
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

Obligation to provide a VAT invoice

13. —

- (1) Save as otherwise provided in these Regulations, where a registered person—
- (a) makes a taxable supply in the United Kingdom to a taxable person, or
 - (b) makes a supply of goods or services other than an exempt supply to a person in another member State, or
 - (c) receives a payment on account in respect of a supply he has made or intends to make from a person in another member State,

he shall provide such persons as are mentioned above 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.

(3) Where a registered person provides a document to himself which purports to be a VAT invoice in respect of a supply of goods or services to him by another taxable person registered in the United Kingdom, that document may, with the approval of the Commissioners, be treated as the VAT invoice required to be provided by the supplier under paragraph (1)(a) above.

(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) 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.

Contents of VAT invoice

14. —

(1) Subject to paragraph (2) below and regulation 16, a registered person providing a VAT invoice in accordance with regulation 13 shall state thereon the following particulars—

- (a) an identifying number,

- (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,
 - (f) the type of supply by reference to the following categories—
 - (i) a supply by sale,
 - (ii) a supply on hire purchase or any similar transaction,
 - (iii) a supply by loan,
 - (iv) a supply by way of exchange,
 - (v) a supply on hire, lease or rental,
 - (vi) a supply of goods made from the customer's materials,
 - (vii) a supply by sale on commission,
 - (viii) a supply on sale or return or similar terms, or
 - (ix) any other type of supply which the Commissioners may at any time by notice specify,
 - (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 sterling,
 - (i) the gross total amount payable, excluding VAT, expressed in sterling,
 - (j) the rate of any cash discount offered,
 - (k) each rate of VAT chargeable and the amount of VAT chargeable, expressed in sterling, at each such rate, and
 - (l) the total amount of VAT chargeable, expressed in sterling.
- (2) Where a registered person provides to a person in another member State a VAT invoice, he shall state thereon the following particulars—
- (a) the information specified in sub-paragraphs (a) to (g) and (j) of paragraph (1) above,
 - (b) the letters “GB” as a prefix to his registration number,
 - (c) the registration number, if any, of the recipient of the supply of goods or services and which registration number, if any, shall contain the alphabetical code of the member State 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 section 95 of the Act) a description sufficient to identify it as such,
 - (f) for each description, the quantity of the goods or the extent of the services, and where a positive rate of VAT is chargeable, the rate of VAT and the amount payable, excluding VAT, expressed in sterling, and
 - (g) where the supply of goods is a taxable supply, the information as specified in sub-paragraphs (k) and (l) of paragraph (1) above.
- (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.

(5) Where a registered person provides a VAT invoice relating in whole or in part to a supply the VAT upon which is required to be accounted for and paid by the person supplied, on the supplier's behalf, the supplier shall state that fact, and the amount of VAT so to be accounted for and paid, on the VAT invoice.

Change of rate, credit notes

15. Where there is a change in the rate of VAT in force under section 2 of the Act or in the descriptions of exempt or zero-rated supplies, and a VAT invoice which relates to a 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 14 days after any such change, 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.

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 £100 and 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.

Section 14(6) supplies to persons belonging in other member States

17. —

(1) Where a registered person makes a supply such as is mentioned in section 14(6) of the Act he shall provide the person supplied with an invoice in respect of that supply.

(2) An invoice provided under this regulation shall—

- (a) comply with the requirements of regulations 13 and 14, and

- (b) bear the legend “VAT: EC ARTICLE 28 SIMPLIFICATION INVOICE”.

Section 14(1) supplies by intermediate suppliers

18. —

(1) On each occasion that an intermediate supplier makes or intends to make a supply to which he wishes section 14(1) of 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 section 14(1) of 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 section 14(1) of 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, and
- (d) bear the legend “VAT: EC ARTICLE 28 SIMPLIFICATION INVOICE”.

(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.

Section 14(2) 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 section 14(2) of 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 section 14(2) of 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 section 14(2) of 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, and

(d) bear the legend “SECTION 14(2) VATA INVOICE”.

(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.

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.