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STATUTORY INSTRUMENTS

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**2003 No. 3220**

The Value Added Tax (Amendment) (No. 6) Regulations 2003

PART 2

INVOICING

9. After regulation 14(6) insert—

“(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.”.