From: [redacted]
Sent: Monday 11 December 2023 13:23
To: VAT Modernisation <vatmodernisation@revenue.ie>
Subject: [External] VAT Modernisation

To whom it may concern,

I write with regard to the request for feedback in relation to Revenue's modernisation of the VAT system in Ireland. Though not strictly a response to the questions posed in the documents mentioned, I would like to raise the issue of VAT registered artists (writers, musicians, actors etc) who have great difficulty under the current system.

It is my own personal experience and that of my colleagues that many freelance artists are faced with situations where they are required to charge VAT as part of their invoices to companies and individuals who are not VAT registered. These include many well established theatres and companies. This puts the artist in a situation whereby they may either have to decide not to work with the organisation (thereby losing out on employment) or pay the VAT themselves from their fee, without being able to recoup it during VAT submissions. Both eventualities, of course, are very frustrating.

In numerous correspondences with Revenue over the years, I have not received a decisive resolution to the problem outlined or any indication of a plan to rectify it in the future. I hope that as part of this modernisation of the VAT system that the above predicament (which is very common right across workers in the Arts) can be addressed and a satisfactory solution reached.

Many thanks,

[redacted]