
STATUTORY INSTRUMENTS

2003 No. 3220

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

PART 2

INVOICING

11. In regulation 31(1) after sub-paragraph (i) insert—

- “(j) a copy of any self-billing agreement within regulation 13(3A) to which he is a party;
- (k) where he is a customer, party to a self-billing agreement within regulation 13(3A), the name, address and VAT registration number of each supplier with whom he has entered into a self-billing agreement.”.