



## Issuing invoices correctly

### Make sure that your invoices always contain the following information:

- Your company's full name and address
- The recipient's full name and address
- Invoice date
- Your tax number and the VAT ID No. issued by the Federal Central Tax Office
- A unique consecutive invoice number with one or more numbers or character strings or a combination (so-called invoice number) which you assign to every invoice
- Quantity and type of goods supplied or scope and type of service provided
- Time of delivery or service (calendar month is sufficient)
- In the case of a down payment or pre-payment: only when the time of receipt is fixed and is not the issue date of the invoice
- Net amount of the delivery or service
- VAT (19 % or 7 %)
- The tax amount or, in the case of tax exemption, a note stating that the delivery or service is exempt of tax
- Bonus, discounts previously agreed to
- Payment deadline (date by which the money must be transferred to the account)

### Small entrepreneur invoices according to Section 19 of the German Value Added Tax Act

Even those who opt for the small entrepreneur regulation are required to prepare their invoices as listed above. However, they should not include VAT in their invoices as they would otherwise have to pay it to the Tax Office. It is advisable to include the following information on the invoice: "In accordance with Section 19 of the German Value Added Tax Act, the invoice amount shown does not include VAT" ["Im ausgewiesenen Rechnungsbetrag ist gem. § 19 Abs. 1UstG keine Umsatzsteuer enthalten."] Small entrepreneurs also require a tax number or a VAT ID No. which they must state on their invoices.

### Invoices for small amounts up to € 150

- Your company's full name and address
- Invoice date
- Quantity and type of goods supplied or scope of service provided
- Fee and tax amount in one sum (gross fee)
- Tax rate and, if applicable, reference regarding tax exemption

### Archiving invoices

As an entrepreneur, you are obliged to archive invoices issued and invoices received (including invoices for small amounts) for a period of ten years.