

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

[^{F1}Electronic invoicing

13A.—(1) This regulation applies where a document is provided by a registered person [^{F2}in any electronic format] that purports to be a VAT invoice in respect of a supply of [^{F3}services or relevant goods].

[^{F4}(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.]

[

^{F5}(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

- F1** 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**
- F2** 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)**
- F3** 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**
- F4** 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)**
- F5** 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)

- C1** 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.

Changes to legislation: *There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 13A. (See end of Document for details)*

C2 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)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 13A.