

Checklist for invoices

An invoice must include the following information:

- Full name and address of the performing ensemble/artist and of the recipient of the services
- Tax number or VAT identification number
- Invoice issue date
- Sequential invoice number
- Volume, nature and scope of the services provided
- Time/duration of supply (tax point)
- Compensation, amount of fee
- Value Added Tax, showing each standard-rated or reduced rate item and each tax exempt item separately
- If applicable, reference to tax exemption with reasons for the exemption/in the case of small businesses, with reference to the small business regulation as per section 19 of the German Value Added Tax Act (Umsatzsteuergesetz)
- If applicable, reference to the tax liability of the recipient of the services under the reverse charge procedure for business-to-business (B2B) supplies of services within the EU and the EEA

See also the various sample invoices in the Short Cuts section.