

Time limits for issuing invoices, etc. VATA s. 17(7) and (8)

70.—(1)(a) An invoice, credit note or document required to be issued in accordance with this Chapter shall be issued within such time after the date of supplying goods or services as may be specified by regulations.

(b) An amendment of an invoice pursuant to section 68 (2)(b) shall be effected within such time as may be specified by regulations.

(2) Notwithstanding subsection (1), where payment for the supply of goods or services (other than supplies of the kind specified in paragraph 1(1) or (2) of Schedule 2) is made to a person, either in full or by instalments, before the supply is completed, the person shall issue an invoice in accordance with section 66 (1) or 68 (1), as may be appropriate, within such time after the date of actual receipt of the full payment or the instalment as may be specified by regulations.