

CHAPTER 3 Other obligations and returns.

Obligation to show tax reference number on receipts. FA83 s22(1) and (2) 885.—(1) In this section—

“business” means—

(a) a profession, or

(b) a trade consisting solely of the supply (within the meaning of the Value-Added Tax Acts, 1972 to 1997) of a service and includes, in the case of a trade part of which consists of the supply of a service, that part, and also includes, in the case of a trade the whole or part of which consists of the supply of a service which incorporates the supply of goods in the course of the supply of that service, that trade or that part, as the case may be;

“specified person”, in relation to a business, means—

(a) where the business is carried on by an individual, that individual, and

(b) where the business is carried on by a partnership, the precedent partner;

“tax reference number”, in relation to a specified person, means each of the following—

(a) the Revenue and Social Insurance (RSI) Number stated on any certificate of tax-free allowances issued to that person by an inspector, not being a certificate issued to an employer in respect of an employee of that employer,

(b) the reference number stated on any return of income form or notice of assessment issued to that person by an inspector, and

(c) the registration number of that person for the purposes of value-added tax.

(2) For the purposes of the Tax Acts and the Capital Gains Tax Acts, the specified person in relation to a business shall ensure that the specified person's tax reference number or, if the specified person has more than one tax reference number, one of those tax reference numbers or, if the specified person has no tax reference number, the specified person's full names and address is or are stated on any document (being an invoice, credit note, debit note, receipt, account, statement of account, voucher or estimate relating to an amount of £5 or more) issued in the course of that business.