

 **Denmark**

## VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
<b>Standard</b>	25
<b>Reduced</b>	n/a
<b>Increased</b>	n/a

  

<b>General</b>	In principle, for each supply or service rendered by a company a proper invoice must be issued.
<b>Specifics</b>	See below
<b>Language of the invoices</b>	Invoices can be issued in any language, but shall be translated at the request of the fiscal authorities.
<b>Invoices in foreign currency</b>	Invoices can be issued in any currency. However, if this is not DKK or EUR, the VAT amount in DKK as well as the relevant exchange rate shall be added to the invoice. Companies can choose whether to use the last published exchange rate of the European Central Bank or the Danish National Bank, or the exchange rate published by the Danish authorities for customs purposes. Companies are bound for this choice for at least two years.

## Invoicing Requirements

Date of issue
Sequential invoice number
Name and address of supplier
Local Danish VAT number of supplier
EU-VAT-ID-No. of supplier mandatory for intra-Community supplies and VAT ID-No. of buyer if the buyer is registered for VAT
EU-VAT-ID-No. of supplier mandatory for reverse charge supplies and VAT ID-No. of buyer
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. of customer for reverse charge supplies
Date of supply of goods/services/payment if corresponding to invoice date
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT in any currency allowed (under certain circumstances)
VAT amount in local currency of place of supply obligatory (under certain circumstances)
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Indication that reverse charge applies
Indication that supply is VAT exempt

Remarks on invoices	
<b>intra-Community supplies</b>	Momsfritaget, jf. momslovens § 34, stk. 1, nr. 1
<b>Triangulation</b>	Momsfri trekantshandel, jf. momslovens § 35, stk. 1, nr. 2, jf. momslovens § 46, stk. 1, nr. 1 (depends on which of the parties in the chain supply is relevant in Denmark)
<b>Reverse Charge</b>	Omvendt betalingspligt
<b>Export of goods to non-EU countries</b>	Momsfritaget, jf. momslovens § 34, stk. 1, nr.5
<b>Self-billing</b>	Afregningsbilag

<b>Invoices for small amounts</b>	Invoices for small amounts are possible up to an amount of DKK 3.000 (under DKK 5.000 if sales to private individuals)
<b>Invoicing Requirements</b>	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Nature of goods supplied/services rendered
	The total amount and the VAT amount

Input VAT refund / deduction	
<b>Travel expenses for own staff</b>	
<b>Accommodation (hotel)</b>	Yes - if breakfast is included in the overnight stay breakfast and hotel must be shown separately on the invoice
<b>Meals (for own staff) during a business trip - also clients/business relations</b>	25%
<b>Transportation costs (bus, train)</b>	Yes, if not exempt
<b>Taxi</b>	Yes, if not exempt
<b>Rental car</b>	Yes, under certain circumstances
<b>Fuel costs for passenger cars (gas, diesel etc.)</b>	No
<b>Telecommunication</b>	Yes, special rules apply
<b>Other expenses</b>	
<b>Entertainment expenses (for third parties e.g. customers)</b>	25%
<b>Gifts (for third parties, e.g. customers etc.)</b>	No
<b>Promotional items with name/logo</b>	Yes