

## Particulars required on tax invoices

In general, tax invoices must show the following:

1. An identifying number or invoice number
2. The date of the supply, i.e. tax point
3. The name, address and VAT registration number (if applicable) of the supplier
4. The name and address of the person to whom the goods or services are supplied
5. The type of supply by reference to the following categories:
  - by sale;
  - on hire purchase or any similar transaction;
  - by loan;
  - by way of exchange;
  - on hire, lease or rental
  - process of goods made from customers materials;
  - sale on commission;
  - on sale or return or similar terms; or
  - any other type of supply which the Commissioners may at any time by notice specify.
6. A description sufficient to identify the goods or services.
7. For each description, the quantity of goods or extent of the services, the rate of tax and the amount payable, excluding tax, expressed in sterling.
8. The gross amount payable, excluding tax, expressed in sterling.
9. The rate of any cash discount offered.
10. The amount of tax chargeable at each rate, with the rate to which it relates expressed in sterling.
11. The total amount of tax chargeable expressed in sterling.
12. A University purchase order number.

When an invoice contains particulars of goods or services which are exempt or zero-rated in addition to taxable supplies, those goods or services must be distinguished on the invoice and must be totaled separately. The total VAT payable on all goods and services on an invoice may be rounded down to the nearest penny. If VAT is calculated on lines of goods or services included with other goods and services in the same invoice, the VAT should either be rounded down to the nearest 0.1 of a penny or rounded to the nearest penny. Whichever method is used should be adopted consistently.

**All VAT registered companies should submit invoices with their VAT number clearly quoted.**