

## S.I. No. 345/1993 - European Communities (Value-Added Tax) Regulations, 1993.

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S.I. No. 345 of 1993.

EUROPEAN COMMUNITIES (VALUE-ADDED TAX) REGULATIONS, 1993.

WHEREAS the Sixth Council Directive of 17 May, 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (Council Directive No. 77/388/EEC)<sup>1</sup>, as last amended by Council Directive No. 92/111/EEC of 14 December, 1992<sup>2</sup>, establishes rules as to when value added tax becomes chargeable on supplies of goods, supplies of services and intra-Community acquisitions of goods;

AND WHEREAS paragraph 5 of Article 22 of Council Directive No. 77/388/EEC permits Member States to require of taxable persons an interim payment of value added tax;

AND WHEREAS, in its judgment of 20 October, 1993 in Case C-10/92 *Maurizio Balocchi v Ministero delle Finanze dello Stato*, the Court of Justice of the European Communities held that, while interim payments were permissible, they could not be used to require a taxable person to make payment where the value added tax had not become chargeable;

NOW, I, BERTIE AHERN, 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 further effect to Council Directive No. 77/388/EEC of 17 May, 1977, as last amended by Council Directive No. 92/111/EEC of 14 December, 1992, hereby make the following Regulations:

1. (1) These Regulations may be cited as the European Communities (Value-Added Tax) Regulations, 1993.

(2) These Regulations shall be construed together with the Value-Added Tax Acts 1972 to 1993.

2. In these Regulations—

<sup>1</sup>O.J. No. L145, 13 June 1977, p.1.

<sup>2</sup>O.J. No. L384, 30 December 1992, p.47.

"advance payment" means the advance payment referred to in section 19 (6) of the Principal Act;

"due date" means the due date referred to in section 19 (6) of the Principal Act;

"November liability" means—