

Minimum Invoice Details you are Obligated to Provide for German Umsatzsteuer (VAT) Deduction

To be entitled to German Umsatzsteuer deduction (deduction of input tax) your invoice needs to provide the following information:

1. Your full name and your address
2. Your tax identification number or your value added tax identification number
3. The full name and the address of the recipient
4. The date of issue
5. A consecutive invoice number
6. Performance date
7. Scope of performance and type of performance
8. net charge for services broken down by tax rates if necessary
9. Umsatzsteuersatz (VAT rate) for net charge
10. Umsatzsteuerbetrag (sales tax amount)

Invoices up to 250 € need to provide less information:

1. Your full name and your address
2. The date of issue
3. Scope of performance and type of performance
4. The charge and the sales tax due on that amount, broken down by tax rates if necessary
5. Tax rate to be applied

We suggest your invoice should provide some further information:

1. Your bank details
2. Terms of payment

In specific cases the German legislature requires additional information e.g.:

- Services provided to foreign companies
- transactions under the rule of § 13b UStG (Reverse charge, e.g. services provided from one construction company to another)
- The sale of used cars in accordance with § 25a UStG
- tax-free services
- Small businesses according to § 19 UStG

In this cases please feel free to contact us! We will show you, how to adjust your invoice to legislation.