

Is your website and e-mail legal?

Please read the information below carefully as you may be liable to a fine if in breach of these terms and conditions.

You are required to ensure that your business letters, order forms, business emails and your website show in legible lettering the following –

- Company name
- place of registration
- registered number
- registered office address
- if it is being wound up, this must also be displayed

Rather than worry whether an e-mail sent by your company amounts to a “business letter” or not, it is advisable to ensure that all e-mails sent on company business contain these details.

Reminder - Information required on a VAT invoice

The information below highlights VAT invoice requirements

A VAT invoice must display:

- A sequential invoice number
- The date of the supply
- The date the document was issued
- Name, address and the VAT registration number of the supplier
- Name and address of the person to whom the goods or services are being supplied
- A description identifying the goods or services supplied, each description must show
 - quantity of the goods / the extent of the services
 - unit price

- rate of VAT and amount payable, excluding VAT, expressed in any currency
- the gross total amount payable, excluding VAT, expressed in any currency
- the rate of any cash discount offered
- the total amount of VAT chargeable, expressed in sterling

In theory, the rules are strict. If an invoice does not contain one or more of the above pieces of information, it does not qualify as the basis for recovering input tax.

In practice, if a document is obviously intended to be a VAT invoice, HMRC are unlikely to use minor deficiencies in it as a reason for disallowing input tax, unless they have been unable to collect the output tax. However, they do insist on the key details, such as the name, address and the VAT number of the supplier, enough information about the supply to identify it as something bought for the purposes of the business and the amount of VAT.

N:B It is worth noting that simplified invoices can be issued for an invoice totalling less than £100. Different rules apply for retail supplies.

Who to contact

If you have any questions or concerns about any of the information contained within this bulletin, please feel free to contact a Harwood Hutton partner who would be delighted to discuss any of these matters further with you.

Alternatively, if you would like information relating to business stationery rules you can contact Companies House directly on 0870 33 33 636 or visit their website by following the link below.

www.companieshouse.gov.uk/promotional/busStationery.shtml

If you would like any information relating to VAT invoice requirements you can contact HMRC on 0845 010 9000 or visit their website by following the link below

<http://www.hmrc.gov.uk> (follow VAT notice 700/21)