



CCNC Intel /

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Oifig na gCoimisinéirí Ioncaim
Réigiún Bhaile Átha Cliath
Ceantar Cánacha Gnó Lár na
Cathrach / Thuaisceart na Cathrach
9/15 Sráid Uí Chonaill Uacht
Baile Átha Cliath 1
D01 YT32
Éire

www.revenue.ie

Office of the Revenue Commissioners
Dublin Region
City Centre / North City Business
Taxes District
9/15 Upper O'Connell Street
Dublin 1
D01 YT32
Ireland

Dear Sir/Madam,

I note that you are operating a business selling taxable goods at Comic Con, Dublin Convention Centre.

I wish to advise you that any business that is not established in the State but who makes supplies of taxable goods in the State is obliged to register for VAT, **regardless of turnover** and that VAT Return(s) are required to be submitted on foot of this trading.

Please refer to the Revenue website www.revenue.ie for further information.

As an accountable person, you are therefore advised that you should ensure that the business is properly registered, that under Section 76 of the VAT Consolidation Act 2010 all necessary returns are completed and submitted, and that all liabilities arising are paid.

All traders operating within the State are required by law to maintain proper books and records, to retain these records for a period of six years and to make them available for examination by Revenue officials when required.

You should also note that such Returns will be subject to verification by Revenue to ensure that the correct amount of VAT due has been paid.



In the absence of filing the relevant returns I will raise estimates of the tax due pursuant to Section 110 Value-Added Tax Consolidation Act 2010.

These estimates may only be appealed on the grounds that you are not an accountable person. Apart from such an appeal on such grounds, the estimates may only be displaced by filing the relevant returns and paying of the tax due together with interest and any costs.

These estimates may be referred for collection by the Sheriff who may demand payment, and where payment is not forthcoming, may seize goods.

In the absence of a valid appeal, made within 14 days of the date of notice of the estimate of tax due, and in the absence of the filing of the returns the estimates shall be come due and payable and as such available to the Collector-General for collection in the normal manner which may include enforcement.

Revenue has available to it a range of enforcement powers to effect recovery of a debt. The most frequently used enforcement options are Sheriff, Solicitor, Attachment and Liquidation.

I should also like to point out that under the Mutual Assistance provisions a debt in one Member State can be enforced in another Member State by the authorities of that State. I would also advise that under Mutual Assistance, the Revenue Commissioner may advise the appropriate Revenue authorities in the state where the trader is ordinarily resident, of their involvement in Comic Con and any other markets /fairs in this state at which they traded.

Yours faithfully,

Vincent Kavanagh

(for) District Inspector