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STATUTORY INSTRUMENTS

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**1992 No. 3102**

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

8. For regulation 12 there shall be substituted the following—

“12.—(1) Save as otherwise provided in these Regulations, or as the Commissioners may otherwise allow, where a registered taxable person—

- (a) makes a taxable supply in the United Kingdom to a taxable person,
- (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 tax invoice.

(2) The particulars of the tax chargeable on a supply of goods described in paragraph 6 of Schedule 2 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 13(1); and such a document issued to the buyer shall be treated for the purposes of paragraph (1)(a) above as a tax invoice provided by the person by whom the goods are deemed to be supplied in accordance with the said paragraph 6.

(3) Where a registered taxable person provides a document to himself which purports to be a tax 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 tax invoice required to be provided by the supplier under paragraph (1)(a) above.

(4) Where the person who makes a supply to which regulation 26 relates gives an authenticated receipt containing the particulars required under regulation 13(1) to be specified in a tax invoice in respect of it, that document shall be treated as the tax invoice required to be provided under paragraph (1)(a) above on condition that no tax invoice or similar document which was intended to be or could be construed as being a tax 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 thirty days of the time when the supply is treated as taking place under sections 4 and 5 of the Act, or within such longer period as the Commissioners may allow in general or special directions.”