

## Invoice Guide

In order for an invoice which is raised in respect of a taxable supply of goods or services to be valid it must show:

### 1. Transactions over £250

- Unique invoice number
- Purchase Order Number (if available)
- Date of supply, and tax point
- Seller's name or trading name, and address
- Seller's VAT registration number
- Invoice date
- Time of supply (also known as tax point) if this is different from the invoice date
- Name and address of customer
- A description sufficient to identify the goods or services supplied to the customer
- Type of supply - i.e. sale, hire, rental, etc.
- The rate of any discount offered, and
- The total amount of VAT charged

For each different type of item listed on the invoice, it must show:

- Unit price or rate, excluding VAT
- Quantity of goods or the extent of the services
- Rate of VAT that applies to what's being sold
- Total amount payable, excluding VAT

A VAT invoice that includes zero-rated or exempt goods or services, must:

- Show clearly that there is no VAT payable on those goods or services
- Show the total of those values separately

### 1. Transactions under £250 (Simplified VAT invoices)

For sales of goods or services for £250 or less including VAT, a simplified VAT invoice may be used by suppliers. The simplified Vat invoice needs to show:

- Unique invoice number
- Purchase Order Number (if available)
- Seller's name and address
- Seller's VAT registration number
- Time of supply (tax point)
- A description of the goods or services
- For each VAT rate applicable, the total amount payable, including VAT and the VAT rate charged

### 2. Invoices from non-VAT registered suppliers

- Unique invoice number
- Purchase Order Number (if available)
- Seller's name and address
- Time of supply (tax point)
- A description of the goods or services

- For each VAT rate applicable, the total amount payable, including VAT and the VAT rate charged