

## PART 10 Special Schemes

Special provisions for tax invoiced by flat-rate farmers. VATA ss. 12A and 35(3)

86.—(1) Where a flat-rate farmer supplies agricultural produce or an agricultural service to a person, the farmer shall, subject to section 68 (1), issue to the person an invoice indicating the consideration (exclusive of the flat-rate addition) in respect of the supply and an amount (in this Act referred to as a “flat-rate addition”) equal to 5.2 per cent of that consideration (exclusive of the flat-rate addition).

(2) Where, in relation to a supply of agricultural produce or an agricultural service by a flat-rate farmer, the farmer issues an invoice in which the flat-rate addition is stated separately, that addition is recoverable by the farmer as part of the consideration for the transaction.