Animal and Plant Health Agency

# HM Customs and Excise conditions on Official Veterinarian fees self-billing invoicing system

1.Approval may be withdrawn if the need for self-billing ceases to exist, any irregularities occur or any of the following further conditions are not observed.

2. The Official Veterinarian must not issue tax invoices for the transactions covered by this self-billing system.

3. Defra will not:

(a) issue self-billing tax invoices on behalf of unregistered suppliers

(b) issue documents to suppliers other than those required under condition 4(d) below.

4. Defra will:

(a) keep and maintain an up-to-date list of the names, addresses and Value Added Tax (VAT) registration numbers of all suppliers covered by the self-billing system

(b) send a copy of that list to HM Customs and Excise with the Defra acceptance of the conditions

(c) provide Customs with an up to date list every 12 months

 (d) complete the self-billed ‘tax invoice’ showing the supplier’s name, address and VAT registration number together with all the normal details required on a tax invoice (paragraph 50 of Notice 700 refers). The monthly ‘statement’ will therefore be a full ‘tax invoice’.

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