

The simplified mandatory information for what are known as "low-value invoices" (less than EUR250 net) does not necessarily apply where the "place of performance principle" comes into play. You should check the applicable regulations at the place of performance. In case of doubt, it is best to issue an invoice with all details.

For invoices for artistic services D→EU, a tax known as "withholding tax" may have to be taken into account and, under certain circumstances, paid by the recipient of the service.

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

Specify the full names and addresses of both parties.

The VAT ID (USt. ID Nr.) of the service provider must be included on the invoice. Additional tax numbers can be added, but do not have to be.

To:  
Karen Kleiber  
Grazer Str. 20  
A - 1230 Vienna

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

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

Invoice number: 2022-011

Braunschweig, 4 August 2022

Dear Ms. Kleiber,

Scope and nature of service, as well as the time of provision. Remuneration for the service. A reference to an agreement or a quotation is not obligatory, but can be of advantage.

As per our agreement dated 2 March 2022, here is the invoice for my fee relating to my performance at the wedding ceremony on 23 June 2022 in Vienna.

Net	EUR2,000.00
plus xy% VAT	EUR xxx.00
Total	EUR 2,xxx.00

The place of performance principle applies for artistic, creative or similar services provided to individuals abroad (B2C): VAT is payable in the country in which the activity is performed. You should check if you are required to pay VAT under the laws of the applicable foreign country. If so, this must be included on the invoice. Note: the "Kleinunternehmerregelung"/Small Business Regulation does not apply on a cross-border basis.

Within the EU, it is possible to participate in the so-called One Stop Shop procedure, which also applies to artistic services. You can register for this via the Federal Central Tax Office.

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. 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.