?**

There are no specific rules for summary invoices. Invoices may include several separate supplies of goods or services to the same customer, provided that where invoicing data elements differ these are shown separately, e.g. the time of supply, and that the summary invoice is issued within the time limit.

Revenue Information Leaflet on Invoicing on Revenue's website covers all of the rules regarding invoicing.

## **24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?**

Where a person supplies goods or services to a customer who is registered for VAT, the customer may issue the required invoice provided –

- there is prior agreement between the supplier and the customer that the customer may draw up and issue the invoice,
- all conditions relating to the content or issue of the invoice are met by the customer, and
- agreed procedures are in place for the acceptance by the supplier of the validity of the invoice.

An invoice issued under these arrangements is regarded as having been issued when the supplier accepts it in accordance the agreed procedures referred to above. A supplier may outsource the issuing of invoices. When an invoice is issued under outsourcing arrangements it is regarded as having been issued by the supplier if –

- the invoice is issued by a person who acts in the name and on behalf of the supplier, and
- all conditions relating to the content or issue of the invoice are met.

**25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?**

A supplier may outsource the issuing of invoices. When an invoice is issued under outsourcing arrangements it is regarded as having been issued by the supplier if –

- the invoice is issued by a person who acts in the name and on behalf of the supplier, and
- all conditions relating to the content or issue of the invoice are met.

## **CONTENT OF INVOICES**

**26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?**

The VAT number of the customer must be shown on the invoice in the case of a reverse charge supply and in the case of the supply of goods to a person registered for VAT in another EU Member State, with an indication that the invoice relates to an intra-Community supply of goods,

**27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE?**

A VAT invoice must contain the following information:.

- the date of issue of the invoice,
- a sequential number, based on one or more series, which uniquely identifies the invoice,
- the full name, address and VAT registration number of the person who supplied the goods or services to which the invoice relates,
- the full name and address of the person to whom the goods or services were supplied,

- in the case of a reverse charge supply, the VAT identification number of the person to whom the supply was made and an indication that a reverse charge applies,
- in the case of the supply of goods, other than a reverse charge supply, to a person registered for VAT in another EU Member State, the person's VAT identification number in that Member State and an indication that the invoice relates to an intra-Community supply of goods,
- the quantity and nature of the goods supplied or the extent and nature of the services supplied,
- the date on which the goods or services were supplied or, where payment in full, or by instalments, for goods or services is made before the completion of the supply, the date on which the payment on account was made in so far as that date differs from the date of issue of the invoice.
- the unit price, exclusive of tax, of the goods or services supplied, any discounts or price reductions not included in the unit price, and the consideration for the supply exclusive of VAT,
- except where a reverse charge applies, the amount of the consideration exclusive of VAT taxable at each rate (including zero rate) of VAT and the rate of tax chargeable,
- the VAT payable in respect of the supply, except where a reverse charge applies or where the Margin Scheme, Special Scheme for Auctioneers or Special Scheme for second-hand Motor Vehicles applies (see paragraph 16), and
- in the case where a tax representative is liable to pay VAT in another EU Member State, the full name and address and value-added tax identification number of the representative.

## **ELECTRONIC INVOICING**

**28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.**

No specific certification is required. Advanced electronic signatures are defined in Regulations. The definition lays down high level criteria which are technology neutral and if the invoice is issued in accordance with these criteria it is acceptable.

**29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.**

No additional summary documentation is required. However, taxable persons are required to produce paper copies of specified invoices following a request by a tax official.

**30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO THE SECOND SUBPARAGRAPH OF ARTICLE 233(1) OF THE VAT DIRECTIVE (2006/112/EC) ("BY USING ANY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

Yes, provided they meet certain control criteria laid down in regulations.

### **31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING**

It is open to traders to operate an electronic invoicing system provided the particulars to be contained in such invoices or other documents are recorded, retained and transmitted electronically by a system that ensures the integrity of those particulars and the authenticity of their origin.

Invoices, etc maybe transmitted between trading partners using either an electronic data interchange (EDI) system, or an advanced electronic signature (AES) and associated system, which satisfy the requirements set out below. A taxable person may also use a different electronic system to the EDI or AES systems, provided the requirements in question are met and the person notifies the Revenue Commissioners accordingly.

The electronic system in use must be capable of –

- producing, retaining and storing, and making available to a Revenue officer on request, electronic records and messages in such form and containing such particulars as are required for VAT purposes,
- reproducing paper copies of such records or messages,
- allocating a unique identification number for each message transmitted, and
- maintaining the electronic records in such manner as allows their retrieval by reference to a trading partner or the unique identification number of the message.

The system in use must also –

- preclude the repeated transmission of a message and the omission of a message from the electronic record,
- verify the origin or receipt of a message from a trading partner, and
- guarantee the integrity of the contents of a message or an electronic record related to that message during transmission and during the period for the retention of records for VAT purposes.

## **STORAGE OF INVOICES**

### **32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?**

Every taxable person must retain all books, records and documents relevant to the business, including invoices, credit notes, settlement vouchers and debit notes (and copies of any such documents issued to another person). These business records must be preserved and stored in the State in their original form\* for 6 years from the date of the latest transaction to which they refer, unless the written permission of the local Revenue District has been obtained for their retention for a shorter period. This rule applies equally to electronic records and messages. In addition, a taxable person keeping electronic records must retain and store particulars such as details of the form of encryption, electronic signature, etc used and the format in which they are stored and how they can be accessed.

*\*Invoices that have been issued in paper form must be retained in paper form.*

*Electronic retention of invoices is only acceptable where they were originally issued electronically.*

**33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.**

Please see paragraph 32.

**34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?**

The invoices must be preserved in their original form\* for 6 years from the date of the latest transaction to which they refer, unless the written permission of the local Revenue District has been obtained for their retention for a shorter period.

**35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?**

Every taxable person must retain all invoices, credit notes, settlement vouchers and debit notes issued to another person relevant to the business. These documents and the relevant books and records must be preserved in their original form for 6 years from the date of the latest transaction to which they refer, unless the written permission of the local Revenue District has been obtained for their retention for a shorter period.

This rule applies equally to electronic records and messages. In addition, a taxable person keeping electronic records must retain and store particulars such as details of the form of encryption, electronic signature, etc used and the format in which they are stored and how they can be accessed.

**36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE.**

No

## **SIMPLIFIED INVOICES**

**37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE? AND WHAT ARE THE SPECIFIC RULES?**

Ireland has agreed simplified invoicing arrangements in the Corporate Purchasing Card sector and may negotiate similar agreements in other sectors. In the case of the Corporate Purchasing Card sector, it has been agreed that:

- the Evidence for VAT Deduction Report is recognised as a VAT Invoice and contains the information necessary to form a valid invoice.
- such reports can be used as the basis for claiming input credit.
- input credit can be claimed by reference to the transaction date rather than the date of issue of the report.
- commodity codes as agreed with the Revenue Commissioners can be used to describe goods and services.
- such reports can be either in paper or electronic format.

Credit Card companies, which have Corporate Purchasing Card schemes, must satisfy their customers that the simplified VAT invoicing procedure in operation by the company has been approved by the Revenue Commissioners.

Applications for approval of simplified invoicing arrangements are made to VAT Interpretation Branch, Indirect Taxes Division, Revenue Commissioners, Dublin Castle, Dublin 2 via the applicant's local Revenue District.

## **PERIODIC VAT RETURNS**

### **38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

Every person registered for VAT must submit a VAT return.

### **39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?**

The normal taxable period for VAT is two calendar months (i.e. January/February, March/April and so on). A VAT return for each taxable period is due on the 19<sup>th</sup> day of the month following. Payment, as appropriate, must accompany the return.

### **40. WHAT IS THE PROCEDURE FOR THE REPAYMENT OF EXCESS VAT REPORTED IN THE PERIODIC VAT RETURN? WHAT ARE THE TIME LIMITS FOR THE EXCESS VAT REPAYMENT IF ANY?**

The claim for repayment of excess VAT is made in the periodic VAT return and the repayment is made by the Collector General's office. Supporting documentation may be requested and audits are carried out where appropriate. A claim for repayment must be made within 4 years of the end of the taxable period to which it refers.

### **41. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.**

Traders with low VAT liabilities may be permitted to make one annual VAT return (instead of the bi-monthly returns). Traders who opt to pay by direct debit can also avail of this facility. These traders must also provide the return of trading details.

Accountable persons with an annual liability of €3,000 or less may be authorized to submit a return for a six-monthly period and where the liability is between €3,001 and €14,400 accountable persons may submit a four-monthly return.

Traders who are in a constant repayment situation may be permitted to make monthly returns. These traders must also provide the return of trading details.

### **42. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

In the case of retail outlets selling to private individuals where there are sales at a number of rates, there is a scheme for apportionment of the sales at the different rates by reference to the purchases. These schemes are only appropriate where the VAT liability cannot be calculated in the normal way.

## **RECAPITULATIVE STATEMENTS**

### **43. DO YOU ALLOW SUBMISSION OF RECAPITULATIVE STATEMENTS BY CALENDAR QUARTER ? IF SO, UNDER WHICH THRESHOLD AND CONDITIONS ?**

VAT registered Irish suppliers may submit returns on a quarterly basis or on a monthly basis if preferred. However traders whose supplies of goods exceed the threshold of €100,000 in any of the previous four quarters are obliged to submit monthly returns rather than quarterly. This threshold will be reduced to €50,000 with effect from 01/01/2012. From 1 January 2010, all VAT registered traders involved in Business to Business reverse charge services across Community borders must also file returns for those services.

### **44. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 266 OF THE VAT DIRECTIVE (2006/112/EC)?**

No. The collection of intra- Community statistics is achieved through Intrastat Procedures. From 1 January 2010, recapitulative statements will be required to include intra-community supplies of services.

### **45. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

In respect of Article 270, a taxable person may, on written application to the Revenue Commissioners, be authorised by the Commissioners to submit an annual recapitulative statement where the taxable person's supplies of goods and services do not exceed or are not likely to exceed €125,000 in a calendar year, and his intra- community supplies do not exceed or are not likely to exceed €15,000 in that calendar year and provided such intra-Community supplies do not include the supply of New Means of Transport (NMT).

In respect of Article 271, where a taxable person has been authorised to submit an annual VAT return, he may, on written application to the Revenue Commissioners, be authorised by the Commissioners to submit an annual recapitulative statement where the taxable person's supplies of goods and services do not exceed or are not likely to exceed **€200,000** in a calendar year, and his intra-Community supplies and services do not exceed or are not likely to exceed **€15,000** in a calendar year and provided such intra-Community supplies do not include the supply on NMT.

## **ELECTRONIC RETURNS**

### **46. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?**

It is possible to submit VAT returns by electronic means via the Revenue On-line Service

(ROS for short). This is Revenue's internet-based system that allows you to:

- File a series of tax returns using the internet;
- View details of your Revenue account information.

ROS allows tax agents to file returns for their clients using the Internet and to view the Revenue account information for each of their clients.

Applications to submit returns electronically should be made via the step-by-step guide on the Revenue website at: [www.revenue.ie](http://www.revenue.ie) . From the home page, click on "Revenue On-Line Service" and then click on "How to become a ROS customer". Alternatively, queries about making an application can be addressed to [roshelp@revenue.ie](mailto:roshelp@revenue.ie).

### **47. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

The quarterly/monthly recapitulative statements should be submitted electronically via the Revenue On-Line Service, (ROS)

For information contact VIMA Dundalk, Phone No. (042) 9353700 or LoCall 189021010

E-mail to [vies@revenue.ie](mailto:vies@revenue.ie)

## **OBLIGATIONS AT IMPORTATION**

### **48. WHO ARE THE PERSONS THAT CAN BE DESIGNATED OR RECOGNISED AS LIABLE TO PAY IMPORT VAT UNDER ARTICLE 201 OF THE VAT DIRECTIVE ?**

On importation of goods into Ireland from countries outside the European Union, customs entry formalities must be completed by the importer or his/her agent. The appropriate customs entry is made by electronic data transfer of Single Administrative Document (SAD) declarations to Revenue's Automated Entry Processing (AEP) system using the Direct Trader Input (DTI) facility. Using the AEP system, importers or their agents may clear consignments at import and pay any charges (customs duty, VAT, excise duty) due through an approved Deferred Payment account, bank draft, money order or bank guaranteed cheque to effect release of the goods. All necessary documents required to clear the goods through customs i.e. invoice, certificate of origin, import licence, etc. must be available on request.

**49. WHAT ARE THE RULES FOR DECLARATION AND PAYMENT OF IMPORT VAT ?**

Goods imported into the EU must be declared to Revenue. There are two methods of doing this and these are outlined below. Irrespective of whichever method chosen, the data is input into Revenue's Automated Entry Processing (AEP) System:

Manually on a Single Administrative Document (SAD).

The trader can complete this form or employ an agent to do so on hi/her behalf. The form is submitted to Revenue for input.(Customs Input or CI for short) into the AEP System. The trader or representative will be required to attend at the point of import during normal working hours to complete customs formalities, including presentation of the completed SAD with all relevant supporting documents.

Electronically through the Direct Trader Input (DTI) facility which allows importers or their agents to clear consignments at import by electronic data transfer of SAD declarations to Revenue, without the necessity to lodge a subsequent paper declaration.

**50. DO YOU APPLY THE OPTION OF "POSTPONED ACCOUNTING" REFERRED TO IN ARTICLE 211 OF THE VAT DIRECTIVE ? IF SO, UNDER WHICH CONDITIONS ?**

A general provision exists under the deferred payment scheme for deferment of payment of VAT to the 15th day of the month following the month in which VAT becomes due. It is a direct debit system and requires the lodgment of a guarantee and compliance with the conditions of the scheme.

Importers and agents wishing to participate in the deferred payment scheme must make application to Revenue, AEP Bureau, using the appropriate forms as set out in the Revenue AEP Information Leaflet on Payment Methods. Approved traders/agents are assigned an AEP trader identification number.

For further information see the aforesaid Information Leaflet on Payment Methods which, together with the application forms, can be downloaded from the Revenue website or contact the AEP Bureau, 6th Floor, Apollo House, Tara Street, Dublin 2.  
Phone (01) 6330600/0680/0617 or e-mail: aepbureau@revenue.

**ADMINISTRATIVE REQUIREMENTS**

**51. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

A flat-rate scheme is available to persons engaged in an activity listed in Annex vii to the EU Directive 2006/112/EC (e.g. general stock farming, fresh water fishing, forestry etc.).

**52. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

No.

**53. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

English.

**RIGHT TO DEDUCTION**

**54. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?**

There is no right of deduction for goods and services, which are used for any purpose other than that of the trader's taxable business.

In addition, a trader may not deduct VAT on any of the following, even when the goods and services in question are required or used for the purposes of a taxable business:-

- expenses incurred on the provision of food or drink, or accommodation or other personal services, for the taxable person, his or her agents or employees, except to the extent, if any, that such she is accountable for VAT;
- expenditure incurred by a taxable person on food or drink, or accommodation or other entertainment services, where such expenditure forms all or part of the cost of providing an advertising service in respect of which tax is due and payable by the taxable person;
- entertainment expenses incurred by a taxable person, his or her agents or employees;
- the acquisition (including hiring) of passenger motor vehicles otherwise than as stock-in-trade (that is, for resale) or for use in a vehicle hire or driving school business. Partial deductibility is available in respect of certain low emission vehicles;
- the purchase of petrol otherwise than as stock-in trade;
- contract work involving the handing over of goods when such goods are themselves not deductible, except to the extent, if any, that such provision constitutes a supply of services in respect of which s/he is accountable for VAT.

**55. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?**

If a person carries on both a taxable business and other activities only the VAT appropriate to the taxable business is deductible. Where inputs are used for both deductible and non-deductible purposes, these inputs are referred to "dual-use inputs".

A proportion of the input VAT is deductible on the basis of a method of apportionment as laid down in regulations and as agreed with the local Revenue District. There is provision for partial right to deduction in respect of purchase or lease (percentage is 20%) of certain low emission cars.