

Details to include on a VAT invoice

You must show the following details on any VAT invoices you issue:

- a sequential number based on one or more series which uniquely identifies the document
- the time of the supply
- the date of issue of the document (where different to the time of supply)
- the name, address and VAT registration number of the supplier
- the name and address of the person to whom the goods or services are supplied
- a description sufficient to identify the goods or services supplied
- for each description, the quantity of the goods or the extent of the services, and the rate of VAT and the amount payable, excluding VAT, expressed in any currency
- the gross total amount payable, excluding VAT, expressed in any currency
- the rate of any cash discount offered
- the total amount of VAT chargeable, expressed in sterling
- the unit price
- the reason for any zero rate of exemption

Special rules apply to invoices issued under a margin scheme or subject to a reverse charge. You need to follow the rules for such supplies.