



STATUTORY INSTRUMENTS.

S.I. No. 252 of 2013



EUROPEAN UNION (VALUE-ADDED TAX) REGULATIONS 2013

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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 Council Directive 2006/112/EC of 28 November 2006¹ and Council Directive 2013/13/EU of 13 May 2013², hereby make the following regulations:

1. (1) These Regulations may be cited as the European Union (Value-Added Tax) Regulations 2013.

(2) These Regulations shall be construed together with the Value-Added Tax Consolidation Act 2010.

2. These Regulations have effect from 1 July 2013.

3. Section 55 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) is amended—

(a) in subsection (1)(a), in the definition of “date of accession”—

(i) in subparagraph (iii), by substituting “Romania,” for “Romania;”, and

(ii) by inserting after subparagraph (iii) the following—

“(iv) 1 July 2013 in respect of the Republic of Croatia;”,

and

(b) in subsection (7)—

(i) in paragraph (c), by substituting “Romania,” for “Romania, or”, and

(ii) by inserting after paragraph (c) the following—

“(ca) the date of the first use of the means of transport was before 1 July 2005 in the case of means of transport entering the State from the Republic of Croatia, or”.

¹OJ No. L 347, 11.12.2006, p. 1

²OJ No. L 141, 28.05.2013, p. 30



GIVEN under my Official Seal,
11 July 2013.

MICHAEL NOONAN,
Minister for Finance.

EXPLANATORY MEMORANDUM

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

These Regulations cater for the entry into force of Council Directive 2013/13/EU of 13 May 2013 (OJ No. L 141 of 28 May 2013).

Council Directive 2013/13/EU deals with the accession to the EU of the Republic of Croatia. These Regulations amend the application of transitional VAT measures to goods in transit between the Republic of Croatia and Ireland on 1 July 2013.

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