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STATUTORY INSTRUMENTS

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**2007 No. 2085**

**The Value Added Tax (Amendment) (No. 5) Regulations 2007**

**VAT invoices**

7. In regulation 14 (contents of VAT invoice)—
- (a) in paragraph (1)(a) for “an identifying number” substitute “a sequential number based on one or more series which uniquely identifies the document”;
  - (b) after paragraph (1)(m) insert—
    - “(n) where a margin scheme is applied under section 50A(1) 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.”;
  - (c) in paragraph (2)(a) for “(j) and (m)” substitute “(j), (m), (n) and (o)”;
  - (d) after paragraph (2)(f) omit “and”;
  - (e) after paragraph (2)(g) insert—
    - “, 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.”;
  - (f) omit paragraph (5); and
  - (g) after paragraph (7) insert—
    - “(8) In this regulation, a “relevant reference” is—
      - (a) a reference to the appropriate provision of Council Directive [2006/112/EC\(2\)](#), or
      - (b) a reference to the corresponding provision of the Act.”.

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(1) Section 50A was inserted by section 24(1) of the Finance Act [1995 \(c.4\)](#).

(2) OJ No L 347, 11.12.2006, p1.