

Orange Tax Handbook 2007-08/Value Added Tax/Statutory Instruments/Value Added Tax Regulations 1995 (SI 1995/2518)/Part III Vat Invoices And Other Invoicing Requirements/13A--

[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.

(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.

(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.

(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 origin and integrity of the contents under paragraph 2(a) for such time as the invoice is preserved.]¹

Amendments--

¹ Inserted by the VAT (Amendment No 6) Regulations, SI 2003/3220 regs 1(1)(b), 2, 5 with effect from 1 January 2004.

(15) where the person liable for payment of VAT is a tax representative for the purposes of Article 204, the VAT identification number, referred to in Article 214, of that tax representative, together with his full name and address.

Article 227

Member States may require taxable persons established in their territory and supplying goods or services there to indicate the VAT identification number, referred to in Article 214, of the customer in cases other than those referred to in point (4) of Article 226.

Article 228

Member States in whose territory goods or services are supplied may allow some of the compulsory details to be omitted from documents or messages treated as invoices pursuant to Article 219.

Article 229

Member States shall not require invoices to be signed.

Article 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.

Article 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.

Section 5 Sending invoices by electronic means

Article 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.

Article 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 ⁽¹⁾;

(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 ⁽²⁾, 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.

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.

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.

(1) OJ L 13, 19.1.2000, p. 12.

(2) OJ L 338, 28.12.1994, p. 98.

Article 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.

Article 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.

Article 236

Where batches containing several invoices are sent or made available to the same recipient by electronic means, the details common to the individual invoices may be mentioned only once if, for each invoice, all the information is accessible.

Article 237

The Commission shall present, at the latest on 31 December 2008, a report and, if appropriate, a proposal amending the conditions applicable to electronic invoicing in order to take account of future technological developments in that field.

Section 6 Simplification measures

Article 238

1. After consulting the VAT Committee, Member States may, in accordance with conditions which they may lay down, provide that in the following cases some of the information required under Article 226 and 230, subject to options taken up by Member States under Articles 227, 228 and 231, need not be entered on invoices in respect of supplies of goods or services in their territory:

- (a) where the amount of the invoice is minor;
- (b) where commercial or administrative practice in the business sector concerned or the technical conditions under which the invoices are issued make it difficult to comply with all the obligations referred to in Articles 226 and 230.

2. Invoices must, in any event, contain the following information:

- (a) the date of issue;
- (b) identification of the taxable person;
- (c) identification of the type of goods or services supplied;