



STATUTORY INSTRUMENTS.

S.I. No. 339 of 2008

TAXES (ELECTRONIC TRANSMISSION OF VAT eSERVICES
RETURNS AND VIES STATEMENTS) (SPECIFIED PROVISIONS AND
APPOINTED DAY) ORDER 2008

(Prn. A8/1328)

S.I. No. 339 of 2008

TAXES (ELECTRONIC TRANSMISSION OF VAT eSERVICES
RETURNS AND VIES STATEMENTS) (SPECIFIED PROVISIONS AND
APPOINTED DAY) ORDER 2008

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of VAT eServices Returns and VIES Statements) (Specified Provisions and Appointed Day) Order 2008.
2. Each of the provisions set out in the Schedule to this Order is specified for the purposes of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. The 25th day of August 2008 is appointed in relation to returns and statements to be made under the provisions specified in accordance with Article 2 of this Order.

SCHEDULE

Section 5A(6) of the Value-Added Tax Act 1972 (No. 22 of 1972).

Subsections (1), (2), (3) and (4) of section 19A of the Value-Added Tax Act 1972.

Paragraph (2) of Regulation 14 of the Value-Added Tax Regulations 2006 (S.I. No. 548 of 2006).

GIVEN this 21 day of August 2008

MICHAEL O'GRADY
Revenue Commissioner

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 26th August, 2008.*

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

This Order applies the legislation governing the electronic filing of tax information to VAT eServices Returns and Statements of intra-Community Supplies (VIES Statements).

The order also appoints a day, namely the 25th of August 2008, in relation to such returns and statements which ensures that the electronic filing legislation will apply to VAT eServices Returns and VIES Statements which are due to be made on or after 26th of August 2008.

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax related information required to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an order made by the Revenue Commissioners. Where a provision is so specified the legislation only applies to information that is required to be supplied under that provision after the day appointed in the Order in relation to the provision concerned. The reason for this procedure is to allow the Revenue Commissioners to manage the roll-out of the system for receiving tax related information electronically.

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ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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