
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

[^{F1}Electronic invoicing

13A.—(1) This regulation applies where a document is provided by a registered person [^{F2}in any electronic format] that purports to be a VAT invoice in respect of a supply of goods or services.

[^{F3}(2) The document is not to be treated as the VAT invoice required to be provided by the supplier under regulation 13(1) unless the use of the electronic invoice is accepted by the customer.

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

(4) In this regulation “electronic invoice” means an invoice that contains the particulars required by regulation 14 and which has been issued and received in any electronic format.]]

Textual Amendments

- F1** 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**
- F2** Words in reg. 13A(1) substituted (1.1.2013) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012](#) (S.I. 2012/2951), regs. 1, **2(4)(a)**
- F3** Reg. 13A(2)-(4) substituted (1.1.2013) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2012](#) (S.I. 2012/2951), regs. 1, **2(4)(b)**

Status:

Point in time view as at 01/01/2020. This version of this provision has been superseded.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 13A.