

## Chapter 2 Invoicing

Issue of invoices and other documents. VATA s. 17(1), (1A) and (1C) to (1E)

66.—(1) An accountable person—

(a) who supplies goods or services—

(i) to another accountable person,

(ii) to a public body,

(iii) to a person who carries on an exempted activity,

(iv) to a person (other than an individual) in another Member State of the Community in such circumstances that tax is chargeable at any of the rates specified in section 46 (1), or

(v) to a person in another Member State who is liable to pay value-added tax pursuant to the VAT Directive on such supply,

or

(b) who supplies goods to a person in another Member State of the Community in the circumstances referred to in section 30 (1)(a)(ii),

shall issue to the person so supplied, in respect of each such supply, an invoice in such form and containing such particulars as may be specified by regulations.

(2)(a) Subject to paragraph (b), an invoice or other document required to be issued by a person under this Chapter shall be deemed to be so issued by the person if the particulars which are required by regulations to be contained in that invoice or other document are recorded, retained and transmitted electronically by a system (or systems) which ensures (or ensure) the integrity of those particulars and the authenticity of their origin, without the issue of any invoice or other document containing those particulars.

(b) An invoice or other document required to be issued under this Chapter shall not be deemed by paragraph (a) to be so issued unless the person who is required to issue that invoice or other document—

(i) complies with such conditions as are specified by regulations, and

(ii) the system (or systems) used by that person conforms (or conform) with such specifications as are required by regulations.

(c) The person who receives a transmission referred to in paragraph (a) shall not be deemed to be issued with an invoice or other document required to be issued under this Chapter unless—

(i) the particulars that are required by regulations to be contained in that invoice or other document are received electronically in a system that ensures the integrity of those particulars and the authenticity of their origin,

(ii) that system conforms with such specifications as are required by regulations, and

(iii) that person complies with such conditions as are specified by regulations.

(3) Where a taxable person who carries on a business in the State supplies greenhouse gas emission allowances (2)) to a recipient (2)), the person shall issue a document to the recipient indicating—

(a) that the recipient is liable to account for the tax chargeable on that supply, and

(b) such other particulars as would be required to be included in that document if that document were an invoice required to be issued in accordance with subsection (1) but excluding the amount of tax payable.

(4)(a) Where a subcontractor who is an accountable person supplies a service to which section 16 (3) applies, then the subcontractor shall issue a document to the principal indicating—

(i) that the principal is liable to account for the tax chargeable on that supply, and

(ii) such other particulars as would be required to be included in that document if that document were an invoice required to be issued in accordance with subsection (1) but excluding the amount of tax payable.

(b) Where the principal and the subcontractor so agree, section 71 (1) may apply to this document as if it were an invoice.

(5)(a) In this subsection—

“travel agent” and “margin scheme services” have the meanings respectively assigned to them by section 88 (1);

“qualifying accommodation” and “qualifying conference” have the meanings respectively assigned to them by section 60 (1).

(b) Where a travel agent supplies margin scheme services that include qualifying accommodation in connection with the attendance by a traveller at a qualifying conference, the travel agent shall issue a document to the traveller containing particulars of the amount of tax chargeable by the accommodation provider in respect of the supply of the qualifying accommodation to that traveller.