

The simplified mandatory information for what are known as "low-value invoices" (less than EUR 250 net) does not apply to EU intra-Community deliveries (Section 6a UStG/German Value Added Tax Act) or reverse-charge services (Section 13b UStG). Therefore, all mandatory details of an invoice are required here.

From: Artist XY / Münchner Str. 10 / 38100 Braunschweig / Telephone / Email
VAT ID-No. DE23232323

Specify the full names and addresses of both parties.

The VAT IDs (Ust. ID Nr.) of both contracting parties must be included on the invoice. Additional tax numbers can be added, but do not have to be.

To: Jovantes GmbH
Ms Kleiber
Grazer Str. 20
A - 1230 Vienna
VAT ID No. ATU67676767

Make sure your invoices have a unique invoice number and a coherent and continuous invoice numbering logic.

Actual issue date of the invoice (independent of service date).

Invoice number: 2022-011

Braunschweig, 4 August 2022

Dear Ms Kleiber,

Description of the delivered work (e. g. title, format, year of creation, authorship, more detailed description of a work of art, etc.). A reference to an agreement or a quotation is not obligatory, but can be of advantage.

As per our purchase agreement of 2 July 2022 here is the invoice for the delivery of the work xy on 4 August 2022.	EUR 2,000.00
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*No separate display of the tax rate and amount, as reverse charge procedure applies.
Note: The German „Kleinunternehmerregelung“/Small Business Regulation is not applicable across borders.*

This revenue is not taxable in Germany pursuant to Section 4 Nr.1b and. 6a UStG /reverse charge procedure. The VAT must be declared and paid by the recipient of the service.

Please transfer the fee to my account: [Bank details including IBAN and BIC]

If no payment deadline is mentioned, a statutory payment deadline applies in Germany pursuant to Section 286 BGB/German Civil Code: In principle, an invoice is always payable immediately. The debtor (B2B) is in default if he/she does not pay within 30 days of the due date and receipt of an invoice. It is also possible, for example, that a purchase agreement may contain information on the payment deadline. However, other countries may have different statutory payment terms. Therefore, it may be beneficial to agree on a payment term and state it explicitly here.