Information included on invoices

The following shall be set out in an invoice (subsection 7 of § 37 of the VAT Act):

1. the serial number and date of issue of the invoice;
2. the name and address of the taxable person and the person's registration number as a taxable person;
3. the name and address of the acquirer of goods or the recipient of services;
4. the registration number of the acquirer of goods or the recipient of services as a taxable person if the acquirer of goods or the recipient of services has tax liabilities upon the acquisition of goods or receipt of services;
5. the name or a description of the goods or services;
6. the quantity of the goods or extent of the services;
7. the date of dispatch of the goods or provision of the services or the date of receipt of full or partial payment for the goods or services if the date can be determined and differs from the date of issue of the invoice;
8. the price of the goods or services exclusive of value added tax and any discounts, if these are not included in the price;
9. the taxable amount broken down by different rates of value added tax together with the applicable rates of value added tax or the amount of supply exempt from tax;
10. the amount of value added tax payable, except in the cases provided by law. The amount of value added tax shall be indicated in euros.

Hence, the key requirements are the invoice number, date of issuance and information concerning the taxable person, the purchaser of the goods or services and the goods or services, as well as the price of the transaction, the taxable amount broken down by value-added tax rate and the amount of value-added tax payable in euros.

Invoices are subject to additional requirements in case of certain intra-Community transactions. If the date of issuance of the goods or provision of the services or the date of partial or full advance payment for services differs from the date of issuance of the invoice, either the date of issuance of the goods/provision of the services or the date of advance payment must be noted on the invoice if it is possible to determine.

In case of intra-Community supply of goods, it is important to include on the invoice the purchaser's registration number as a taxable person or a taxable person with limited liability in another Member State because only a valid purchaser's registration number entitles such sales to be deemed intra-Community supply taxable at the zero rate. If the seller fails to include the purchaser's valid registration number on the invoice, such supply must be reported and taxed as domestic supply. The purchaser's registration number as a taxable person can be **verified in the database**.

Last updated on 20.05.2026