

What should be included on a VAT invoice?

There are two types of VAT invoice

1. A simplified VAT invoice
2. A full VAT invoice

A VAT invoice does not have to be issued if all the goods and services are exempt or zero rated. VAT invoices should be supplied within 30 days of the goods or services being delivered or if one is requested by the customer.

A simplified VAT invoice

Can be used for all supplies and retail supplies under £250

Must have:

- a. A sequential invoice number
- b. The business (supplier) name and address
- c. The business (supplier) VAT number consisting of 9 digits (ours is 655 6458 04)
- d. The date of supply if different from the invoice date
- e. A description of the goods or services
- f. The VAT rate for each item (exempt and zero rated must be clearly marked) and if VAT rates ARE different, then it should show the rate for each item
- g. The total amount payable including VAT

A modified or full invoice must show

Must be given for all supplies over £250.

- a. A sequential invoice number
- b. The business (supplier) name and address
- c. The business (supplier) VAT number consisting of 9 digits (ours is 655 6458 04)
- d. The date the invoice was issued
- e. Our (the customer's) business name and address
- f. A description of the goods or services
- g. The total amount excluding VAT
- h. The total VAT
- i. Price per item excluding VAT
- j. Quantity of each item
- k. Rate of discount for each item
- l. VAT rate for each item (exempt and zero rated being clearly marked) and if VAT rates ARE different, then it should show the rate for each item