
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

Obligation to provide a VAT invoice

13. —

- [^{F1}(1) Save as otherwise provided in these Regulations, where a registered person (P)—
- (a) makes a taxable supply in the United Kingdom to a taxable person, or
 - (b) makes a supply of goods to a person in a member State for the purpose of any business activity carried out by that person and P is identified for the purposes of VAT in Northern Ireland; or
 - (c) receives a payment on account in respect of a supply of goods that P has made or intends to make from a person in a member State and P is identified for the purposes of VAT in Northern Ireland,

P must, unless paragraph (1ZA) applies, provide such persons as are mentioned above with a VAT invoice.]

[^{F2}(1ZA) This paragraph applies where P, in relation to the description of supply mentioned in paragraph (1), is entitled to issue and issues a VAT invoice pursuant to section 18C(1)(d) of the Act and regulation 145D(1) in relation to the supply by P of specified services performed on or in relation to goods while those goods are subject to a fiscal or other warehousing regime, or to a Northern Ireland fiscal or other Northern Ireland warehousing regime.]

[^{F3}(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.]

[^{F4}(1B) Paragraph (1)(b) shall not apply in the case of a supply which falls within Group 2 or Group 5 of Schedule 9 to the Act.]

[^{F5}(1C) Save as otherwise provided in these Regulations, where a registered person makes a taxable supply of goods to a person who is not a taxable person, if—

- (a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section 5A of the Act, or
- (b) the place of supply of those goods is determined by section 7(5B) of the Act,

the registered person must provide the other person with a VAT invoice.]

(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 ^{F8}...
- (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.

[^{F9}(3E) Where a customer (C) in a member State provides a document to C in respect of a supply of goods to C by a registered person who is identified for the purposes of VAT in Northern Ireland, that document is to 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) [F10 With the exception of the supplies referred to in paragraph (6),] 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.

[F11(6) The documents specified in paragraphs (1), (2), (3) and (4) shall—

- (a) in the case of a supply of goods falling within section 6(7) of the Act, be provided by the 15th day of the month following that in which the removal in question takes place; and
- (b) in the case of a supply of services falling within regulation 82, be provided by the 15th day of—
 - (i) the month following the month in which the services are treated as being performed under regulation 82(2),
 - (ii) the month following the month during which the services are treated as separately and successively made as a result of payments being made under regulation 82(4), or
 - (iii) the January following the 31st December on which the services are treated as being supplied under regulation 82(6).

(7) Both the supplier and the customer shall ensure the authenticity of the origin, the integrity of the content and the legibility of an invoice for such time as the invoice is required to be preserved.

(8) In this regulation—

- (a) “authenticity of the origin” of an invoice means the assurance of either the identity of the supplier of the underlying goods or services or the issuer of that invoice;
- (b) “integrity of the content” of an invoice means that the content required by regulation 14 has not been altered.]

Textual Amendments

- F1** Reg. 13(1) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **34(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F2** Reg. 13(1ZA) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **34(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** 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)**

Status: Point in time view as at 01/07/2021. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 13. (See end of Document for details)

- F4** Reg. 13(1B) inserted (1.1.2013) by The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(a)**
- F5** Reg. 13(1C) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 20** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**
- 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)**
- F8** Words in reg. 13(3B)(a) omitted (1.1.2013) by virtue of The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(b)**
- F9** Reg. 13(3E) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **34(c)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F10** Words in reg. 13(5) inserted (1.1.2013) by The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(c)**
- F11** Reg. 13(6)-(8) inserted (1.1.2013) by The Value Added Tax (Amendment) (No. 3) Regulations 2012 (S.I. 2012/2951), regs. 1, **2(3)(d)**

Modifications etc. (not altering text)

- C1** Reg. 13 modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, Sch. 9ZC para. 5A(2) (as inserted by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 8(6)**; S.I. 2021/770, reg. 3)
- C2** Reg. 13(7)(8) applied (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, **17** (with reg. 15); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

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

Status:

Point in time view as at 01/07/2021. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 13.