Other references and notes

Other references

- If a person of a foreign state engaged in business has appointed a tax representative (Value-Added Tax Act, § 20), such tax representative's registration number as a taxable person, name, address and reference to § 20 (6) of the Value-Added Tax Act or Article 204 of Directive 2006/112/EC

- When issuing an invoice pursuant to § 37 (5) of the Value-Added Tax Act, include "self-billing"

Notes

- When applying tax-exemption and the 0% rate (except in cases where "reverse charge" must be included), references to the Value-Added Tax Act or the Directive may be replaced with another clear and unambiguous note.

- In case of the export of goods it is not necessary to include a reference to the provision forming the basis for the tax rate (except in cases where the goods transferred to a third country natural person is treated as export of goods).

- If supply is subject to reverse charge, the invoice must contain "reverse charge" regardless of whether such supply is tax-exempt supply or the supply is subject to the 0% rate. For example, when goods transport services related to the export of goods are provided to a taxable person of another Member State **who is neither the consignor nor the consignee**, the note "reverse charge" is added. If such a goods transport service is provided to the consignor or the consignee, the service is not subject to reverse charge in the recipient's Member State and the invoice should not include the wording "reverse charge".
  In addition, the reference "reverse charge" is added to the invoice in cases where the place of supply is in another Member State where broad reverse charges are applied (pursuant to Article 194 of Directive 2006/112/EC) and therefore the seller of the goods or provider of the services has no obligation to register as a taxable person in the other Member State. For example, when providing services related to immovable property to a taxable person from another Member State in a Member State applying broad reverse charge the reference "reverse charge" will be added to the invoice.

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