
STATUTORY INSTRUMENTS

2003 No. 3220

The Value Added Tax (Amendment) (No. 6) Regulations 2003

PART 2

INVOICING

5. After regulation 13 insert—

“Electronic invoicing

13A.—(1) This regulation applies where a document is provided by a registered person by electronic transmission that purports to be a VAT invoice in respect of a supply of goods or services.

(2) The document is not to be treated as the VAT invoice required to be provided by the supplier under regulation 13(1) unless—

(a) both the supplier and the customer are able to guarantee the authenticity of the origin and integrity of the contents by one of the following means—

(i) an advanced electronic signature;

(ii) EDI;

(iii) where the document relates to supplies of goods or services made in the United Kingdom, such other electronic means as may be approved by the Commissioners in any particular case;

(b) the supplier has complied with any conditions imposed by the Commissioners.

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

(4) Where an invoice has been provided or received that meets the conditions in paragraph (2) the supplier and the customer must preserve the means adopted for guaranteeing the authenticity of the origin and integrity of the contents under paragraph 2(a) for such time as the invoice is preserved.”.