
STATUTORY INSTRUMENTS

2009 No. 3241

The Value Added Tax (Amendment) (No. 5) Regulations 2009

Change of rate, supplementary charge invoices

3. After regulation 15, insert—

“Change of rate, supplementary charge invoices

15A. Where a supplementary charge is due under Schedule 3 to the Finance Act 2009 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⁽¹⁾ 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.”

(1) “Registration number” is defined in regulation 2(1) of S.I. 1995/2518.