

**13(3F)** For the purposes of the following, a self-billed invoice will not be treated as issued by the supplier (however the supplier may be described in the provision concerned)—

- (a) regulation 84(2)(b)(ii);
- (b) regulation 85(1)(b);
- (c) regulation 85(2);
- (d) regulation 86(1);
- (e) regulation 86(2)(b);
- (f) regulation 86(3);
- (g) regulation 88(1)(b);
- (h) regulation 89(b)(ii);
- (i) regulation 90(1)(b);
- (j) regulation 90(2);
- (k) regulation 91;
- (l) regulation 92(b);
- (m) regulation 93(1)(b);
- (n) regulation 94B(6)(a).

**13(4)** Where the person who makes a supply to which regulation 93 relates gives an authenticated receipt containing the particulars required under regulation 14(1) to be specified in a VAT invoice in respect of that supply, that document shall be treated as the VAT invoice required to be provided under paragraph (1)(a) above on condition that no VAT invoice or similar document which was intended to be or could be construed as being a VAT invoice for the supply to which the receipt relates is issued.

**13(5)** The documents specified in paragraphs (1), (2), (3) and (4) above shall be provided within 30 days of the time when the supply is treated as taking place under section 6 of the Act, or within such longer period as the Commissioners may allow in general or special directions.

*History* — In reg. 13(1)(b), the words “other than an exempt supply” which appeared after the words “goods or services” were omitted by SI 2007/2085, reg. 6(a)(i), operative from 1 October 2007.

In reg. 13(1)(b), the words “for the purpose of any business activity carried out by that person” were inserted by SI 2007/2085, reg. 6(a)(ii), operative from 1 October 2007.

In reg. 13(1), the words after the word “invoice” to the end were inserted by SI 1996/1250, reg. 6, operative from 1 June 1996.

Reg. 13(1A) was inserted by SI 2007/2085, reg. 6(b), operative from 1 October 2007.

Reg. 13(3) was substituted by SI 2003/3220, reg. 4(a), operative from 1 January 2004. Former reg. 13(3) reads as follows:

“13(3) Where a registered person provides a document to himself which purports to be a VAT invoice in respect of a supply of goods or services to him by another taxable person registered in the United Kingdom, that document may, with the approval of the Commissioners, be treated as the VAT invoice required to be provided by the supplier under paragraph (1)(a) above.”

Reg. 13(3A)–(3F) were inserted by SI 2003/3220, reg. 4(b), operative from 1 January 2004.

**Cross references** — Reg. 31A(2)(a): record-keeping and investment gold.

**Official publications** — Notice 700/62: “Self-billing”.

**Other material** — HMRC Brief 36/2007, 10 April 2007: Input tax deduction without a valid VAT invoice: revised statement of practice.

### ELECTRONIC INVOICING

**13A(1)** This regulation applies where a document is provided by a registered person by electronic transmission that purports to be a VAT invoice in respect of a supply of goods or services.

**13A(2)** The document is not to be treated as the VAT invoice required to be provided by the supplier under regulation 13(1) unless—

- (a) both the supplier and the customer are able to guarantee the authenticity of the origin and integrity of the contents by one of the following means—
  - (i) an advanced electronic signature;
  - (ii) EDI;
  - (iii) where the document relates to supplies of goods or services made in the United Kingdom, such other electronic means as may be approved by the Commissioners in any particular case;
- (b) the supplier has complied with any conditions imposed by the Commissioners.

**13A(3)** When the document is a self-billed invoice that purports to be a VAT invoice, paragraph (2)(b) applies as if the reference to the supplier is to the customer.

**13A(4)** Where an invoice has been provided or received that meets the conditions in paragraph (2) the supplier and the customer must preserve the means adopted for guaranteeing the

authenticity of the invoice is preserved  
*History* — Reg. 13A was

**13B** Where a VA Commissioners may provided to them b days of the date of  
*History* — Reg. 13B was

**14(1)** Subject to otherwise allow, a shall state thereon

- (a) a sequential
- (b) the time of
- (c) the date of
- (d) the name, a
- (e) the name a
- (f) [omitted by
- (g) a descripti
- (h) for each de VAT and t
- (i) the gross t
- (j) the rate of
- (k) [omitted b
- (l) the total a
- (m) the unit pi
- (n) where a n reference
- (o) where a V to pay th customer

**14(2)** Save as person in anothe and is intended

- (a) the infor paragraph
- (b) the letter
- (c) the regis registrati that requ
- (d) the gros:
- (e) where tl descripti
- (f) for each positive VAT, e.
- (g) where 1 paragra
- (h) where t that the

**14(3)** Where Act, any con: supplier befor

authenticity of the origin and integrity of the contents under paragraph (2)(a) for such time as the invoice is preserved.

*History* - Reg. 13A was inserted by SI 2003/3220, reg. 5, operative from 1 January 2004.

**13B** Where a VAT invoice or part of a VAT invoice is in a language other than English the Commissioners may, by notice in writing, require that an English translation of the invoice is provided to them by a person who has received such an invoice in the United Kingdom within 30 days of the date of the notice.

*History* - Reg. 13B was inserted by SI 2003/3220, reg. 6, operative from 1 January 2004.

#### CONTENTS OF VAT INVOICE

**14(1)** Subject to paragraph (2) below and regulation 16 and save as the Commissioners may otherwise allow, a registered person providing a VAT invoice in accordance with regulation 13 shall state thereon the following particulars—

- (a) a sequential number based on one or more series which uniquely identifies the document,
- (b) the time of the supply,
- (c) the date of the issue of the document,
- (d) the name, address and registration number of the supplier,
- (e) the name and address of the person to whom the goods or services are supplied,
- (f) [omitted by SI 2003/3220, reg. 7(a).]
- (g) a description sufficient to identify the goods or services supplied,
- (h) for each description, the quantity of the goods or the extent of the services, and the rate of VAT and the amount payable, excluding VAT, expressed in any currency,
- (i) the gross total amount payable, excluding VAT, expressed in any currency,
- (j) the rate of any cash discount offered,
- (k) [omitted by SI 2003/3220, reg. 7(a).]
- (l) the total amount of VAT chargeable, expressed in sterling,
- (m) the unit price,
- (n) where a margin scheme is applied under section 50A or section 53 of the Act, a relevant reference or any indication that a margin scheme has been applied,
- (o) where a VAT invoice relates in whole or part to a supply where the person supplied is liable to pay the tax, a relevant reference or any indication that the supply is one where the customer is liable to pay the tax.

**14(2)** Save as the Commissioners may otherwise allow, where a registered person provides a person in another member State with a VAT invoice or any document that refers to a VAT invoice and is intended to amend it, he must ensure that it states thereon the following particulars—

- (a) the information specified in sub-paragraphs (a) to (e), (g), (j), (m), (n) and (o) of paragraph (1) above,
- (b) the letters "GB" as a prefix to his registration number,
- (c) the registration number, if any, of the recipient of the supply of goods or services and which registration number, if any, shall contain the alphabetical code of the member State in which that recipient is registered,
- (d) the gross amount payable, excluding VAT,
- (e) where the supply is of a new means of transport (as defined in section 95 of the Act) a description sufficient to identify it as such,
- (f) for each description, the quantity of the goods or the extent of the services, and where a positive rate of VAT is chargeable, the rate of VAT and the amount payable, excluding VAT, expressed in sterling,
- (g) where the supply of goods is a taxable supply, the information as specified in sub-paragraph (l) of paragraph (1) above, and
- (h) where the supply is an exempt or zero-rated supply, a relevant reference or any indication that the supply is exempt or zero-rated as appropriate.

**14(3)** Where a taxable supply takes place as described in section 6(2)(c) or section 6(5) of the Act, any consignment or delivery note or similar document or any copy thereof issued by the supplier before the time of supply shall not, notwithstanding that it may contain all the particulars

**ART. 230**

The amounts which appear on the invoice may be expressed in any currency, provided that the amount of VAT payable is expressed in the national currency of the Member State in which the supply of goods or services takes place, using the conversion mechanism laid down in Article 91.

*Derivations* – Directive 77/388, art. 28h replacing art. 22(3)(b), fourth subpara.

**ART. 231**

For control purposes, Member States may require invoices in respect of supplies of goods or services in their territory and invoices received by taxable persons established in their territory to be translated into their national languages.

*Derivations* – Directive 77/388, art. 28h replacing art. 22(3)(b), fifth subpara.

**SECTION 5 – SENDING INVOICES BY ELECTRONIC MEANS****ART. 232**

Invoices issued pursuant to Section 2 may be sent on paper or, subject to acceptance by the recipient, they may be sent or made available by electronic means.

*Derivations* – Directive 77/388, art. 28h replacing art. 22(3)(c), first subpara.

**ART. 233**

**233(1)** Invoices sent or made available by electronic means shall be accepted by Member States provided that the authenticity of the origin and the integrity of their content are guaranteed by one of the following methods:

- (a) by means of an advanced electronic signature within the meaning of point (2) of Article 2 of Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures;
- (b) by means of electronic data interchange (EDI), as defined in Article 2 of Commission Recommendation 1994/820/EC of 19 October 1994 relating to the legal aspects of electronic data interchange, if the agreement relating to the exchange provides for the use of procedures guaranteeing the authenticity of the origin and integrity of the data.

Invoices may, however, be sent or made available by other electronic means, subject to acceptance by the Member States concerned.

**233(2)** For the purposes of point (a) of the first subparagraph of paragraph 1, Member States may also ask for the advanced electronic signature to be based on a qualified certificate and created by a secure-signature-creation device, within the meaning of points (6) and (10) of Article 2 of Directive 1999/93/EC.

**233(3)** For the purposes of point (b) of the first subparagraph of paragraph 1, Member States may also, subject to conditions which they lay down, require that an additional summary document on paper be sent.

*Derivations* – Art. 233(1), first subpara.: Directive 77/388, art. 28h replacing art. 22(3)(c), second subpara., introductory sentence.

Art. 233(1), first subpara., point (a): Directive 77/388, art. 28h replacing art. 22(3)(c), second subpara., first indent, first sentence.

Art. 233(1), first subpara., point (b): Directive 77/388, art. 28h replacing art. 22(3)(c), second subpara., second indent, first sentence.

Art. 233(1), second subpara.: Directive 77/388, art. 28h replacing art. 22(3)(c), third subpara., first sentence.

Art. 233(2): Directive 77/388, art. 28h replacing art. 22(3)(c), second subpara., first indent, second sentence.

Art. 233(3): Directive 77/388, art. 28h replacing art. 22(3)(c), second subpara., second indent, second sentence.

**ART. 234**

Member States may not impose on taxable persons supplying goods or services in their territory any other obligations or formalities relating to the sending or making available of invoices by electronic means.

*Derivations* – Directive 77/388, art. 28h replacing art. 22(3)(c), fourth subpara., first and second sentences.

**ART. 235**

Member States may lay down specific conditions for invoices issued by electronic means in respect of goods or services supplied in their territory from a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 76/308/EEC and Regulation (EC) No 1798/2003.

*Derivations* – Directive 77/388, art. 28h replacing art. 22(3)(c), fifth subpara.