



VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	19
Reduced	9, 5
Increased	n/a
General	In principle, for each supply of service rendered by a company a proper invoice must be issued.
Specifics	see below
Language of the invoices	n/a
Invoices in foreign currency	Invoices can be issued in any currency. However, the amount of the value of the VAT of the supply, must be stated in EURO. In case that the amount is presented in any other currency, then the conversion to the EURO amount should be made based on the exchange rates provided by the European Central bank on the date of the issuance of the invoice.

Invoicing Requirements

Date of Issue

A sequential number, based on one or more series, which uniquely identifies the invoice

The VAT identification number, under which the taxable person supplied the goods or services

The customer's VAT identification number, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT

The full name and address of the taxable person and the customer

The quantity and nature of the goods supplied or the extent and nature of the services rendered

The date on which the supply of goods or services was made or completed, or the date on which the payment on account was made, in so far as that date can be determined and differs from the date of issue of the invoice

The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price

The VAT rate applied

The VAT amount payable, except where a special arrangement is applied under which such a detail is excluded

The mentioning of 'Self-billing', in the case where the customer receiving a supply, issues the invoice, instead of that being issued by the supplier

In the case of an exemption or where the customer is liable for payment of VAT, reference to the applicable provision of the respective Directive, or to the corresponding national provision, indicating that the supply of goods or services is exempt, or subject to the reverse charge procedure

Where the customer is liable for the payment of VAT, the mention 'Reverse Charge'.

In the case of the supply of a new means of transport made in accordance with the conditions specified in Article 138 (1) and (2)(a), the characteristics as identified in point (b) of Article 2(2);

Where the margin scheme for travel agents is applied, reference to Article 306, or to the corresponding national provisions, or any other reference indicating that the margin scheme has been applied

Where one of the special arrangements applicable to second-hand goods, works of art, collectors' items and antiques is applied, reference to Articles 313, 326 or 333, or to the corresponding national provisions, or any other reference indicating that one of those arrangements has been applied;

Where the person liable for payment of VAT is a tax representative for the purposes of Article 204, the VAT identification number, referred to in Article 214, of that tax representative, together with his full name and address

Remarks on invoices	
intra-Community supplies	Απαλλαγή απο τον ΦΠΑ σύμφωνα με το άρθρο
Triangulation	Τριγωνική συναλλαγή
Reverse Charge	Αντίστροφη επιβάρυνση
Export of goods to non-EU countries	-
Self-billing	Αυτοτιμολόγηση

Invoices for small amounts	
Invoicing Requirements	The requirements for invoices of small amounts do not differ from the above mentioned requirements. In practise, as a minimum the below shall be included:
	Date of issue
	Name and address of supplier
	VAT number of supplier
	Nature of goods supplied/services rendered
	Applicable VAT rate
	Total (gross) amount
	Amount or percentage of granted discounts

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	Yes
Transportation costs (bus, train)	Yes
Taxi	Yes
Rental car	No (Unless rental relates to vans)
Fuel costs for passenger cars (gas, diesel etc.)	Yes, provided that cars are being used for business purposes and company provides adequate evidence of this to the VAT authorities (upon request)
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	Yes (if the value is below 17 € per item)