



STATUTORY INSTRUMENTS.

**S.I. No. 429 of 2012**



EUROPEAN UNION (VALUE-ADDED TAX) (NO. 2) REGULATIONS  
2012

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2012

I, Michael Noonan, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving effect to Article 4 of Council Directive 2008/8/EC of 12 February 2008<sup>1</sup> hereby make the following regulations:

1. (1) These Regulations may be cited as the European Union (Value-Added Tax) (No. 2) Regulations 2012.

(2) These Regulations shall come into operation on 1 January 2013.

2. The Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) is amended—

(a) in section 33, by inserting after subsection (4) the following:

“(4A) In paragraphs (ka) and (kb) of section 34 ‘long-term’ means the continuous possession or use of a means of transport throughout a period of more than 30 days or, if the means of transport is a vessel, more than 90 days.”, and

(b) in section 34, by inserting after paragraph (k) the following:

“(ka) subject to paragraph (kb), if the supply of services consists of a long-term hiring out of a means of transport to a non-taxable person, the place where that person is established or has a permanent address or usually resides;

(kb) if—

(i) the supply of services consists of a long-term hiring out of a pleasure boat to a non-taxable person, and

(ii) that service is actually provided by the supplier from his or her place of business or a fixed establishment situated in that place,

the place where the pleasure boat is actually put at the disposal of the customer;”.

<sup>1</sup>OJ No. L 44 of 20 February 2008, p. 11



GIVEN under my Official Seal,  
6 November 2012.

MICHAEL NOONAN,  
Minister for Finance.

## EXPLANATORY NOTE

*(This note is not part of these Regulations and does not purport to be a legal interpretation.)*

These Regulations transpose into Irish law Article 4 of Council Directive 2008/8/EC of 12 February 2008. This Directive amends Council Directive 2006/112/EC (the VAT Directive) as a further change in the reform of the place of supply of services rules for VAT which commenced in 2010. The amendments provide that the place of supply, and therefore the place of taxation, for the long-term hiring out of a means of transport, with the exception of the hiring out of a pleasure boat in certain situations, to a non-taxable person is the place where that person is established, has a permanent address or usually resides. The place of supply for the long-term hiring out of a pleasure boat is the place where the boat is put at the disposal of the customer when the service is actually provided by the supplier from his or her place of business or a fixed establishment situated in that place. Long-term means more than 30 days in the case of a means of transport other than a vessel. Long-term in the case of a vessel means more than 90 days.

Transposition is effected by way of amendment of the Value-Added Tax Consolidation Act 2010, and the amendments come into force on 1 January 2013.

An explanation of the Regulations is set out below:

**Regulation 1** gives the title and the date of coming into force of the Regulations.

**Regulation 2** amends the place of supply of services rules as regards the long-term hiring out of a means of transport and a pleasure boat to a non-taxable person.

Paragraph (a) inserts a definition of long-term for the purposes of these provisions.

Paragraph (b) contains the rules for the place of supply of long-term hiring services of means of transport and pleasure boats to a non-taxable person.

The place of supply for the long-term hiring out of a means of transport is the place where the customer is established, has a permanent address or usually resides.

The place of supply for the long-term hiring out of a pleasure boat is the place where the supplier puts the boat at the customer's disposal provided that the supplier's place of business or fixed establishment is in that place.

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