

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

Interpretation of Part 3

^{F1}A13.

Textual Amendments

F1 Reg. A13 omitted (1.1.2013) by virtue of [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012 \(S.I. 2012/2951\)](#), regs. 1, **2(2)**

Obligation to provide a VAT invoice

13. —

- [^{F2}(1) Save as otherwise provided in these Regulations, where a registered person (P)—
- (a) makes a taxable supply in the United Kingdom to a taxable person, or
 - (b) makes a supply of goods to a person in a member State for the purpose of any business activity carried out by that person and P is identified for the purposes of VAT in Northern Ireland; or
 - (c) receives a payment on account in respect of a supply of goods that P has made or intends to make from a person in a member State and P is identified for the purposes of VAT in Northern Ireland,

P must, unless paragraph (1ZA) applies, provide such persons as are mentioned above with a VAT invoice.]

[^{F3}(1ZA) This paragraph applies where P, in relation to the description of supply mentioned in paragraph (1), is entitled to issue and issues a VAT invoice pursuant to section 18C(1)(d) of the Act and regulation 145D(1) in relation to the supply by P of specified services performed on or in relation to goods while those goods are subject to a fiscal or other warehousing regime, or to a Northern Ireland fiscal or other Northern Ireland warehousing regime.]

[^{F4}(1A) Paragraph (1)(b) above shall not apply where the supply is an exempt supply which is made to a person in a member State which does not require an invoice to be issued for the supply.]

[^{F5}(1B) Paragraph (1)(b) shall not apply in the case of a supply which falls within Group 2 or Group 5 of Schedule 9 to the Act.]

[^{F6}(1C) Save as otherwise provided in these Regulations, where a registered person makes a taxable supply of goods to a person who is not a taxable person, if—

- (a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section 5A of the Act, or
- (b) the place of supply of those goods is determined by section 7(5B) of the Act,

the registered person must provide the other person with a VAT invoice.]

(2) The particulars of the VAT chargeable on a supply of goods described in paragraph 7 of Schedule 4 to the Act shall be provided, on a sale by auction, by the auctioneer, and, where the sale is otherwise than by auction, by the person selling the goods, on a document containing the particulars prescribed in regulation 14(1); and such a document issued to the buyer shall be treated for the purposes of paragraph (1)(a) above as a VAT invoice provided by the person by whom the goods are deemed to be supplied in accordance with the said paragraph 7.

[^{F7}(3) Where a registered person provides a document to himself (“a self-billed invoice”) that purports to be a VAT invoice in respect of a supply of goods or services to him by another registered person, that document shall be treated as the VAT invoice required to be provided by the supplier under paragraph (1)(a) if it complies with the conditions set out in paragraph (3A) and with any further conditions that may be contained in a notice published by the Commissioners or may be imposed in a particular case.]

[^{F8}(3A) The following conditions must be complied with if a self-billed invoice is to be treated as a VAT invoice—

- (a) it must have been provided pursuant to a prior agreement (“a self-billing agreement”) entered into between the supplier of the goods or services to which it relates and the recipient of the goods or services (“the customer”) and which satisfies the requirements in paragraph (3B);
- (b) it must contain the particulars required under regulation 14(1) or (2);
- (c) it must relate to a supply or supplies made by a supplier who is a taxable person.

(3B) A self-billing agreement must—

- (a) authorise the customer to produce self-billed invoices in respect of supplies made by the supplier for a specified period ^{F9}...
- (b) specify that the supplier will not issue VAT invoices in respect of supplies covered by the agreement;
- (c) specify that the supplier will accept each self-billed invoice created by the customer in respect of supplies made to him by the supplier;
- (d) specify that the supplier will notify the customer if he ceases to be a taxable person or if he changes his registration number.

(3C) Without prejudice to any term of a self-billing agreement, it shall be treated as having expired when—

- (a) the business of the supplier is transferred as a going concern;
- (b) the business of the customer is transferred as a going concern;
- (c) the supplier ceases to be registered for VAT.

(3D) In addition to the matters set out in paragraph (3B)—

- (a) conditions that must be complied with may be set out in a notice published by the Commissioners;
- (b) the Commissioners may impose further conditions in particular cases.

[^{F10}(3E) Where a customer (C) in a member State provides a document to C in respect of a supply of goods to C by a registered person who is identified for the purposes of VAT in Northern Ireland,

that document is to be treated as the VAT invoice required to be provided by the supplier under paragraph (1)(b) or (c) if it complies with the conditions set out in paragraph (3A).]

(3F) For the purposes of the following, a self-billed invoice will not be treated as issued by the supplier (however the supplier may be described in the provision concerned)—

- (a) regulation 84(2)(b)(ii);
- (b) regulation 85(1)(b);
- (c) regulation 85(2);
- (d) regulation 86(1);
- (e) regulation 86(2)(b);
- (f) regulation 86(3);
- (g) regulation 88(1)(b);
- (h) regulation 89(b)(ii);
- (i) regulation 90(1)(b);
- (j) regulation 90(2);
- (k) regulation 91;
- (l) regulation 92(b);
- (m) regulation 93(1)(b);
- (n) regulation 94B(6)(a).]

(4) Where the person who makes a supply to which regulation 93 relates gives an authenticated receipt containing the particulars required under regulation 14(1) to be specified in a VAT invoice in respect of that supply, that document shall be treated as the VAT invoice required to be provided under paragraph (1)(a) above on condition that no VAT invoice or similar document which was intended to be or could be construed as being a VAT invoice for the supply to which the receipt relates is issued.

(5) [^{F11}With the exception of the supplies referred to in paragraph (6),] the documents specified in paragraphs (1), (2), (3) and (4) above shall be provided within 30 days of the time when the supply is treated as taking place under section 6 of the Act, or within such longer period as the Commissioners may allow in general or special directions.

[^{F12}(6) The documents specified in paragraphs (1), (2), (3) and (4) shall—

- (a) in the case of a supply of goods falling within [^{F13}paragraph 28(1) of Schedule 9ZB to] the Act, be provided by the 15th day of the month following that in which the removal in question takes place; and
- (b) in the case of a supply of services falling within regulation 82, be provided by the 15th day of—
 - (i) the month following the month in which the services are treated as being performed under regulation 82(2),
 - (ii) the month following the month during which the services are treated as separately and successively made as a result of payments being made under regulation 82(4), or
 - (iii) the January following the 31st December on which the services are treated as being supplied under regulation 82(6).

(7) Both the supplier and the customer shall ensure the authenticity of the origin, the integrity of the content and the legibility of an invoice for such time as the invoice is required to be preserved.

(8) In this regulation—

- (a) “authenticity of the origin” of an invoice means the assurance of either the identity of the supplier of the underlying goods or services or the issuer of that invoice;

- (b) “integrity of the content” of an invoice means that the content required by regulation 14 has not been altered.]

Textual Amendments

- F2** Reg. 13(1) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **34(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** Reg. 13(1ZA) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **34(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F4** Reg. 13(1A) inserted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **6(b)**
- F5** Reg. 13(1B) inserted (1.1.2013) by The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(a)**
- F6** Reg. 13(1C) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 20** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**
- F7** Reg. 13(3) substituted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **4(a)**
- F8** Reg. 13(3A)-(3F) inserted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **4(b)**
- F9** Words in reg. 13(3B)(a) omitted (1.1.2013) by virtue of The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(b)**
- F10** Reg. 13(3E) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **34(c)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F11** Words in reg. 13(5) inserted (1.1.2013) by The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(c)**
- F12** Reg. 13(6)-(8) inserted (1.1.2013) by The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(d)**
- F13** Words in reg. 13(6)(a) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **19**

Modifications etc. (not altering text)

- C1** Reg. 13 modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, Sch. 9ZC para. 5A(2) (as inserted by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 8(6)**; S.I. 2021/770, reg. 3)
- C2** Reg. 13(7)(8) applied (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, **17** (with reg. 15); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I1** Reg. 13 in force at 20.10.1995, see **reg. 1**

[^{F14}Electronic invoicing

13A.—(1) This regulation applies where a document is provided by a registered person [^{F15}in any electronic format] that purports to be a VAT invoice in respect of a supply of [^{F16}services or relevant goods].

[^{F17}(2) The document is not to be treated as the VAT invoice required to be provided by the supplier under regulation 13(1) unless the use of the electronic invoice is accepted by the customer.

(3) When the document is a self-billed invoice that purports to be a VAT invoice, paragraph (2) applies as if the reference to the supplier is to the customer and the reference to the customer is to the supplier.

(4) In this regulation “electronic invoice” means an invoice that contains the particulars required by regulation 14 and which has been issued and received in any electronic format.]

[
^{F18}(5) In this regulation, “relevant goods” means all goods other than goods—

- (a) the supply of which is deemed to be a supply by an operator of an online marketplace by virtue of section 5A of the Act, or
- (b) the place of supply of which is determined by section 7(5B) of the Act.]]

Textual Amendments

- F14** Reg. 13A inserted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003](#) (S.I. 2003/3220), regs. 1(1)(b), **5**
- F15** Words in reg. 13A(1) substituted (1.1.2013) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012](#) (S.I. 2012/2951), regs. 1, **2(4)(a)**
- F16** Words in reg. 13A(1) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020](#) (c. 26), s. 11(1)(e), **Sch. 3 para. 21(2)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**
- F17** Reg. 13A(2)-(4) substituted (1.1.2013) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012](#) (S.I. 2012/2951), regs. 1, **2(4)(b)**
- F18** Reg. 13A(5) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020](#) (c. 26), s. 11(1)(e), **Sch. 3 para. 21(3)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

Modifications etc. (not altering text)

- C3** Reg. 13A applied (31.12.2020) by [The Value Added Tax \(Northern Ireland\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1546), regs. 1, **17** (with reg. 15); S.I. 2020/1641, reg. 2, Sch.
- C4** Reg. 13A(5) modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, Sch. 9ZC para. 5A(3) (as inserted by [Finance Act 2021](#) (c. 26), s. 95(6)(a), **Sch. 18 para. 8(6)**; S.I. 2021/770, reg. 3)

[^{F19}**13B.** Where a VAT invoice or part of a VAT invoice is in a language other than English the Commissioners may, by notice in writing, require that an English translation of the invoice is provided to them by a person who has received such an invoice in the United Kingdom within 30 days of the date of the notice.]

Textual Amendments

- F19** Reg. 13B inserted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003](#) (S.I. 2003/3220), regs. 1(1)(b), **6**

Modifications etc. (not altering text)

- C5** Reg. 13B applied (31.12.2020) by [The Value Added Tax \(Northern Ireland\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1546), regs. 1, **17** (with reg. 15); S.I. 2020/1641, reg. 2, Sch.

Contents of VAT invoice

14. —

(1) Subject to paragraph (2) below and regulation 16^{F20} ... [^{F21}and save as the Commissioners may otherwise allow,] a registered person providing a VAT invoice in accordance with regulation 13 shall state thereon the following particulars—

- ^{F22}(a) a sequential number based on one or more series which uniquely identifies the document],
- (b) the time of the supply,
- (c) the date of the issue of the document,
- (d) the name, address and registration number of the supplier,
- (e) the name and address of the person to whom the goods or services are supplied,
- ^{F23}(f)
- (g) a description sufficient to identify the goods or services supplied,
- (h) for each description, the quantity of the goods or the extent of the services, and the rate of VAT and the amount payable, excluding VAT, expressed in [^{F24}any currency],
- (i) the gross total amount payable, excluding VAT, expressed in [^{F25}any currency],
- (j) the rate of any cash discount offered,
- ^{F26}(k)
- (l) the total amount of VAT chargeable, expressed in sterling.
- ^{F27}(m) the unit price.]
- ^{F28}(n) where a margin scheme is applied under section 50A or section 53 of the Act, [^{F29}the reference “margin scheme: works of art”, “margin scheme: antiques or collectors’ items”, “margin scheme: second-hand goods”, or “margin scheme: tour operators” as appropriate],
- (o) where a VAT invoice relates in whole or part to a supply where the person supplied is liable to pay the tax, [^{F30}the reference “reverse charge”].]
- ^{F31}(p) where a VAT invoice relates in whole or in part to a supply falling within Item 1 of Group 22 of Schedule 8 to the Act (free zones), the reference “free zone”.]

^{F32}(2) Save as the Commissioners may otherwise allow, where a registered person [^{F33}who is identified for the purposes of VAT in Northern Ireland] provides a person in another member State with a VAT invoice or any document that refers to a VAT invoice and is intended to amend it, he must ensure that it states thereon the following particulars—]

- (a) the information specified in sub-paragraphs [^{F34}(a) to (e), (g), [^{F35}(j), (m), (n) and (o)]] of paragraph (1) above,
- (b) the letters “[^{F36}XI]” as a prefix to his registration number,
- (c) the registration number, if any, of the recipient of the supply of goods ^{F37}... and which registration number, if any, shall contain the alphabetical code of the [^{F38}relevant territory] in which that recipient is registered,
- (d) the gross amount payable, excluding VAT,
- (e) where the supply is of a new means of transport (as defined in [^{F39}paragraph 83 of Schedule 9ZA to] the Act) a description sufficient to identify it as such,
- (f) for each description, the quantity of the goods ^{F40}..., and where a positive rate of VAT is chargeable, the rate of VAT and the amount payable, excluding VAT, expressed in sterling, ^{F41}...
- (g) where the supply of goods is a taxable supply, the information as specified in [^{F42}sub-paragraph (l)] of paragraph (1) above [^{F43}, and

(h) where the supply is an exempt or zero-rated supply, a relevant reference or any indication that the supply is exempt or zero-rated as appropriate.]

(3) Where a taxable supply takes place as described in section 6(2)(c) or section 6(5) of the Act, any consignment or delivery note or similar document or any copy thereof issued by the supplier before the time of supply shall not, notwithstanding that it may contain all the particulars set out in paragraph (1) above, be treated as a VAT invoice provided it is endorsed “This is not a VAT invoice”.

(4) Where a registered person provides an invoice containing the particulars specified in paragraphs (1) and (3) above, and specifies thereon any goods or services which are the subject of an exempt or zero-rated supply, he shall distinguish on the invoice between the goods or services which are the subject of an exempt, zero-rated or other supply and state separately the gross total amount payable in respect of each supply and rate.

^{F44}(5)

[^{F45}(6) Where a registered person provides a VAT invoice relating in whole or in part to a supply of the letting on hire of a motor car other than for self-drive hire, he shall state on the invoice whether that motor car is a qualifying vehicle under article 7(2A) of the Value Added Tax (Input Tax) Order 1992.]

[^{F46}(7) Where a registered person provides documents in batches to the same recipient [^{F47} in any electronic format] that purport to be VAT invoices in respect of supplies of goods or services made to, or received by, him, as an exception to the requirements in regulation 14(1) and 14(2), details common to each such document need only be stated once for each batch file.]

[^{F48}(8) In this regulation, a “relevant reference” is—

- (a) a reference to the appropriate provision of Council Directive [2006/112/EC](#), or
- (b) a reference to the corresponding provision of the Act.]

Textual Amendments

- F20** Comma in reg. 14(1) omitted (28.4.1996) by virtue of [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), **7(1)**
- F21** Words in reg. 14(1) inserted (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), **7(1)**
- F22** Words in reg. 14(1)(a) substituted (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **7(a)**
- F23** Reg. 14(1)(f) omitted (1.1.2004) by virtue of [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(a)**
- F24** Words in reg. 14(1)(h) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(b)**
- F25** Words in reg. 14(1)(i) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(c)**
- F26** Reg. 14(1)(k) omitted (1.1.2004) by virtue of [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(a)**
- F27** Reg. 14(1)(m) added (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(d)**
- F28** Reg. 14(1)(n)(o) inserted (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **7(b)**
- F29** Words in reg. 14(1)(n) substituted (1.1.2013) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012 \(S.I. 2012/2951\)](#), regs. 1, **2(5)(a)**
- F30** Words in reg. 14(1)(o) substituted (1.1.2013) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012 \(S.I. 2012/2951\)](#), regs. 1, **2(5)(b)**

- F31** Reg. 14(1)(p) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **9**
- F32** Words in reg. 14(2) substituted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **8(a)**
- F33** Words in reg. 14(2) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **35(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F34** Words in reg. 14(2)(a) substituted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **8(b)**
- F35** Words in reg. 14(2)(a) substituted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(c)**
- F36** Word in reg. 14(2)(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **35(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F37** Words in reg. 14(2)(c) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **35(c)(i)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F38** Words in reg. 14(2)(c) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **35(c)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F39** Words in reg. 14(2)(e) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **20**
- F40** Words in reg. 14(2)(f) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **35(d)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F41** Word in reg. 14(2)(f) omitted (1.10.2007) by virtue of The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(d)**
- F42** Words in reg. 14(2)(g) substituted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **8(c)**
- F43** Reg. 14(2)(h) and word inserted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(e)**
- F44** Reg. 14(5) omitted (1.10.2007) by virtue of The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(f)**
- F45** Reg. 14(6) inserted (1.1.1996) by The Value Added Tax (Amendment) Regulations 1995 (S.I. 1995/3147), regs. 1, **3**
- F46** Reg. 14(7) inserted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **9**
- F47** Words in reg. 14(7) substituted (1.1.2013) by The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(5)(c)**
- F48** Reg. 14(8) inserted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(g)**

Commencement Information

- I2** Reg. 14 in force at 20.10.1995, see **reg. 1**

Change of rate, credit notes

15.—^[F49](1) Where there is a change in the rate of VAT in force under section 2 ^[F50]or 29A] of the Act or in the descriptions of exempt ^[F51], zero-rated or reduced-rate] supplies, and a VAT invoice which relates to a ^[F52]relevant] supply in respect of which an election is made under section 88 of the Act was issued before the election was made, the person making the supply shall, within ^[F53]45 days] after any such change ^[F54]or within such longer period as the Commissioners may allow in general

or special], provide the person to whom the supply was made with a credit note headed “Credit note—change of VAT rate” and containing the following particulars—

- (a) the identifying number and date of issue of the credit note,
- (b) the name, address and registration number of the supplier,
- (c) the name and address of the person to whom the supply is made,
- (d) the identifying number and date of issue of the VAT invoice,
- (e) a description sufficient to identify the goods or services supplied, and
- (f) the amount being credited in respect of VAT.

[^{F55}(2) In this regulation, “relevant supply” means a supply of goods or services other than a supply of goods to a person who is not a taxable person.]

Textual Amendments

- F49** Reg. 15 renumbered as reg. 15(1) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 22(2)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**
- F50** Words in reg. 15 inserted (1.7.2003) by The Value Added Tax (Amendment) (No. 4) Regulations 2003 (S.I. 2003/1485), regs. 1(1), **3(a)**
- F51** Words in reg. 15 substituted (1.7.2003) by The Value Added Tax (Amendment) (No. 4) Regulations 2003 (S.I. 2003/1485), regs. 1(1), **3(b)**
- F52** Word in reg. 15(1) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 22(3)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**
- F53** Words in reg. 15 substituted (1.12.2008) by The Value Added Tax (Amendment) (No 2) Regulations 2008 (S.I. 2008/3021), regs. 1, **3(a)**
- F54** Words in reg. 15 inserted (1.12.2008) by The Value Added Tax (Amendment) (No 2) Regulations 2008 (S.I. 2008/3021), regs. 1, **3(b)**
- F55** Reg. 15(2) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 22(4)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

Commencement Information

- I3** Reg. 15 in force at 20.10.1995, see **reg. 1**

[^{F56}Change of rate, supplementary charge invoices

15A. Where a supplementary charge is due under Schedule 3 to the Finance Act 2009 [^{F57}or Schedule 2 to the Finance (No. 2) Act 2010] in respect of a supply and a VAT invoice has been issued in relation to that supply which invoice does not include the supplementary charge, the person making the supply shall, within 45 days after the date when the supplementary charge becomes due, provide the person to whom the supply is made with an invoice headed “Supplementary charge invoice” and containing the following particulars—

- (a) the identifying number and date of issue of the supplementary charge invoice,
- (b) the amount of the supplementary charge to VAT,
- (c) the name, address and registration number of the supplier,
- (d) the name and address of the person to whom the supply is made, and
- (e) the identifying number and date of issue of the VAT invoice.]

Textual Amendments

- F56** Reg. 15A inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, 3 (with reg. 18)
- F57** Words in reg. 15A inserted (4.1.2011) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2010 \(S.I. 2010/2940\)](#), regs. 1, 3

[^{F58}Change of liability: anti-forestalling invoices

15B.—(1) Where—

- (a) an anti-forestalling charge is due under Schedule 27 to the Finance Act 2012 in relation to any supply,
- (b) the person making the supply (“the supplier”) would have been required to provide the person to whom the supply is made (“the recipient”) with a VAT invoice under regulation 13 in respect of the supply at the time it was made had the supply been subject to the standard rate of VAT at that time, and
- (c) where the supply has been included in a VAT invoice, the supplier has not included the anti-forestalling charge in that VAT invoice,

the supplier shall, within 45 days after the date when the anti-forestalling charge becomes due, provide the recipient with an invoice headed “Anti-forestalling charge invoice” and containing the particulars specified in paragraph (2) or (3) as appropriate.

(2) Where the supply has not been included in a VAT invoice, the particulars are the particulars required in regulation 14.

(3) Where the supply has been included in a VAT invoice which does not include the anti-forestalling charge, the particulars are—

- (a) the identifying number and date of issue of the anti-forestalling charge invoice,
- (b) the amount of the anti-forestalling charge to VAT,
- (c) the name, address and registration number of the supplier,
- (d) the name and address of the recipient, and
- (e) the identifying number and date of issue of the VAT invoice in which the supply was previously included.]

Textual Amendments

- F58** Reg. 15B inserted (1.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), regs. 2(1), 9

[^{F59}Changes in consideration: debit notes and credit notes

15C.—(1) This regulation applies to increases and decreases in consideration as described in regulation 24A [^{F60}, subject to paragraph (1A)].

[^{F61}(1A) This regulation does not apply in relation to a case where the original supply was a supply of goods to a person who was not a taxable person.]

(2) Where there is an increase in consideration, the supplier must, no later than the end of the period of 14 days beginning with the day on which the increase occurs, provide to the recipient of the supply a debit note as specified in paragraph (3).

(3) For the purposes of this regulation, a “debit note” is a document which includes the following particulars—

- (a) the identifying number of the document,
- (b) the date of issue of the document,
- (c) the name, address and registration number of the supplier,
- (d) the name and address of the recipient of the supply,
- (e) the identifying number and date of issue of the VAT invoice or invoices relating to the supply for which there is an increase in consideration,
- (f) a description sufficient to identify the goods or services supplied,
- (g) the amount of the increase in consideration excluding VAT,
- (h) the rate and the amount (expressed in sterling) of the VAT chargeable in respect of the increase in consideration.

(4) The requirement in paragraph (2) to provide a debit note does not apply in cases where, in relation to the increase in consideration, a document having the same purpose as a debit note has been provided by the supplier to the recipient of the supply before 1st September 2019.

(5) Where there is a decrease in consideration, the supplier must, no later than the end of the period of 14 days beginning with the day on which the decrease occurs, provide to the recipient of the supply a credit note as specified in paragraph (6).

(6) For the purposes of this regulation, a “credit note” is a document which includes the following particulars—

- (a) the identifying number of the document,
- (b) the date of issue of the document,
- (c) the name, address and registration number of the supplier,
- (d) the name and address of the recipient of the supply,
- (e) the identifying number and date of issue of the VAT invoice or invoices relating to the supply for which there is a decrease in consideration,
- (f) a description sufficient to identify the goods or services supplied,
- (g) the amount of the decrease in consideration excluding VAT,
- (h) the rate and the amount (expressed in sterling) of the VAT credited in respect of the decrease in consideration.

(7) The requirement in paragraph (5) to provide a credit note does not apply in cases where, in relation to the decrease in consideration, a document having the same purpose as a credit note has been provided by the supplier to the recipient of the supply before 1st September 2019.

(8) In cases where a supplier was not required by these regulations to provide a VAT invoice in relation to the original supply, the requirement in paragraph (2) to provide a debit note and the requirement in paragraph (5) to provide a credit note do not apply unless the recipient of the supply is a taxable person and requests a debit note or a credit note (as the case may be) from the supplier.

(9) Where a request described in paragraph (8) has been made—

- (a) the period specified in paragraph (2) or (5) (as the case may be) begins with the day on which the request is made; and
- (b) paragraph (3)(e) or (6)(e) (as the case may be) does not apply.

- (10) In relation to any increase or decrease in consideration for supplies to which regulation 16A applies, paragraph (3)(a), (d) and (e) or (6)(a), (d) and (e) (as the case may be) does not apply.
- (11) Where there is a decrease in consideration to which regulation 38ZA applies—
- (a) paragraphs (5) to (10) do not apply; and
 - (b) if the final consumer requests an accounting document in relation to the decrease in consideration, the first supplier must, no later than the end of the period of 14 days beginning with the day on which the request is made, provide to the final consumer a document which includes the following particulars—
 - (i) the date of issue of the document,
 - (ii) the name, address and registration number of the person issuing the document,
 - (iii) a description sufficient to identify the goods supplied,
 - (iv) the amount of the decrease in consideration excluding VAT,
 - (v) the rate and the amount (expressed in sterling) of the VAT credited in respect of the decrease in consideration.
- (12) Where the recipient of the supply or, in cases where it is applicable, the final consumer agrees, the documents described in paragraphs (3), (6) and (11)(b) may be provided in electronic format.
- (13) For the purposes of this regulation—
- (a) an increase or decrease in consideration occurs at the time specified in regulation 24B; and
 - (b) “final consumer” and “first supplier” have the meanings given by regulation 38ZA(2).
- (14) The Commissioners may, in such cases as they think fit, dispense with or relax the requirements in this regulation in such manner as they think fit.]

Textual Amendments

- F59** Reg. 15C inserted (1.9.2019) by The Value Added Tax (Amendment) Regulations 2019 (S.I. 2019/1048), regs. 1, 4 (with reg. 2)
- F60** Words in reg. 15C(1) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 23(2)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**
- F61** Reg. 15C(1A) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 23(3)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

Retailers' invoices

16. —

(1) Subject to paragraph (2) below, a registered person who is a retailer shall not be required to provide a VAT invoice, except that he shall provide such an invoice at the request of a customer who is a taxable person in respect of any supply to him; but, in that event, if, but only if, the consideration for the supply does not exceed [^{F62}£250] and [^{F63} , where the retailer is identified for the purposes of VAT in Northern Ireland,] the supply is other than to a person in another member State, the VAT invoice need contain only the following particulars—

- (a) the name, address and registration number of the retailer,
- (b) the time of the supply,
- (c) a description sufficient to identify the goods or services supplied,

- (d) the total amount payable including VAT, and
 - (e) for each rate of VAT chargeable, the gross amount payable including VAT, and the VAT rate applicable.
- (2) Where a registered person provides an invoice in accordance with this regulation, the invoice shall not contain any reference to any exempt supply.

Textual Amendments

- F62** Sum in reg. 16(1) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **10**
- F63** Words in reg. 16(1) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **36** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I4** Reg. 16 in force at 20.10.1995, see [reg. 1](#)

[^{F64}Simplified invoices

16A. In any case where the consideration for a supply does not exceed £250 and [^{F65}, where the registered person is identified for the purposes of VAT in Northern Ireland,] the supply is other than to a person in another member State, the VAT invoice that a registered person is required to provide need contain only the following particulars—

- (a) the name, address and registration number of the supplier;
- (b) the time of the supply;
- (c) a description sufficient to identify the goods or services supplied;
- (d) the total amount payable including VAT; and
- (e) for each rate of VAT chargeable, the gross amount payable including VAT, and the VAT rate applicable.]

Textual Amendments

- F64** [Reg. 16A](#) inserted (1.1.2013) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012 \(S.I. 2012/2951\)](#), regs. 1, **2(6)**
- F65** Words in [reg. 16A](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **37** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

[^{F66}Retailers' and simplified invoices: exceptions

16B Regulations 16 and 16A do not apply in relation to a supply of goods if—

- (a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section 5A of the Act, or
- (b) the place of supply of those goods is determined by section 7(5B) of the Act.]

Textual Amendments

F66 Reg. 16B inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 24** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

Modifications etc. (not altering text)

C6 Reg. 16B modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, Sch. 9ZC para. 5A(4) (as inserted by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 8(6)**; S.I. 2021/770, **reg. 3**)

[^{F67}Paragraph 6(9) of Schedule 9ZA] supplies to persons belonging in other member States

17. —

(1) Where a registered person makes a supply such as is mentioned in [^{F68}paragraph 6(9) of Schedule 9ZA to] the Act he shall provide the person supplied with an invoice in respect of that supply.

[^{F69}(2) An invoice provided under this regulation shall comply with the requirements of regulations 13 and 14.]

Textual Amendments

F67 Words in reg. 17 heading substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **21(a)**

F68 Words in reg. 17(1) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **21(b)**

F69 Reg. 17(2) substituted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **8**

Commencement Information

I5 Reg. 17 in force at 20.10.1995, see **reg. 1**

[^{F70}Paragraph 6(2) of Schedule 9ZA] supplies by intermediate suppliers

18. —

(1) On each occasion that an intermediate supplier makes or intends to make a supply to which he wishes [^{F71}paragraph 6(2) of Schedule 9ZA to] the Act to apply he shall, subject to paragraph (3) below, provide the customer with an invoice.

(2) An invoice provided under this regulation by an intermediate supplier shall—

- (a) comply with the provisions of the law corresponding, in relation to the member State which provided the intermediate supplier with the identification number for VAT purposes used or to be used by him for the purpose of the supply to him by the original supplier of the goods which were subsequently removed to the United Kingdom, to regulation 17,
- (b) be provided no later than 15 days after the time that the supply of the goods would, but for [^{F72}paragraph 6(2) of Schedule 9ZA to] the Act, have been treated as having taken place by or under section 6 of the Act,

(c) cover no less than the extent of the supply which would, but for [^{F72}paragraph 6(2) of Schedule 9ZA to] the Act, have been treated as having taken place by or under section 6 of the Act at the time that such an invoice is provided, ^{F73} ...

^{F73}(d)

(3) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above, and he has already provided the customer with an invoice that complies with the requirements of subparagraphs (a), (c) and (d) of paragraph (2) above, he shall not be required to provide the customer with a further invoice in relation to that supply.

(4) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above and he provides the customer with an invoice such as is described in paragraphs (2) and (3) above, that invoice shall be treated as if it were an invoice for the purpose of regulation 83.

(5) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above and he provides the customer with an invoice that complies only with the requirements of paragraph (2)(a) above, that invoice shall, for the purposes of this regulation only, be treated as if it were a VAT invoice.

Textual Amendments

- F70** Words in [reg. 18](#) heading substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 22\(a\)](#)
- F71** Words in [reg. 18\(1\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 22\(b\)](#)
- F72** Words in [reg. 18\(2\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 22\(b\)](#)
- F73** [Reg. 18\(2\)\(d\)](#) and word revoked (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), [regs. 1\(2\)\(c\), 9](#)

Commencement Information

- I6** [Reg. 18](#) in force at 20.10.1995, see [reg. 1](#)

[^{F74}Paragraph 6(3) of Schedule 9ZA] supplies by persons belonging in other member States

19. —

(1) On each occasion that a person belonging in another member State makes or intends to make a supply to which he wishes [^{F75}paragraph 6(3) of Schedule 9ZA to] the Act to apply he shall, subject to paragraph (3) below, provide the registered person with an invoice.

(2) An invoice provided under this regulation by a person belonging in another member State shall—

- (a) comply with the provisions of the law of the member State in which he belongs corresponding in relation to that member State to the provisions of regulation 14,
- (b) be provided no later than 15 days after the time that the supply of the goods would, but for [^{F76}paragraph 6(3) of Schedule 9ZA to] the Act, have been treated as having taken place by or under section 6 of the Act,
- (c) cover no less than the extent of the supply which would, but for [^{F76}paragraph 6(3) of Schedule 9ZA to] the Act, have been treated as having taken place by or under section 6 of the Act at the time that such an invoice is provided, ^{F77} ...

^{F77}(d)

(3) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above, and he has already provided the registered person with an invoice that complies with the requirements of sub-paragraphs (a), (c) and (d) of paragraph (2) above, he shall not be required to provide the registered person with a further invoice in relation to that supply.

(4) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above and he provides the registered person with an invoice such as is described in paragraphs (2) and (3) above, that invoice shall be treated as if it were an invoice for the purpose of regulation 83.

(5) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above, and he provides the registered person with an invoice that complies only with the requirements of paragraph (2)(a) above, that invoice shall, for the purposes of this regulation only, be treated as if it were a VAT invoice.

Textual Amendments

- F74** Words in [reg. 19](#) heading substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **23(a)**
- F75** Words in [reg. 19\(1\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **23(b)**
- F76** Words in [reg. 19\(2\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **23(b)**
- F77** [Reg. 19\(2\)\(d\)](#) and word revoked (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **10**

Commencement Information

- I7** [Reg. 19](#) in force at 20.10.1995, see [reg. 1](#)

General

20. Regulations 13, 14, 15, 16, 17, 18 and 19 shall not apply to the following supplies made in the United Kingdom—

- (a) any zero-rated supply other than a supply for the purposes of an acquisition in another member State,
- (b) any supply to which an order made under section 25(7) of the Act applies,
- (c) any supply on which VAT is charged although it is not made for consideration, or
- (d) any supply to which an order made under section 32 of the Act applies.

Commencement Information

- I8** [Reg. 20](#) in force at 20.10.1995, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART III.