
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

[^{F1} Interpretation of Part 3

A13. In this Part—

- (a) “advanced electronic signature” means an electronic signature which meets the following requirements—
 - (i) it is uniquely linked to the signatory;
 - (ii) it is capable of identifying the signatory;
 - (iii) it is created using means that the signatory can maintain under his sole control; and
 - (iv) it is linked to the data to which it relates in such a manner that any subsequent change of the data is detectable;
- (b) “electronic data interchange” or “EDI” means the electronic transfer, from computer to computer, of commercial and administrative data using an agreed standard to structure an EDI message;
- (c) “EDI message” means a set of segments, structured using an agreed standard, prepared in a computer readable format and capable of being automatically and unambiguously processed;
- (d) “electronic signature” means data in electronic form which are attached to or logically associated with other electronic data and which serve as a method of authentication;
- (e) “electronic storage of invoices” means storage using electronic equipment for processing (including digital compression) and storage of data employing wires, radio transmission, optical technologies or other electromagnetic means;
- (f) “electronic transmission” in relation to invoices means transmission or making available to the recipient using electronic equipment employing wires, radio transmission, optical technologies or other electromagnetic means;
- (g) “signatory” means a person who holds a signature-creation device and acts either on his own behalf or on behalf of the natural or legal person or entity he represents.]

Textual Amendments

- F1** [Reg. A13](#) inserted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), 3

Status: Point in time view as at 01/10/2007.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Regulations 1995, PART III. (See end of Document for details)

Obligation to provide a VAT invoice

13. —

- (1) Save as otherwise provided in these Regulations, where a registered person—
- (a) makes a taxable supply in the United Kingdom to a taxable person, or
 - (b) makes a supply of goods or services ^{F2}... to a person in another member State [^{F3}for the purpose of any business activity carried out by that person], 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 VAT invoice [^{F4}(unless, in the case of that supply, he is entitled to issue and issues a VAT invoice pursuant to section 18C(1)(e) of the Act and regulation 145D(1) below in relation to the supply by him of specified services performed on or in relation to goods while those goods are subject to a fiscal or other warehousing regime)].

[^{F5}(1A) Paragraph (1)(b) above shall not apply where the supply is an exempt supply which is made to a person in a member State which does not require an invoice to be issued for the supply.]

(2) The particulars of the VAT chargeable on a supply of goods described in paragraph 7 of Schedule 4 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 14(1); and such a document issued to the buyer shall be treated for the purposes of paragraph (1)(a) above as a VAT invoice provided by the person by whom the goods are deemed to be supplied in accordance with the said paragraph 7.

[^{F6}(3) Where a registered person provides a document to himself (“a self-billed invoice”) that purports to be a VAT invoice in respect of a supply of goods or services to him by another registered person, that document shall be treated as the VAT invoice required to be provided by the supplier under paragraph (1)(a) if it complies with the conditions set out in paragraph (3A) and with any further conditions that may be contained in a notice published by the Commissioners or may be imposed in a particular case.]

[^{F7}(3A) The following conditions must be complied with if a self-billed invoice is to be treated as a VAT invoice—

- (a) it must have been provided pursuant to a prior agreement (“a self-billing agreement”) entered into between the supplier of the goods or services to which it relates and the recipient of the goods or services (“the customer”) and which satisfies the requirements in paragraph (3B);
- (b) it must contain the particulars required under regulation 14(1) or (2);
- (c) it must relate to a supply or supplies made by a supplier who is a taxable person.

(3B) A self-billing agreement must—

- (a) authorise the customer to produce self-billed invoices in respect of supplies made by the supplier for a specified period which shall end not later than either—
 - (i) the expiry of a period of 12 months, or
 - (ii) the expiry of the period of any contract between the customer and the supplier for the supply of the particular goods or services to which the self-billing agreement relates;
- (b) specify that the supplier will not issue VAT invoices in respect of supplies covered by the agreement;
- (c) specify that the supplier will accept each self-billed invoice created by the customer in respect of supplies made to him by the supplier;

- (d) specify that the supplier will notify the customer if he ceases to be a taxable person or if he changes his registration number.
- (3C) Without prejudice to any term of a self-billing agreement, it shall be treated as having expired when—
- (a) the business of the supplier is transferred as a going concern;
 - (b) the business of the customer is transferred as a going concern;
 - (c) the supplier ceases to be registered for VAT.
- (3D) In addition to the matters set out in paragraph (3B)—
- (a) conditions that must be complied with may be set out in a notice published by the Commissioners;
 - (b) the Commissioners may impose further conditions in particular cases.
- (3E) Where a customer in another member State provides a document to himself in respect of a supply of goods or services to him by a registered person, that document shall be treated as the VAT invoice required to be provided by the supplier under paragraph 1(b) or (c) if it complies with the conditions set out in paragraph (3A).
- (3F) For the purposes of the following, a self-billed invoice will not be treated as issued by the supplier (however the supplier may be described in the provision concerned)—
- (a) regulation 84(2)(b)(ii);
 - (b) regulation 85(1)(b);
 - (c) regulation 85(2);
 - (d) regulation 86(1);
 - (e) regulation 86(2)(b);
 - (f) regulation 86(3);
 - (g) regulation 88(1)(b);
 - (h) regulation 89(b)(ii);
 - (i) regulation 90(1)(b);
 - (j) regulation 90(2);
 - (k) regulation 91;
 - (l) regulation 92(b);
 - (m) regulation 93(1)(b);
 - (n) regulation 94B(6)(a).]
- (4) Where the person who makes a supply to which regulation 93 relates gives an authenticated receipt containing the particulars required under regulation 14(1) to be specified in a VAT invoice in respect of that supply, that document shall be treated as the VAT invoice required to be provided under paragraph (1)(a) above on condition that no VAT invoice or similar document which was intended to be or could be construed as being a VAT 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 30 days of the time when the supply is treated as taking place under section 6 of the Act, or within such longer period as the Commissioners may allow in general or special directions.

Textual Amendments

- F2** Words in reg. 13(1)(b) omitted (1.10.2007) by virtue of *The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085)*, regs. 1(2)(c), 6(a)(i)

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- F3** Words in reg. 13(1)(b) inserted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **6(a)(ii)**
- F4** Words in reg. 13(1) inserted (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), **6**
- F5** Reg. 13(1A) inserted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **6(b)**
- F6** Reg. 13(3) substituted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **4(a)**
- F7** Reg. 13(3A)-(3F) inserted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **4(b)**

Commencement Information

- I1** Reg. 13 in force at 20.10.1995, see **reg. 1**

[^{F8}Electronic invoicing

13A.—(1) This regulation applies where a document is provided by a registered person by electronic transmission that purports to be a VAT invoice in respect of a supply of goods or services.

(2) The document is not to be treated as the VAT invoice required to be provided by the supplier under regulation 13(1) unless—

- (a) both the supplier and the customer are able to guarantee the authenticity of the origin and integrity of the contents by one of the following means—
- (i) an advanced electronic signature;
 - (ii) EDI;
 - (iii) where the document relates to supplies of goods or services made in the United Kingdom, such other electronic means as may be approved by the Commissioners in any particular case;

(b) the supplier has complied with any conditions imposed by the Commissioners.

(3) When the document is a self-billed invoice that purports to be a VAT invoice, paragraph (2) (b) applies as if the reference to the supplier is to the customer.

(4) Where an invoice has been provided or received that meets the conditions in paragraph (2) the supplier and the customer must preserve the means adopted for guaranteeing the authenticity of the origin and integrity of the contents under paragraph 2(a) for such time as the invoice is preserved.]

Textual Amendments

- F8** 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**

[^{F9}**13B.** Where a VAT invoice or part of a VAT invoice is in a language other than English the Commissioners may, by notice in writing, require that an English translation of the invoice is provided to them by a person who has received such an invoice in the United Kingdom within 30 days of the date of the notice.]

Textual Amendments

- F9** Reg. 13B inserted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **6**

Contents of VAT invoice

14. —

(1) Subject to paragraph (2) below and regulation 16^{F10}... [F11] and save as the Commissioners may otherwise allow,] a registered person providing a VAT invoice in accordance with regulation 13 shall state thereon the following particulars—

- (a) [F12 a sequential number based on one or more series which uniquely identifies the document],
- (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,
- ^{F13}(f)
- (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 [F14 any currency],
- (i) the gross total amount payable, excluding VAT, expressed in [F15 any currency],
- (j) the rate of any cash discount offered,
- ^{F16}(k)
- (l) the total amount of VAT chargeable, expressed in sterling.
- [F17(m) the unit price.]
- [F18(n) where a margin scheme is applied under section 50A or section 53 of the Act, a relevant reference or any indication that a margin scheme has been applied,
- (o) where a VAT invoice relates in whole or part to a supply where the person supplied is liable to pay the tax, a relevant reference or any indication that the supply is one where the customer is liable to pay the tax.]

[F19(2) Save as the Commissioners may otherwise allow, where a registered person provides a person in another member State with a VAT invoice or any document that refers to a VAT invoice and is intended to amend it, he must ensure that it states thereon the following particulars—]

- (a) the information specified in sub-paragraphs [F20(a) to (e), (g), [F21(j), (m), (n) and (o)]] 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, ^{F22}...
- (g) where the supply of goods is a taxable supply, the information as specified in [F23 sub-paragraph (l)] of paragraph (1) above [F24], and

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(h) where the supply is an exempt or zero-rated supply, a relevant reference or any indication that the supply is exempt or zero-rated as appropriate.]

(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.

^{F25}(5)

[^{F26}(6) Where a registered person provides a VAT invoice relating in whole or in part to a supply of the letting on hire of a motor car other than for self-drive hire, he shall state on the invoice whether that motor car is a qualifying vehicle under article 7(2A) of the Value Added Tax (Input Tax) Order 1992.]

[^{F27}(7) Where a registered person provides documents in batches to the same recipient by electronic transmission that purport to be VAT invoices in respect of supplies of goods or services made to, or received by, him, as an exception to the requirements in regulation 14(1) and 14(2), details common to each such document need only be stated once for each batch file.]

[^{F28}(8) In this regulation, a “relevant reference” is—

- (a) a reference to the appropriate provision of Council Directive [2006/112/EC](#), or
- (b) a reference to the corresponding provision of the Act.]

Textual Amendments

- F10** Comma in reg. 14(1) omitted (28.4.1996) by virtue of [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), **7(1)**
- F11** Words in reg. 14(1) inserted (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), **7(1)**
- F12** Words in reg. 14(1)(a) substituted (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **7(a)**
- F13** Reg. 14(1)(f) omitted (1.1.2004) by virtue of [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(a)**
- F14** Words in reg. 14(1)(h) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(b)**
- F15** Words in reg. 14(1)(i) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(c)**
- F16** Reg. 14(1)(k) omitted (1.1.2004) by virtue of [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(a)**
- F17** Reg. 14(1)(m) added (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **7(d)**
- F18** Reg. 14(1)(n)(o) inserted (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **7(b)**
- F19** Words in reg. 14(2) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **8(a)**
- F20** Words in reg. 14(2)(a) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **8(b)**

- F21** Words in reg. 14(2)(a) substituted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(c)**
- F22** Word in reg. 14(2)(f) omitted (1.10.2007) by virtue of The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(d)**
- F23** Words in reg. 14(2)(g) substituted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **8(c)**
- F24** Reg. 14(2)(h) and word inserted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(e)**
- F25** Reg. 14(5) omitted (1.10.2007) by virtue of The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(f)**
- F26** Reg. 14(6) inserted (1.1.1996) by The Value Added Tax (Amendment) Regulations 1995 (S.I. 1995/3147), regs. 1, **3**
- F27** Reg. 14(7) inserted (1.1.2004) by The Value Added Tax (Amendment) (No. 6) Regulations 2003 (S.I. 2003/3220), regs. 1(1)(b), **9**
- F28** Reg. 14(8) inserted (1.10.2007) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(c), **7(g)**

Commencement Information

- I2** Reg. 14 in force at 20.10.1995, see **reg. 1**

Change of rate, credit notes

15. Where there is a change in the rate of VAT in force under section 2 [^{F29}or 29A] of the Act or in the descriptions of exempt [^{F30}, zero-rated or reduced-rate] supplies, and a VAT invoice which relates to a supply in respect of which an election is made under section 88 of the Act was issued before the election was made, the person making the supply shall, within 14 days after any such change, provide the person to whom the supply was made with a credit note headed “Credit note-change of VAT rate” and containing the following particulars—

- (a) the identifying number and date of issue of the credit note,
- (b) the name, address and registration number of the supplier,
- (c) the name and address of the person to whom the supply is made,
- (d) the identifying number and date of issue of the VAT invoice,
- (e) a description sufficient to identify the goods or services supplied, and
- (f) the amount being credited in respect of VAT.

Textual Amendments

- F29** Words in reg. 15 inserted (1.7.2003) by The Value Added Tax (Amendment) (No. 4) Regulations 2003 (S.I. 2003/1485), regs. 1(1), **3(a)**
- F30** Words in reg. 15 substituted (1.7.2003) by The Value Added Tax (Amendment) (No. 4) Regulations 2003 (S.I. 2003/1485), regs. 1(1), **3(b)**

Commencement Information

- I3** Reg. 15 in force at 20.10.1995, see **reg. 1**

Retailers' invoices

16. —

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Regulations 1995, PART III. (See end of Document for details)

(1) Subject to paragraph (2) below, a registered person who is a retailer shall not be required to provide a VAT 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 [^{F31}£250] and the supply is other than to a person in another member State, the VAT 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 VAT, and
- (e) for each rate of VAT chargeable, the gross amount payable including VAT, and the VAT rate applicable.

(2) Where a registered person provides an invoice in accordance with this regulation, the invoice shall not contain any reference to any exempt supply.

Textual Amendments

F31 Sum in reg. 16(1) substituted (1.1.2004) by [The Value Added Tax \(Amendment\) \(No. 6\) Regulations 2003 \(S.I. 2003/3220\)](#), regs. 1(1)(b), **10**

Commencement Information

I4 Reg. 16 in force at 20.10.1995, see [reg. 1](#)

Section 14(6) supplies to persons belonging in other member States

17. —

(1) Where a registered person makes a supply such as is mentioned in section 14(6) of the Act he shall provide the person supplied with an invoice in respect of that supply.

[^{F32}(2) An invoice provided under this regulation shall comply with the requirements of regulations 13 and 14.]

Textual Amendments

F32 [Reg. 17\(2\)](#) substituted (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **8**

Commencement Information

I5 [Reg. 17](#) in force at 20.10.1995, see [reg. 1](#)

Section 14(1) supplies by intermediate suppliers

18. —

(1) On each occasion that an intermediate supplier makes or intends to make a supply to which he wishes section 14(1) of the Act to apply he shall, subject to paragraph (3) below, provide the customer with an invoice.

(2) An invoice provided under this regulation by an intermediate supplier shall—

- (a) comply with the provisions of the law corresponding, in relation to the member State which provided the intermediate supplier with the identification number for VAT purposes used

or to be used by him for the purpose of the supply to him by the original supplier of the goods which were subsequently removed to the United Kingdom, to regulation 17,

- (b) be provided no later than 15 days after the time that the supply of the goods would, but for section 14(1) of the Act, have been treated as having taken place by or under section 6 of the Act,
- (c) cover no less than the extent of the supply which would, but for section 14(1) of the Act, have been treated as having taken place by or under section 6 of the Act at the time that such an invoice is provided, ^{F33} ...

^{F33}(d)

(3) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above, and he has already provided the customer with an invoice that complies with the requirements of subparagraphs (a), (c) and (d) of paragraph (2) above, he shall not be required to provide the customer with a further invoice in relation to that supply.

(4) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above and he provides the customer with an invoice such as is described in paragraphs (2) and (3) above, that invoice shall be treated as if it were an invoice for the purpose of regulation 83.

(5) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above and he provides the customer with an invoice that complies only with the requirements of paragraph (2)(a) above, that invoice shall, for the purposes of this regulation only, be treated as if it were a VAT invoice.

Textual Amendments

F33 Reg. 18(2)(d) and word revoked (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **9**

Commencement Information

I6 Reg. 18 in force at 20.10.1995, see [reg. 1](#)

Section 14(2) supplies by persons belonging in other member States

19. —

(1) On each occasion that a person belonging in another member State makes or intends to make a supply to which he wishes section 14(2) of the Act to apply he shall, subject to paragraph (3) below, provide the registered person with an invoice.

(2) An invoice provided under this regulation by a person belonging in another member State shall—

- (a) comply with the provisions of the law of the member State in which he belongs corresponding in relation to that member State to the provisions of regulation 14,
- (b) be provided no later than 15 days after the time that the supply of the goods would, but for section 14(2) of the Act, have been treated as having taken place by or under section 6 of the Act,
- (c) cover no less than the extent of the supply which would, but for section 14(2) of the Act, have been treated as having taken place by or under section 6 of the Act at the time that such an invoice is provided, ^{F34} ...

^{F34}(d)

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(3) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above, and he has already provided the registered person with an invoice that complies with the requirements of sub-paragraphs (a), (c) and (d) of paragraph (2) above, he shall not be required to provide the registered person with a further invoice in relation to that supply.

(4) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above and he provides the registered person with an invoice such as is described in paragraphs (2) and (3) above, that invoice shall be treated as if it were an invoice for the purpose of regulation 83.

(5) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above, and he provides the registered person with an invoice that complies only with the requirements of paragraph (2)(a) above, that invoice shall, for the purposes of this regulation only, be treated as if it were a VAT invoice.

Textual Amendments

F34 Reg. 19(2)(d) and word revoked (1.10.2007) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), regs. 1(2)(c), **10**

Commencement Information

I7 Reg. 19 in force at 20.10.1995, see [reg. 1](#)

General

20. Regulations 13, 14, 15, 16, 17, 18 and 19 shall not apply to the following supplies made in the United Kingdom—

- (a) any zero-rated supply other than a supply for the purposes of an acquisition in another member State,
- (b) any supply to which an order made under section 25(7) of the Act applies,
- (c) any supply on which VAT is charged although it is not made for consideration, or
- (d) any supply to which an order made under section 32 of the Act applies.

Commencement Information

I8 Reg. 20 in force at 20.10.1995, see [reg. 1](#)

Status:

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Changes to legislation:

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