
STATUTORY INSTRUMENTS

2012 No. 2951

The Value Added Tax (Amendment) (No. 3) Regulations 2012

Amendment of the Value Added Tax Regulations 1995

- 2.—(1) The Value Added Tax Regulations 1995(1) are amended as follows.
- (2) Omit regulation A13 (VAT invoices and other invoicing requirements: interpretation).
- (3) In regulation 13 (obligation to provide a VAT invoice)—
- (a) after paragraph (1A) insert—
- “(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.”;
- (b) in paragraph (3B)(a) omit “which shall end not later than either” to the end;
- (c) at the beginning of paragraph (5) insert “With the exception of the supplies referred to in paragraph (6).”; and
- (d) after paragraph (5) insert—
- “(6) The documents specified in paragraphs (1), (2), (3) and (4) shall—
- (a) in the case of a supply of goods falling within section 6(7) of 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.”.
- (4) In regulation 13A (electronic invoicing)—

- (a) in paragraph (1) for “by electronic transmission” substitute “in any electronic format”; and
- (b) for paragraphs (2) to (4) substitute—
 - “(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.”
- (5) In regulation 14 (contents of VAT invoice)—
 - (a) in paragraph (1)(n), for “a relevant reference” to the end substitute “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”;
 - (b) in paragraph (1)(o), for “a relevant reference” to the end substitute “the reference “reverse charge””; and
 - (c) in paragraph (7), for “by electronic transmission” substitute “in any electronic format”.
- (6) After regulation 16 (retailers’ invoices), insert—

“Simplified invoices

- 16A.** In any case where the consideration for a supply does not exceed £250 and 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.”.
- (7) Omit regulation 86(5) (supplies of water, gas etc).
 - (8) Omit regulation 87 (acquisitions of water, gas etc).