

Clifford Parish Council

Policy for payment of invoices including VAT (addendum to Financial Regulations adopted on 16 October 2019)

1. Any contactor tendering for a contract valued over £1,000 will be required to confirm in their tender whether they are VAT registered and, if so, their VAT number.
2. Before the tender is submitted to the Council for consideration the clerk will check that the VAT number is valid either by telephoning HMRC or online via the VAT Information Exchange System (VIES)
3. Prior to payment of any invoice over £1,000 which includes VAT the clerk will check that the VAT number is valid either by telephoning HMRC or online via the VAT Information Exchange System (VIES)