



VAT Invoice Requirements

If your business is VAT-registered, in most cases you'll need a full VAT invoice, but for some retail transactions a simplified invoice can be used instead.

Full VAT Invoices

- The suppliers name, address and VAT registration number
- The name and address of the person being supplied
- A unique ID number (Invoice number)
- The date of issue
- The time of supply if this is different to above
- A description of the goods or service supplied including the quantity of each type of item
- The total amount excluding VAT
- The total amount of VAT
- The price per item, excluding VAT
- The rate of VAT charged per item (if an item is exempt from VAT or is Zero-rated, this should be clearly stated)
- The rate of any discount provided

Simplified VAT Invoices

- The suppliers name, address and VAT registration number
- a unique ID number
- The time of supply of goods or service (this may be the same as the date of issue)
- A description of the goods supplied
- The rate of VAT charged per item (if an item is exempt from VAT or is zero-rated, this should be stated)
- The total amount including VAT