
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)

35. In regulation 14(2)(1) (contents of VAT invoice)—

- (a) in the opening words, after “registered person” insert “who is identified for the purposes of VAT in Northern Ireland”;
- (b) in sub-paragraph (b), for “GB” substitute “XI”;
- (c) in sub-paragraph (c)—
 - (i) omit “or services”; and
 - (ii) for “member State” substitute “relevant territory”;
- (d) in sub-paragraph (f), omit “or the extent of the services”.

(1) Relevantly amended by [S.I. 2003/3220](#), [2007/2085](#) and [2019/59](#). The amendment made by the last-named instrument has not been commenced and is omitted by this instrument.