
STATUTORY INSTRUMENTS

1992 No. 3102

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1992**

10. For paragraph (1) of regulation 15 there shall be substituted the following—

“(1) Subject to paragraph (2) below, a registered taxable person who is a retailer shall not be required to provide a tax 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 tax 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 tax; and
- (e) the rate of tax in force at the time of the supply.”.