
STATUTORY INSTRUMENTS

2020 No. 1545

**The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020**

Part 2

Amendment of secondary legislation relating to value added tax

Part 3 (VAT invoices and other invoicing requirements)

34. In regulation 13(1) (obligation to provide a VAT invoice)—

(a) for paragraph (1) substitute—

“(1) Save as otherwise provided in these Regulations, where a registered person (P)—

- (a) makes a taxable supply in the United Kingdom to a taxable person, or
- (b) makes a supply of goods to a person in a member State for the purpose of any business activity carried out by that person and P is identified for the purposes of VAT in Northern Ireland; or
- (c) receives a payment on account in respect of a supply of goods that P has made or intends to make from a person in a member State and P is identified for the purposes of VAT in Northern Ireland,

P must, unless paragraph (1ZA) applies, provide such persons as are mentioned above with a VAT invoice.”;

(b) after that paragraph insert—

“(1ZA) This paragraph applies where P, in relation to the description of supply mentioned in paragraph (1), is entitled to issue and issues a VAT invoice pursuant to section 18C(1)(d) of the Act and regulation 145D(1) in relation to the supply by P of specified services performed on or in relation to goods while those goods are subject to a fiscal or other warehousing regime, or to a Northern Ireland fiscal or other Northern Ireland warehousing regime.”;

(c) for paragraph (3E) substitute—

“(3E) Where a customer (C) in a member State provides a document to C in respect of a supply of goods to C by a registered person who is identified for the purposes of VAT in Northern Ireland, that document is to be treated as the VAT invoice required to be provided by the supplier under paragraph (1)(b) or (c) if it complies with the conditions set out in paragraph (3A).”.

(1) Relevantly amended by [S.I. 1996/1250](#), [2003/3220](#), [2007/2085](#), [2012/2951](#), [2019/59](#) and paragraph 20 of Schedule 3 to TPTPA. The amendments made by [S.I. 2019/59](#) are not yet in force and are omitted by this instrument. Section 18C of VATA applies to a Northern Ireland fiscal warehousing regime or Northern Ireland warehousing regime by virtue of paragraph 21 of Schedule 9ZB to VATA.

Status: *This is the original version (as it was originally made).*
