

Flat-rate farmer invoices and other documents. VATA s. 17(2), (4), (10), (11A) and (13)

68.—(1) A flat-rate farmer who, in accordance with section 86 (1), is required to issue an invoice in respect of the supply of agricultural produce or an agricultural service shall, in respect of each such supply, issue an invoice in the form and containing such particulars (1)) as may be specified by regulations, if the following conditions are fulfilled:

(a) the issue of the invoice is requested by a purchaser;

(b) the purchaser provides the form for the purpose of the invoice and enters the appropriate particulars thereon;

(c) the purchaser gives a copy of the invoice to the flat-rate farmer,

but may issue the invoice if those conditions or any of them are not fulfilled.

(2) Where, subsequent to the issue by a flat-rate farmer of an invoice in accordance with subsection (1), the consideration as stated on the invoice is increased or reduced, or a discount is allowed, whichever of the following provisions is appropriate shall have effect:

(a) in case the consideration is increased—

(i) the flat-rate farmer shall issue another invoice (if the conditions referred to in subsection (1) are fulfilled in relation to it)—

(I) containing particulars of the increase and of the flat-rate addition appropriate thereto, and

(II) in such form and containing such other particulars as may be specified by regulations,

and

(ii) the other invoice referred to in subparagraph (i) shall be deemed, for the purposes of Chapter 1 of Part 8, to be issued in accordance with section 86 (1),

but that farmer may not issue the invoice if any of the conditions referred to in subsection (1) is not fulfilled;

(b) in case the consideration is reduced or a discount is allowed—

(i) the flat-rate farmer shall issue a document (in this Chapter referred to as a “farmer credit note”)—

(I) containing particulars of the reduction or discount, and

(II) in such form and containing such other particulars as may be specified by regulations,

and

(ii) the amount which the person may deduct under Chapter 1 of Part 8 or is entitled to be repaid under section 57 , 102 or 104 (4) or (5) shall, in accordance with regulations, be reduced by an amount equal to the amount of the flat-rate addition appropriate to the amount of the reduction or discount.

(3) Where a person who is entitled to receive a farmer credit note under subsection (2)(b) from another person issues to that other person, before the date on which a farmer credit note is issued by that other person, a document (in this Chapter referred to as a “farmer debit note”) in such form and containing such particulars as may be specified by regulations, then, for the purposes of this Act—

(a) the person who issues the farmer debit note shall, if the person to whom it is issued accepts it, be deemed to have received a farmer credit note (containing the particulars set out in the farmer debit note) from the person by whom the farmer debit note was accepted, and

(b) the person to whom the farmer debit note is issued shall, if he or she accepts it, be deemed to have issued a farmer credit note (containing the particulars set out in the farmer debit note) to the person from whom the farmer debit note was received.

(4) Where—

(a) agricultural produce or agricultural services are supplied to a registered person by a flat-rate farmer, and

(b) the person to whom the agricultural produce or services are supplied issues to the other person, before the date on which an invoice is issued by that other person, a document (in this Act referred to as a “settlement voucher”) in such form and containing such particulars as may be specified by regulations,

then, for the purposes of this Act—

(i) the person who issues the settlement voucher shall, if the person to whom it is issued accepts it, be deemed to have received an invoice (containing the particulars set out in the voucher) from the person by whom the voucher was accepted, and

(ii) the person to whom the settlement voucher is issued shall, if he or she accepts it, be deemed to have issued an invoice (containing the particulars set out in the voucher) to the person from whom the voucher was received.

(5) The provisions of this Act (other than this Chapter) relating to credit notes and debit notes issued under section 67 (1) or (2) respectively shall apply in relation to farmer credit notes and farmer debit notes as they apply in relation to such credit notes and debit notes.