
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

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 subparagraphs (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.