VAT accounting and invoices

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Issuance of simplified invoices

Pursuant to subsection 9 of § 37 of the VAT Act it is possible to issue invoices meeting simplified requirements if invoices are issued upon the provision of transport services for passengers or in the case of invoices through parking meters, automated petrol stations and other similar machines. Such provision means above all that the taxable person receiving such services will be able to use such invoice meeting only the requirements of a simplified invoice as basis for deducting value added tax. It should be taken into account that a receipt from a store's cash register, including self-service checkout, is not a simplified invoice, as there is an information desk, administrator or any other employee in the store who can issue an invoice for the goods purchased that meets all the requirements laid down in the VAT Act. A receipt from a regular petrol station (not an automated petrol station) is also not a simplified invoice.

Simplified invoices may be issued when the **amount invoiced does not exceed 160 euros excluding value added tax**.

At least the following information must be set out in a simplified invoice: the date of issuance of the invoice, the name of the taxable person and registration number as a taxable person, the name or description of goods or services and the taxable amount and amount of value-added tax payable (subsection 10 of § 37 VAT Act).

A taxable person to whom a simplified invoice is issued shall indicate the name of the taxable person and the person's registration number as a taxable person on the invoice (subsection 11 of § 37 VAT Act).

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