

Maidenhead Business Centre

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HM Customs and Excise
Business Services and Taxes

COPY

21- September 2016

Sharon Parkes
Callagenix Ltd
Top Lodge
Harleyford Estate
Henley Road
Marlow
Bucks
SL7 2DX

Dear Sharon,

SELF-BILLING: NOTIFICATION OF THE COMMISSIONERS' CONDITIONS

I refer to your request dated 12 September 2016 to adopt a self-billing system for VAT purposes in respect of VAT registered resellers based in the UK.

The Commissioners are prepared to grant approval to certain applicants subject to acceptance of all the following conditions:

- 1 Approval may be withdrawn, at anytime, if the need for self-billing ceases to exist, any irregularities occur, or any of the following further conditions are not observed.
2. Approved users' suppliers must not issue tax invoices in respect of the transactions covered by your self-billing system,
and must NOT: -
 - a. issue self-billed tax invoices on behalf of unregistered suppliers. If so, any input tax deducted will be disallowed because there is no entitlement to it. If there is any reason to doubt the validity of the VAT registration number provided by a supplier enquiry must be made of the local VAT office to check, it. before issue of the self-billed tax invoice; and,
 - b. issue documents to suppliers, other than those required under 4(d) below. These are to be the only invoices issued in respect of the transactions covered by such an agreement.
3. Approved users must:
 - a. keep and maintain an up-to-date list showing the names, addresses and VAT registration numbers of all suppliers covered by the self-billing system;
 - b. send a copy of that list to their local VAT office with their formal acceptance of

conditions advised;

- c. provide Customs and Excise with an up-to-date list every 12 months;
 - d. complete the self-billed 'tax invoice' showing the suppliers name, address and VAT registration number, together with all the normal details required on a tax invoice (paragraph 42 'The VAT Guide' refers);
 - e. clearly mark each 'tax invoice' with the statement, "THE TAX SHOWN IS YOUR OUTPUT TAX DUE TO CUSTOMS AND EXCISE";
 - f. provide a copy of Customs' agreement to all suppliers covered by the self- billing system; and,
 - g. request suppliers to notify the approved user immediately if:-
 - their VAT registration number is cancelled, or if.
 - they are issued with a new VAT number.
4. Approved users and their suppliers must comply with normal tax point rules in accordance with 'The VAT Guide', Chapter V.
 5. Further optional conditions may be imposed.

Your written confirmation of acceptance of these conditions. together with the list required under 4(b) above, must be sent to this office within 28 days of the above date. You must also confirm, if you have not done so already, that all your suppliers to be covered by self- billing agree to the system. Unless otherwise agreed with Customs and Excise you are not authorised to adopt your self-billing system until confirmation of these conditions has been received.

If any further help or guidance is required please contact me at the above address.

Yours sincerely



J MORRISON
Officer