

VAT MARGIN SCHEME SALES INVOICE

UK garage / dealer invoice, payment and accounts record template

Important: This template is a general business document for recording vehicle invoices, receipts, payments, refunds, VAT treatment and sales ledger records. It is not legal, tax, accounting or financial advice. Have it checked by a qualified adviser for your exact business, VAT position, sales process and jurisdiction before relying on it.

Form reference / invoice number:	Date:	Staff member:
Vehicle registration:	Customer / buyer:	Invoice / receipt reference:

Purpose

Used when the used vehicle is sold under the VAT margin scheme.

Compliance note: For second-hand vehicles, GOV.UK says the VAT margin scheme lets VAT be accounted for on the difference between purchase price and selling price instead of the full selling price. (gov.uk)

Details to Record

Invoice number:	Invoice date:
Garage name and address:	Customer name and address:
Vehicle registration:	VIN/chassis number:
Make, model, trim:	Mileage:
Sale price:	Margin scheme wording:
VAT not shown separately:	Payment received:
Balance due:	Salesperson name:
Customer acknowledgement:	

Notes / Supporting Evidence

Notes, supporting evidence, payment references, accounting checks or follow-up action:

Signatures / Authorisation

Customer / seller signature: _____	Garage representative signature: _____
Date: _____	Time / reference: _____