Receipts and the £250 rule

A till receipt can be a perfectly good VAT document with far fewer details than a full invoice, if it qualifies. Start with the total.

Based on VAT Notice 700, section 16.6, and VAT Notice 700/21, sections 4.4 and 4.5. Checked against gov.uk on 5 November 2026.

Is the supply £250 or less, including VAT?

Yes: it can be a simplified VAT invoice, the list below. No: a full VAT invoice, or a modified one, is the document to ask for.

SPECIMEN. A FICTIONAL SUPPLIER

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(1) EXAMPLE FUELS LTD
    2 Sample Road, Sampleton

VAT no. GB 000 0000 00 (2)

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3 Feb 2026 08:12 (3)   Trans 00412

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Unleaded fuel (4)              £12.00

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TOTAL inc VAT                  £12.00 (5)

VAT rate                       20% (6)

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        Card sale. Thank you.
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IT MUST SHOW

- [ ] (1) The supplier's name and address
- [ ] (2) The supplier's VAT registration number
- [ ] (3) The time of supply (tax point)
- [ ] (4) A description that identifies what was supplied
- [ ] (5) For each VAT rate, the total payable including VAT
- [ ] (6) For each VAT rate, the rate itself

IT CAN LEAVE OUT

- Customer's name and address
- Quantities
- The VAT as a separate figure
- Unit prices
- Total excluding VAT

ALSO CHECK

- [ ] From a business other than a retailer: the customer agrees to a simplified invoice 16.6.1
- [ ] No exempt supplies are on it 16.6.2, 700/21 4.5
- [ ] A supplier based in Northern Ireland: the customer is not from an EU member state 16.6.1
- [ ] A receipt or transaction number: Notice 700 does not list one, but NoticeDesk flags a receipt without it

Not only for shops, and not above the limit

Any VAT-registered supplier. Businesses other than retailers can issue a simplified invoice too, so a short invoice from a trade supplier can qualify. 16.6.1, 700/21 4.5

More than £250. Ask the supplier for a full VAT invoice, or a modified VAT invoice showing VAT-inclusive values. 16.6.2, 700/21 4.5

A retailer, £250 or less. A customer can still ask for a full VAT invoice, and the retailer must then issue one. 16.6.2

Working from what the receipt shows

No VAT figure printed. Use the VAT fraction: rate ÷ (100 + rate). At 20% that is one-sixth, at 5% one twenty-first.
`£12.00 at 20%: VAT £2.00`
7.3.1, 10.4.2

A card slip. It can serve as the VAT invoice if it shows the name and address, the charge including VAT and the date, plus the VAT number, the rate and a description. Only one document may be the VAT invoice.
16.6.2

Petrol or diesel over £250. A full invoice can be adapted: the vehicle's registration number in place of the customer's name and address. Litres and the type of supply can be left off. 17.1

Waiting on suppliers

Supplier	Document no.	What is missing	Asked on	Received

Have receipts checked by the simplified invoice rules

NoticeDesk runs 16 compliance checks on every document, and a 17th on credit notes and on receipts. It advises, you decide.

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noticedesk.co.uk/receipts-250-checklist

More on the rule: noticedesk.co.uk/blog/simplified-vat-invoices-250-rule

Sources: HMRC, VAT Notice 700 (The VAT guide), sections 7.3.1, 10.4.2, 16.6 and 17.1, at gov.uk/guidance/vat-guide-notice-700. VAT Notice 700/21 (Record keeping), sections 4.4 and 4.5, at gov.uk/guidance/record-keeping-for-vat-notice-70021. Checked against gov.uk on 5 November 2026. General information, not tax advice: the authoritative text is on gov.uk, so check it for your circumstances. NoticeDesk is independent software. It is not affiliated with HM Revenue & Customs, and is not recognised, approved, accredited or endorsed by HMRC. It checks documents against HMRC's published guidance and uses HMRC's Check a UK VAT number service. NoticeDesk Ltd, company no. 17383909 (England & Wales).