

Reverse Charge Invoice

Supplier

ABC Consulting Ltd.
123 Innovation Ave.
Business City, XY 45678
VAT ID: GB123456789

Customer

XYZ Manufacturing PLC
789 Production Road
Industry Town, XY 65432
VAT ID: GB987654321

Invoice No: RCI/2024/056

Date: 2024-06-17

Due Date: 2024-07-01

Reference: PO-12019

Description of Service	Quantity	Unit Price	Total
Business Consulting Services - June 2024	12 hrs	Â£95.00	Â£1,140.00
Subtotal			Â£1,140.00
VAT (Reverse Charge)			Â£0.00
Total			Â£1,140.00

Reverse Charge Note:

VAT not charged. Customer is liable to account for VAT under the reverse charge mechanism.
"Reverse charge: Customer to account for VAT to HMRC."

Important Notes:

- This invoice is issued under the reverse charge mechanism according to UK VAT regulations.
- The supplier does not charge VAT; customer must account for the output VAT.
- The phrase "Reverse charge: Customer to account for VAT to HMRC" should appear clearly.
- Both supplier and customer must be registered for VAT.
- The invoice should be retained for tax and audit purposes.