
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

Contents of VAT invoice

14. —

(1) Subject to paragraph (2) below and regulation 16^{F1}... [^{F2}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) [^{F3} 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,
- ^{F4}(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 [^{F5}any currency],
- (i) the gross total amount payable, excluding VAT, expressed in [^{F6}any currency],
- (j) the rate of any cash discount offered,
- ^{F7}(k)
- (l) the total amount of VAT chargeable, expressed in sterling.
- [^{F8}(m) the unit price.]
- [^{F9}(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.]

[^{F10}(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 [^{F11}(a) to (e), (g), [^{F12}(j), (m), (n) and (o)]] of paragraph (1) above,

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- (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, ^{F13} ...
- (g) where the supply of goods is a taxable supply, the information as specified in [^{F14}sub-paragraph (1)] of paragraph (1) above [^{F15}, and
- (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.

^{F16}(5)

[^{F17}(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.]

[^{F18}(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.]

[^{F19}(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

- F1** 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)**
- F2** 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)**
- F3** 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)**
- F4** 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)**

- F5** 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)**
- F6** 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)**
- F7** 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)**
- F8** 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)**
- F9** 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)**
- F10** 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)**
- F11** 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)**
- F12** 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)**
- F13** 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)**
- F14** 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)**
- F15** 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)**
- F16** 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)**
- F17** Reg. 14(6) inserted (1.1.1996) by The Value Added Tax (Amendment) Regulations 1995 (S.I. 1995/3147), regs. 1, **3**
- F18** 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**
- F19** 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

- I1** Reg. 14 in force at 20.10.1995, see **reg. 1**

Status:

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Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 14.