References noted on invoices

In case of certain transactions there must be additional references added to invoices either to the relevant provision of the Value-Added Tax Act or provision of the VAT Directive. This requirement arises from Article 226 of the VAT Directive and is specified in as much detail as possible in subsection (8) of the Value-Added Tax Act, specifying both the specific transactions and the required references for each transaction. The references are necessary for example in case of tax-exempt supply and supply taxable at the zero rate, for intra-Community transactions and in case of application of special arrangements.

The following tables in the menu below provide the references to be included on invoices pursuant to subsection (8) of § 37 of the Value-Added Tax Act.

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