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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART III **U.K.**

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

[<sup>F1</sup>Change of rate, supplementary charge invoices **U.K.**

**15A.** Where a supplementary charge is due under Schedule 3 to the Finance Act 2009 [<sup>F2</sup>or Schedule 2 to the Finance (No. 2) Act 2010] in respect of a supply and a VAT invoice has been issued in relation to that supply which invoice does not include the supplementary charge, the person making the supply shall, within 45 days after the date when the supplementary charge becomes due, provide the person to whom the supply is made with an invoice headed “Supplementary charge invoice” and containing the following particulars—

- (a) the identifying number and date of issue of the supplementary charge invoice,
- (b) the amount of the supplementary charge to VAT,
- (c) the name, address and registration number of the supplier,
- (d) the name and address of the person to whom the supply is made, and
- (e) the identifying number and date of issue of the VAT invoice.]

**Textual Amendments**

- F1** Reg. 15A inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **3** (with reg. 18)
- F2** Words in reg. 15A inserted (4.1.2011) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2010 \(S.I. 2010/2940\)](#), regs. 1, **3**

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 15A.