GLAZIE

Self-Billing Agreement

The formal VAT self-billing agreement under which GLAZIE raises invoices on a marketplace supplier's behalf: what each self-billed invoice contains, how reserves and deductions are documented, how errors are corrected, and the twelve-month review HMRC expects.

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GLAZIE LTD · Company No. 12310620 · VAT No. GB 336090512 · Registered in England & Wales · 56 Ashgrove Road, Ilford, London, IG3 9XD

Parties

Party	Details
GLAZIE (self-biller)	GLAZIE LTD, company number 12310620, registered in England and Wales, registered office at 56 Ashgrove Road, Ilford, London, IG3 9XD. VAT registration number GB 336090512 (GLAZIE).
Supplier (self-billee)	The business identified in the supplier application through which this Agreement is accepted, whose particulars are recorded in Schedule 1 (the Supplier).

Background

A. GLAZIE operates the GLAZIE marketplace and, under the Supplier Service Agreement, procures manufacture and fulfilment from approved suppliers for marketplace orders.

B. GLAZIE acts as merchant of record towards the customer. The Supplier makes a separate supply of goods and fulfilment services to GLAZIE, and it is that supply this Agreement invoices.

C. The parties have agreed that GLAZIE will prepare VAT invoices on the Supplier's behalf for Covered Supplies rather than the Supplier invoicing GLAZIE.

D. The parties intend this Agreement to satisfy the requirements for a formal VAT self-billing agreement under HMRC VAT Notice 700/62, and it takes effect before any self-billed invoice is issued to the Supplier.

1. Definitions

Covered Supply: any supply of goods and/or fulfilment services made by the Supplier to GLAZIE under the Supplier Service Agreement or an accepted GLAZIE marketplace Order during the Term.

Effective Date: the date on which the Supplier accepts this Agreement, as recorded in Schedule 1.

Expiry Date: the date twelve months after the Effective Date, unless a different date is recorded in Schedule 1 or the parties renew under clause 12.

Self-Billed Credit Note: a VAT credit note prepared and issued by GLAZIE on the Supplier's behalf reducing the consideration shown on a Self-Billed Invoice.

Self-Billed Invoice: a VAT invoice prepared and issued by GLAZIE on behalf of the Supplier for a Covered Supply.

Settlement Statement: the remittance record showing how amounts invoiced, withheld, deducted, released and paid relate to one another. It is not a VAT invoice.

Supplier Portal: the GLAZIE online workspace used for supplier setup, orders, settlements and documents.

Supplier Price: the net amount payable to the Supplier for a Covered Supply under the Supplier Service Agreement and the applicable Commercial Schedule, excluding VAT.

Supplier Service Agreement: the GLAZIE Supplier Service Agreement accepted by the Supplier, as amended in accordance with its terms.

Term: the period from the Effective Date to the Expiry Date, unless ended earlier under this Agreement.

VAT Registered: validly registered for VAT in the United Kingdom, with a VAT registration number GLAZIE has verified and holds on record for the Supplier.

Words defined in the Supplier Service Agreement have the same meaning here unless this Agreement says otherwise. References to VAT rules are to the rules in force at the relevant time.

2. Scope, and what happens if the Supplier is not VAT registered

2.1 This Agreement applies to every Covered Supply made during the Term. It does not change the Supplier Price, the marketplace margin, the delivery obligation, the dispute window, reserves, liability or the payment timetable, all of which are governed by the Supplier Service Agreement and the applicable Commercial Schedule.

2.2 Self-billing is the standard invoicing method for GLAZIE marketplace suppliers. A VAT Registered Supplier participates on that basis unless GLAZIE agrees otherwise in writing.

2.3 Self-billing operates only while both parties are VAT Registered. A Supplier who is not registered for VAT may still be approved, trade on the marketplace and be paid: GLAZIE simply issues a Settlement Statement showing no VAT instead of a Self-Billed Invoice, and the Supplier does not charge VAT on the supply. Nothing in this Agreement requires a Supplier to register for VAT.

2.4 If a Supplier who was not VAT registered becomes registered, they must tell GLAZIE under clause 9. Self-billing begins only once GLAZIE has verified the registration and recorded it in Schedule 1, and applies to Covered Supplies made from that point onwards.

2.5 This Agreement covers supplies made in the United Kingdom. A supply that falls outside the scope of UK VAT, or that is subject to a reverse charge or another special accounting arrangement, is outside self-billing and must be raised with GLAZIE before the supply is made.

3. Supplier authority and undertakings

3.1 The Supplier authorises GLAZIE to prepare and issue Self-Billed Invoices and Self-Billed Credit Notes in the Supplier's name for Covered Supplies.

3.2 The Supplier agrees to accept each Self-Billed Invoice issued by GLAZIE for a Covered Supply during the Term as the Supplier's VAT sales invoice for that supply.

3.3 The Supplier must not issue its own VAT sales invoice to GLAZIE for any Covered Supply while this Agreement is in force.

3.4 If the Supplier issues a duplicate VAT invoice for a Covered Supply by mistake, it must tell GLAZIE promptly and take the accounting steps reasonably required to cancel or correct the duplicate, so that the same supply is not invoiced twice.

3.5 Accepting the self-billing method does not stop the Supplier querying an inaccurate Self-Billed Invoice. Corrections are made through clause 8, not by issuing a second supplier VAT invoice for the same supply.

3.6 The Supplier must account for the VAT shown on a valid Self-Billed Invoice as its output tax for the period in which the tax point falls, whether or not GLAZIE has paid the invoice by then.

3.7 The person accepting this Agreement confirms they have authority to bind the Supplier to it.

4. GLAZIE obligations as self-biller

4.1 GLAZIE will prepare Self-Billed Invoices for Covered Supplies in accordance with applicable UK VAT rules and the information held for the Supplier when the invoice is issued.

4.2 GLAZIE will use reasonable controls to keep the Supplier's legal name, address and VAT registration number current, and will stop issuing Self-Billed Invoices if GLAZIE knows the Supplier is no longer eligible for VAT self-billing.

4.3 GLAZIE will make every Self-Billed Invoice, Self-Billed Credit Note and Settlement Statement available to the Supplier electronically through the Supplier Portal, and by email where the Supplier has configured one.

4.4 GLAZIE allocates the number of each Self-Billed Invoice and Self-Billed Credit Note from its own unique sequence. The Supplier must not renumber a self-billed document, and should record it under the number GLAZIE allocated so the two sets of records reconcile.

4.5 GLAZIE will keep records of Self-Billed Invoices, Self-Billed Credit Notes, Settlement Statements and the corresponding acceptance evidence for at least six years, or longer where the law requires it.

4.6 GLAZIE will not issue a Self-Billed Invoice to a Supplier for whom it does not hold a verified VAT registration number.

5. What each Self-Billed Invoice contains

5.1 Each Self-Billed Invoice is clearly marked SELF-BILLING and contains the information required for a full UK VAT invoice, including the Supplier's name, address and VAT registration number, GLAZIE's name, address and VAT registration number, a unique invoice number, the invoice date, the tax point, a description of the supply, the net amount, the VAT rate, the VAT amount and the total.

5.2 Each Self-Billed Invoice carries the statement: "The VAT shown is your output tax due to HMRC".

5.3 Each Self-Billed Invoice identifies the relevant GLAZIE order or fulfilment reference, so the underlying commercial transaction can be traced from the document.

5.4 A Self-Billed Invoice records the supply from the Supplier to GLAZIE. The end customer's billing details, the price GLAZIE charged the customer and the GLAZIE margin are not part of the Supplier's VAT invoice and are not shown on it.

5.5 A Self-Billed Credit Note carries the same identifying information, is marked as a credit note, and shows the Self-Billed Invoice it adjusts and the reason for the adjustment.

6. Invoice value, VAT rate and tax point

6.1 The net value, VAT rate, VAT amount and gross value of a Self-Billed Invoice are based on the agreed Supplier Price and the commercial figures frozen for the relevant Order, subject to any lawful correction.

6.2 GLAZIE is responsible, as self-biller, for applying the correct VAT treatment when preparing the invoice. The Supplier remains responsible for checking it and for accounting to HMRC for the VAT shown as its output tax.

6.3 Each Self-Billed Invoice shows the tax point and the date of issue in accordance with the VAT rules then in force.

6.4 Where GLAZIE holds no other rate for the Supplier, the standard UK rate is applied. A Supplier whose supplies attract a different rate, or who uses a special VAT scheme that affects the invoice, must tell GLAZIE before its first Covered Supply.

6.5 The timing of payment does not by itself determine or change the taxable value of a Covered Supply.

7. Reserves, deductions and payment

7.1 A Self-Billed Invoice records the VAT value of the Covered Supply. The cash transferred to the Supplier on a given payment date may differ from the invoice total where a reserve, holdback, deduction, credit or earlier payment applies under the Supplier Service Agreement.

A reserve is timing

7.2 A reserve or temporary holdback affects when the Supplier is paid, not what was supplied. It is not treated as a reduction in the taxable value of the original supply, and no credit note is issued for it. When the reserve is released, it is paid on a Settlement Statement that references the original Self-Billed Invoice.

A deduction changes the consideration

7.3 A deduction that permanently reduces what the Supplier is owed for a supply — for example the cost of a remake or redelivery for which the Supplier is responsible under the Supplier Service Agreement, or an agreed price correction — reduces the consideration for that supply. GLAZIE documents it with a Self-Billed Credit Note against the relevant Self-Billed Invoice, so the Supplier's output tax follows the money actually earned rather than the amount first invoiced.

7.4 Where a charge is a separate supply by GLAZIE to the Supplier rather than a reduction in the Supplier's consideration, GLAZIE raises its own VAT invoice for it and does not net it off the Self-Billed Invoice without a document.

7.5 GLAZIE maintains a Settlement Statement showing how each Self-Billed Invoice relates to amounts withheld, deducted, credited, paid and later released, so the Supplier can reconcile a payment to the documents behind it.

7.6 The Supplier's payout timetable and dispute rights are governed by the Supplier Service Agreement and the Commercial Schedule, not by the issue of a Self-Billed Invoice.

8. Errors, disputes and corrections

8.1 The Supplier must check each Self-Billed Invoice and tell GLAZIE promptly, and in any event within 30 days of the invoice being made available, if it believes the Supplier identity, VAT number, VAT rate, tax point, quantity, price, net value, VAT value or any other material information is wrong. Reporting later does not waive the Supplier's rights, but a correction may then fall into a later VAT period.

8.2 A commercial dispute about an Order does not entitle the Supplier to issue a replacement VAT invoice. The parties resolve the underlying issue through the marketplace dispute process, and GLAZIE then issues whatever VAT correction document the law requires.

8.3 GLAZIE corrects a Self-Billed Invoice with an auditable adjustment document — a Self-Billed Credit Note, or a further Self-Billed Invoice where the correction increases the value — rather than by silently altering an unrelated later invoice.

8.4 Invoice and adjustment records remain traceable to the original Order and Self-Billed Invoice number.

8.5 If GLAZIE has issued a Self-Billed Invoice showing the wrong VAT registration number or the wrong legal entity, GLAZIE will cancel or credit it and reissue against the correct details once verified.

9. Changes to the Supplier's VAT status or business

9.1 The Supplier must notify GLAZIE immediately, and in any event within five Business Days, if it:

- becomes registered for UK VAT, having not been registered before;
- ceases to be registered for UK VAT;

- is issued with a different VAT registration number;
- changes its legal entity, legal name or registered address;
- transfers all or part of its business as a going concern in a way that affects Covered Supplies; or
- becomes aware that any VAT registration detail previously given to GLAZIE is inaccurate.

9.2 Notice is given through the Supplier Portal or to the contact address GLAZIE publishes for supplier notices. GLAZIE may suspend new Orders and Self-Billed Invoices while a VAT status or identity question is verified.

9.3 If the Supplier receives a new VAT registration number, GLAZIE will not issue Self-Billed Invoices under the new number until the parties have entered into a new or replacement self-billing agreement, as HMRC rules require.

9.4 If the Supplier transfers its business as a going concern, a new self-billing agreement must be entered into with the transferee before self-billing continues for the transferred business.

9.5 The Supplier is responsible for any VAT, interest or penalty that arises because it failed to notify a change required by this clause, and will reimburse GLAZIE for a liability GLAZIE incurs for that reason. This does not apply to a liability caused by GLAZIE's own error.

10. Verification and records

10.1 The Supplier authorises GLAZIE to verify its VAT registration details with HMRC or another appropriate official service, and to keep evidence of that verification for compliance and audit purposes.

10.2 The Supplier must provide reasonable evidence GLAZIE requests to confirm its legal identity, VAT registration, address or ownership of the bank account used for settlement.

10.3 Each party must keep a copy or electronic record of this Agreement and be able to produce it if HMRC lawfully asks.

10.4 GLAZIE keeps an electronic acceptance record including the agreement version, a content fingerprint of the accepted text, the accepting user, the date and time, the Term recorded in Schedule 1 and the technical audit information reasonably needed to evidence acceptance.

10.5 Personal data handled under this Agreement is governed by the Data Processing Terms and the GLAZIE privacy notice.

11. Systems and service providers

11.1 GLAZIE is the self-biller and remains responsible for issuing Self-Billed Invoices. Those invoices may be generated, stored, transmitted or paid using software, hosting, accounting, payment or other providers acting for GLAZIE.

11.2 If GLAZIE outsources responsibility for issuing Self-Billed Invoices to a third party in the sense contemplated by the HMRC self-billing rules, GLAZIE will notify the Supplier and identify that third party before the arrangement applies.

11.3 Using a payment processor or bank to transmit a payout does not make that provider the issuer of the Self-Billed Invoice.

12. Term, review and renewal

12.1 This Agreement begins on the Effective Date and expires on the Expiry Date, unless ended earlier under clause 13.

12.2 The Term is twelve months. HMRC expects self-billing arrangements to be reviewed at least that often, and this Agreement is written to be renewed rather than to run indefinitely.

12.3 GLAZIE will invite the Supplier to renew before the Expiry Date and will re-verify the Supplier's VAT registration as part of that review.

12.4 A renewal or re-acceptance recorded through the Supplier Portal satisfies the renewal requirement, provided it identifies the agreement version and the new period and creates a durable audit record.

12.5 If the Term expires without renewal, GLAZIE stops issuing Self-Billed Invoices for Covered Supplies made after the Expiry Date. Supplies already invoiced are unaffected, and the Supplier is paid for later supplies once self-billing is renewed or another invoicing arrangement is agreed.

13. Ending and suspending self-billing

13.1 Either party may end this self-billing arrangement by written notice to the other, subject to completing the VAT treatment of Covered Supplies made before the end date.

13.2 This Agreement ends automatically if either party ceases to be VAT registered in circumstances that make self-billing unavailable, subject to correcting documents already issued.

13.3 GLAZIE may suspend self-billing immediately if it reasonably believes the Supplier's VAT registration, identity or authority to receive self-billed invoices is invalid or materially uncertain. GLAZIE will tell the Supplier why and what is needed to resolve it.

13.4 Ending this Agreement does not cancel a Self-Billed Invoice already validly issued, or any obligation to account for VAT, keep records, correct errors or pay amounts properly due.

13.5 Ending this Agreement does not by itself end the Supplier Service Agreement or remove the Supplier from the marketplace, but GLAZIE and the Supplier must agree an alternative invoicing method before further Covered Supplies are made.

14. Relationship with the Supplier Service Agreement

14.1 This Agreement governs the VAT invoicing method for Covered Supplies. The Supplier Service Agreement governs the wider relationship, including manufacture, fulfilment, quality, complaints, remakes, payment eligibility, reserves, deductions, liability and marketplace participation.

14.2 If there is a conflict about self-billing procedure, this Agreement prevails to that extent. If there is a conflict about commercial price or operational performance, the Supplier Service Agreement and the Commercial Schedule prevail.

15. General

15.1 This Agreement may be accepted electronically. An electronic acceptance carrying reliable evidence of the accepting Supplier account and the date and time is intended to bind the Supplier in the same way as a signature.

15.2 GLAZIE may publish a new version of this Agreement. A new version applies to the Supplier from the date the Supplier accepts it; until then the version recorded in Schedule 1 continues to apply.

15.3 Not enforcing a provision immediately is not a waiver of it.

15.4 If a provision is invalid or unenforceable, the rest remains effective and the invalid provision is adjusted only so far as necessary, where lawful.

15.5 Neither party may assign this Agreement without the other's written consent, except that GLAZIE may assign it to a group company that assumes the self-biller role, on notice to the Supplier.

15.6 This Agreement and any non-contractual obligations arising from it are governed by the law of England

and Wales, and the courts of England and Wales have exclusive jurisdiction, subject to any mandatory powers of a tax authority.

Schedule 1 — Self-Billing Particulars

These particulars form part of this Agreement. GLAZIE records them for the Supplier at acceptance and keeps them current; the Supplier can see its own recorded particulars in the Supplier Portal and should tell GLAZIE if any of them is wrong.

Item	Recorded value
Self-biller legal name	GLAZIE LTD
GLAZIE company number	12310620
GLAZIE registered office	56 Ashgrove Road, Ilford, London, IG3 9XD
GLAZIE VAT registration number	GB 336090512
Supplier legal name	As given in the supplier application and confirmed on approval
Supplier company number	As given in the supplier application, where the Supplier is a registered company
Supplier registered or trading address	As given in the supplier application
Supplier UK VAT registration number	As given by the Supplier and verified by GLAZIE. Recorded as “not registered” where the Supplier is not VAT registered, in which case clause 2.3 applies
VAT verification date and reference	The date GLAZIE verified the registration and the reference of that check
Effective Date	The date the Supplier accepted this Agreement
Expiry Date	Twelve months after the Effective Date, unless renewed earlier
Covered Supplies	All supplies made by the Supplier to GLAZIE under the Supplier Service Agreement and accepted GLAZIE marketplace Orders during the Term
Invoice delivery method	Supplier Portal, and email where the Supplier has configured one
Third party responsible for issuing self-bills	None. GLAZIE issues them and remains responsible
Supplier notice address	The contact email held for the Supplier account

Schedule 2 — Supplier confirmations

By accepting this Agreement, the Supplier confirms that throughout the Term it will:

- accept Self-Billed Invoices prepared by GLAZIE for Covered Supplies;
- not issue its own VAT sales invoices to GLAZIE for Covered Supplies;
- check each Self-Billed Invoice and report errors promptly;
- account for the VAT shown on valid Self-Billed Invoices as its output tax;

- tell GLAZIE immediately if it registers for VAT, deregisters, receives a new VAT number, changes legal entity or transfers the business as a going concern;
- record self-billed documents under the numbers GLAZIE allocated; and
- keep a copy or electronic record of this Agreement and the related VAT records.

Schedule 3 — GLAZIE confirmations

By publishing and operating this Agreement, GLAZIE confirms that throughout the Term it will:

- issue Self-Billed Invoices for Covered Supplies in accordance with applicable VAT rules;
- show the Supplier's verified legal and VAT details and everything else a full VAT invoice requires;
- mark each self-billed document SELF-BILLING and carry the statement that the VAT shown is the Supplier's output tax due to HMRC;
- make each document available to the Supplier electronically;
- issue a Self-Billed Credit Note where a deduction reduces the consideration for a supply;
- keep an auditable link between Order, Self-Billed Invoice, adjustment document, Settlement Statement and payout; and
- stop self-billing when GLAZIE knows the Supplier no longer meets the VAT conditions.

Acceptance

This Agreement is accepted electronically. By ticking the Self-Billing Agreement box in the supplier application, the person completing the application confirms on behalf of the Supplier that they have read this Agreement, have authority to bind the Supplier to it, and accept it.

GLAZIE records the version number and content fingerprint of the text accepted, together with the date and time, the accepting user and, where available, the IP address and browser used. The Effective Date and Expiry Date recorded in Schedule 1 run from that acceptance. A copy of the accepted version can be downloaded from the published page at any time.

For GLAZIE LTD: Rehan Jamil, Director.

About this document

Prepared with reference to HM Revenue & Customs, VAT Notice 700/62: Self-billing. HMRC requires a formal agreement to be in place before self-billing starts, requires the supplier to agree to self-billing, not to issue its own VAT invoices for covered supplies, to accept the self-bills and to notify relevant VAT and business changes, and expects agreements to be reviewed at least every twelve months.

Version history

- Version 1.0, 1 September 2026: first published version.