

VAT INVOICE REQUIREMENTS

Depending on what your business does and the type of supplies it makes, you can issue one of the following VAT invoices:

- A full invoice
- a modified invoice for retail supplies over £250
- a simplified invoice for retail supplies under £250.

Include the following on your invoice, depending on which type you use.

Invoice information	Full invoice	Simplified invoice	Modified invoice
Unique invoice number that follows on from the last invoice	Yes	Yes	Yes
Your business name and address	Yes	Yes	Yes
Your VAT number	Yes	Yes	Yes
Date	Yes	No	Yes
The tax point (or "time of supply") if this is different from the invoice date	Yes	Yes	Yes
Customer's name or trading name, and address	Yes	No	Yes
Description of the goods or services	Yes	Yes	Yes
Total amount excluding VAT	Yes	No	Yes
Total amount of VAT	Yes	No	Yes
Price per item, excluding VAT	Yes	No	Yes
Quantity of each type of item	Yes	No	Yes



Invoice information	Full invoice	Simplified invoice	Modified invoice
Rate of any discount per item	Yes	No	Yes
Rate of VAT charged per item - if an item is exempt or zero-rated make clear no VAT on these items	Yes	Yes (*)	Yes
Total amount including VAT	No	Yes (*)	Yes

(*) If items are charged at different VAT rates, then show the rate for each.

