

**2012 No. 2951**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 3) Regulations 2012**

*Made* - - - - 26th November 2012

*Laid before the House of Commons* 27th November 2012

*Coming into force* - - 1st January 2013

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 6(14) and 12(3) of, and paragraphs (2A), (2B), (3) and (6) of Schedule 11 to, the Value Added Tax Act 1994(a).

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 2012 and come into force on 1st January 2013.

**Amendment of the Value Added Tax Regulations 1995**

2.—(1) The Value Added Tax Regulations 1995(b) are amended as follows.

(2) Omit regulation A13 (VAT invoices and other invoicing requirements: interpretation).

(3) In regulation 13 (obligation to provide a VAT invoice)—

(a) after paragraph (1A) insert—

“(1B) Paragraph (1)(b) shall not apply in the case of a supply which falls within Group 2 or Group 5 of Schedule 9 to the Act.”;

(b) in paragraph (3B)(a) omit “which shall end not later than either” to the end;

(c) at the beginning of paragraph (5) insert “With the exception of the supplies referred to in paragraph (6),”; and

(d) after paragraph (5) insert—

“(6) The documents specified in paragraphs (1), (2), (3) and (4) shall—

(a) in the case of a supply of goods falling within section 6(7) of the Act, be provided by the 15th day of the month following that in which the removal in question takes place; and

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(a) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act; paragraphs 2A and 2B of Schedule 11 were inserted by section 24(2) of Finance Act 2002 (c. 23); paragraph 3 of Schedule 11 was substituted by section 24(3) of Finance Act 2002; paragraph 6 of Schedule 11 was amended by paragraphs 4 and 5 of Schedule 37 to the Finance Act 2008 (c. 9). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners For Revenue and Customs Act 2005 (c. 11); section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 1995/2518; relevant amending instruments are S.I. 1995/3147, 1996/1250, 2003/3220, 2007/2085 and 2010/3022.

- (b) in the case of a supply of services falling within regulation 82, be provided by the 15th day of—
  - (i) the month following the month in which the services are treated as being performed under regulation 82(2),
  - (ii) the month following the month during which the services are treated as separately and successively made as a result of payments being made under regulation 82(4), or
  - (iii) the January following the 31st December on which the services are treated as being supplied under regulation 82(6).

(7) Both the supplier and the customer shall ensure the authenticity of the origin, the integrity of the content and the legibility of an invoice for such time as the invoice is required to be preserved.

(8) In this regulation—

- (a) “authenticity of the origin” of an invoice means the assurance of either the identity of the supplier of the underlying goods or services or the issuer of that invoice;
- (b) “integrity of the content” of an invoice means that the content required by regulation 14 has not been altered.”.

(4) In regulation 13A (electronic invoicing)—

- (a) in paragraph (1) for “by electronic transmission” substitute “in any electronic format”; and
- (b) for paragraphs (2) to (4) substitute—

“(2) The document is not to be treated as the VAT invoice required to be provided by the supplier under regulation 13(1) unless the use of the electronic invoice is accepted by the customer.

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

(4) In this regulation “electronic invoice” means an invoice that contains the particulars required by regulation 14 and which has been issued and received in any electronic format.”

(5) In regulation 14 (contents of VAT invoice)—

- (a) in paragraph (1)(n), for “a relevant reference” to the end substitute “the reference “margin scheme: works of art”, “margin scheme: antiques or collectors’ items”, “margin scheme: second-hand goods”, or “margin scheme: tour operators” as appropriate”;
- (b) in paragraph (1)(o), for “a relevant reference” to the end substitute “the reference “reverse charge””; and
- (c) in paragraph (7), for “by electronic transmission” substitute “in any electronic format”.

(6) After regulation 16 (retailers’ invoices), insert—

*“Simplified invoices*

**16A.** In any case where the consideration for a supply does not exceed £250 and the supply is other than to a person in another member State, the VAT invoice that a registered person is required to provide need contain only the following particulars—

- (a) the name, address and registration number of the supplier;
- (b) the time of the supply;
- (c) a description sufficient to identify the goods or services supplied;
- (d) the total amount payable including VAT; and
- (e) for each rate of VAT chargeable, the gross amount payable including VAT, and the VAT rate applicable.”.

- (7) Omit regulation 86(5) (supplies of water, gas etc).
- (8) Omit regulation 87 (acquisitions of water, gas etc).

*Simon Bowles*  
*Edward Troup*

26th November 2012

Two of the Commissioners for Her Majesty's Revenue and Customs

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend Parts 3 (VAT invoices and other invoicing requirements) and 11 (time of supply and time of acquisition) of the Value Added Tax Regulations 1995 (S.I. 1995/2518) to implement the changes required by Council Directive 2010/45/EU.

Regulation 2(2) omits regulation A13 (interpretation of Part 3) as the definitions are now redundant.

Regulation 2(3) amends regulation 13 (obligation to provide a VAT invoice) to: (i) limit the obligation to provide an invoice in the case of the specified exempt supplies; (ii) simplify the provisions relating to self-billing; (iii) make specific provision about the time when specified documents need to be provided; (iv) make provision as to the obligations of the supplier and customer; and (v) define the new terms that are used.

Regulation 2(4) amends regulation 13A (electronic invoicing) to simplify the provisions so that the only limitation on the use of an electronic invoice (as defined) is that the invoice must be accepted by the customer (or accepted by the supplier in the case of a self-billed invoice).

Regulation 2(5) amends regulation 14 (contents of VAT invoice) to update the specified particulars that are required in relation to margin scheme and reverse charge invoices.

Regulation 2(6) inserts a new regulation 16A (simplified invoices) to provide for the more general use of simplified invoices.

Regulation 2(7) and (8) omit regulations 86(5) (supplies of water, gas etc) and 87 (acquisitions of water, gas etc) to remove the specific provisions as to when certain supplies and acquisitions are treated as taking place.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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