

Smlouva o dílo ILS/Service contract ILS

ČAS-UKZUZ SA / CEN / GROW / EFTA / 564 / 2020-03

### **Příloha 3 / Annex 3**

**EC Povinný obsah faktury**

**EC Mandatory content of an invoice**

## Content of an invoice – 2016-03-14 – EC DG GROW

### Supplier information

Compulsory information for an invoice for all or majority of member states	Compulsory information for an invoice for certain member states only
<b>Full name of the supplier</b>	
<b>Full address of the supplier</b>	
<b>The VAT identification number of the supplier</b> in accordance with ISO Standard under which he supplied the goods and services  (for all member states <b>except Bulgaria</b> )	<b>For Bulgaria, Cyprus, Germany, Greece, Romania, Slovakia:</b>  <b>Tax reference number of the supplier</b> , in other cases, where your country refrains from allocating a VAT identification number in accordance with ISO Standard for certain cases
	<b>For Belgium, Cyprus, Denmark, Estonia, France, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Netherlands, Poland Portugal, Romania, Slovenia:</b>  <ul style="list-style-type: none"> <li>• <b>Full name of tax representative (if any) of the supplier</b> where the person liable to pay VAT is the tax representative,</li> <li>• <b>Full address of the tax representative (if any)</b> of the supplier where the person liable to pay VAT is the tax representative,</li> <li>• <b>VAT identification number of the fiscal representative</b> in accordance with ISO Standard (if any) of the supplier where the person liable to pay the VAT is the tax representative.</li> </ul>

### Customer information

Compulsory information for an invoice for all or majority of member states	Compulsory information for an invoice for certain member states only
<b>Full name of the customer</b>	
<b>Full address of the customer</b>	
<b>The VAT identification number of the customer</b> in accordance with ISO Standard where the customer is liable to pay the VAT or in case of intra-Community supplies ( <b>except for Bulgaria</b> )	<b>For Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Germany, Greece, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovak Republic, Spain:</b>  <b>The VAT identification number of the customer in other cases than general rule.</b>
	<b>For Belgium, Cyprus, Estonia, Greece, Hungary, Italy, Latvia, Lithuania, Netherlands, Poland, Portugal, Romania, Slovenia:</b>  <ul style="list-style-type: none"> <li>• <b>Full name of the tax representative (if any)</b> of the customer where the person liable to pay VAT is the tax representative</li> <li>• <b>Full address of the tax representative (if any)</b> of the customer where the person liable to pay VAT is the tax representative</li> <li>• <b>VAT identification number of the fiscal representative (if any)</b> the customer where the person liable to pay the VAT is the tax representative</li> </ul>

**Content information**

Compulsory information for an invoice for all or majority of member states	Compulsory information for an invoice for certain member states only
<ul style="list-style-type: none"> <li>• Sequential number based on one or more series, which uniquely identifies the invoice</li> <li>• Date of issue of the invoice</li> <li>• Date on which the supply of goods or services was made or completed or the date on which the payment on account was made before any supply, insofar as that a date can be determined and differs from the date of issue of the invoice (except for Bulgaria)</li> <li>• Description/nature of the goods or services</li> <li>• Quantity of the goods supplied or the extent and nature of the services rendered</li> <li>• Price per unit (excluding VAT) (except for Germany)</li> <li>• Any discounts or rebates, not included in the unit price (except for Austria)</li> <li>• Taxable amount per VAT rate or exemption</li> <li>• VAT rate(s) applied</li> <li>• Total VAT amount</li> </ul>	<p>Where an exemption is involved or where the customer is liable to pay the tax further information should be given accordingly :</p> <ul style="list-style-type: none"> <li>• Reference to the appropriate provision of the Sixth directive for: <b>Austria, Belgium, Cyprus, Denmark, Estonia, Finland, France Germany, Ireland Lithuania Luxembourg, Netherlands, Poland, Portugal, Sweden, Spain, UK</b></li> </ul> <p>OR</p> <ul style="list-style-type: none"> <li>• Reference to the corresponding national provision for: <b>Czech Republic, Greece, Hungary, Italy, Latvia, Malta, Slovak Republic, Slovenia, Austria, Belgium, Cyprus, Denmark, Estonia, Finland, France Germany, Ireland Lithuania Luxembourg, Netherlands, Poland, Portugal, Sweden, Spain, UK</b></li> </ul> <p>OR</p> <ul style="list-style-type: none"> <li>• Any indication that the supply is exempt or subject to the reverse charge procedure for: <b>Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Finland, France Germany, Greece, Hungary, Ireland, Luxembourg, Malta, Portugal, Romania, Netherlands, Poland, Sweden, Spain, UK</b></li> </ul>
	<p>For Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France Greece, Hungary, Ireland, Italy, Malta, Netherlands, Latvia, Lithuania, Luxembourg, Poland, Portugal, Romania, Slovak Republic, Slovenia, Sweden, Spain, UK:</p> <p>Obligation to mention the amounts on the invoice in the local currency</p>
	<p>For Bulgaria, Greece, Hungary, Lithuania, Poland, Romania, UK:</p> <p>Obligation to issue the invoice in one of the official languages</p>

**WARNING:** *the issuer of the invoice should follow the VAT legislation in force at the time the invoice is issued*