
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.