



TaxNut

What a VAT invoice should include

Whenever you supply goods or services on which VAT is chargeable to another VAT-registered person or business, you must give them a document showing certain information about what you are supplying. This document is called a VAT invoice.

Normally you must issue a VAT invoice within **30 days** of the date you make the supply.

What details must I include on a VAT invoice?

You must show:

- an identifying number
- your name, address and VAT registration number
- the date of issue of the invoice
- time of supply (tax point) - if different from date of issue of the invoice
- your customer's name (or trading name) and address
- a description identifying the goods or services supplied
- the unit price (see [Notice 700](#), para 16.3.2)
- the rate of any cash discount offered
- the total amount of VAT charged, shown in sterling
- the gross total amount payable, excluding VAT

For each description of goods and services you must show the following:

- quantity of goods or extent of the services
- rate of VAT
- amount payable, excluding VAT

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