

Sample invoice for delivery of works D→EU/B2B/Reverse Charge/Place of supply principle → Our sample invoices include various explanations. These are marked in colour.

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

Invoice number: 2022-011

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).

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	EUR
for the delivery of the work xy on 4 August 2022.	2,000.00

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.

The touring artists editorial team shall not be liable - except in cases of intent and gross negligence - for the completeness of the sample invoice or its suitability for use and shall not be responsible for ensuring that it duly reflects the interests of any specific user. It shall accept no liability for the currency of the contractual content. Sample invoices can only act as a starting point for an optimal final draft in a specific use case and must generally be adapted to reflect individual requirements.