

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

[^{F1}Paragraph 6(2) of Schedule 9ZA] supplies by intermediate suppliers

18. —

(1) On each occasion that an intermediate supplier makes or intends to make a supply to which he wishes [^{F2}paragraph 6(2) of Schedule 9ZA to] 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 [^{F3}paragraph 6(2) of Schedule 9ZA to] 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 [^{F3}paragraph 6(2) of Schedule 9ZA to] 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, ^{F4}...

^{F4}(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

- F1** Words in [reg. 18](#) heading substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 22\(a\)](#)

Changes to legislation: *There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 18. (See end of Document for details)*

- F2** Words in reg. 18(1) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **22(b)**
- F3** Words in reg. 18(2) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **22(b)**
- F4** 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

- I1** Reg. 18 in force at 20.10.1995, see **reg. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 18.