

## When is VAT due?

Value-Added Tax (VAT) arises on the supply of goods and services.

Where you do not issue an invoice, VAT becomes due on:

- the date the supply was made
- or**
- the date you receive any payment in advance for the supply.

The rate of VAT is the rate in force on:

- the date of the supply
- or**
- the date a payment in advance is received.

Where you do issue an invoice, VAT becomes due at the earlier of:

- the date you issue the invoice
- or**
- if you have not issued the invoice, the date by which you should have issued that invoice.

The rate of VAT is the rate in force:

- when you issue the invoice
- or**
- when you should have issued that invoice.

Information in relation to when you have to pay VAT to Revenue is available. Please see the sections on [when VAT becomes payable](#) and [accounting for VAT on moneys received](#).

The following are exceptions to when VAT is due:

- VAT is normally due on [intra-Community acquisitions](#) on the date of issue of the invoice. However, VAT is due by the latest on the 15<sup>th</sup> day of the month following the month in which the goods arrive.
- VAT is due in respect of intra-Community acquisitions of new motor vehicles other than by persons entitled to deductibility. It is normally due at the time of payment of Vehicle Registration Tax (VRT). If no VRT is payable, then VAT is due not later than the 15th day of the month following the ICA.

- For continuous supplies of utilities (gas, electricity and telecommunications), VAT is due when the utility company issues bills to customers. This is provided that the utility company issues a bill at least once every three months. The rate to apply is the rate in force at the date the bill issues to the customer. This is the case even in the event of advance payments by those customers.
- VAT is due in respect of ICA's of new aircraft and boats, other than by persons entitled to deductibility. It is due within three days of arrival in the State. The VAT is payable to the relevant Collector of Customs and Excise.
- VAT is due in respect of goods imported from non-EU countries at the point of entry into the State.
- VAT is due on ICA's of excisable goods by reference to the time when the excise duty becomes payable. Note, special provisions exist for alcohol products.
- For goods imported under a duty suspension arrangement, VAT is payable when those goods leave the suspension arrangement.
- Persons who must account for VAT on received services under the reverse charge mechanism must do so by reference to the earlier of:
  - the date the invoice or document is issued
  - the date the payment is made

**or**

  - the 15th day of the month following the month in which the person receives the services.