


Germany

VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	19
Reduced	7
Increased	n/a

General	In principle, for each supply of goods or services rendered by a taxable person to another taxable person a proper invoice must be issued.
Specifics	n/a
Language of the invoices	n/a
Invoices in foreign currency	Invoices can be issued in any currency. For VAT compliance purposes the amounts must be converted accordingly into EUR. The conversion into EUR must be made at the official exchange rates published by the Federal Ministry of Finance at the time of supply of goods or service. In case the tax authorities agree the conversion might be made at the daily exchange rate. The same applies for currencies where no official exchange rate published by the Federal Ministry of Finance does exist.

Invoicing Requirements

Date of issue

Sequential invoice number

Name and address of supplier

EU-VAT-ID-No. of supplier or alternatively local VAT number of supplier

EU-VAT-ID-No. of supplier mandatory for intra-Community supplies

EU-VAT-ID-No. of supplier mandatory for reverse charge supplies

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

Taxable amount for the VAT

Applicable VAT rate

VAT amount

VAT amount in any currency allowed

Amount or percentage of granted discounts or in case of bonus or discount agreements an indication that such agreements are applicable

Indication that invoice relates to intra-Community supply

Indication that reverse charge applies

Indication that supply is VAT exempt

Remarks on invoices	
intra-Community supplies	Steuerfreie innergemeinschaftliche Lieferung gem. § 4 Nr. 1b UStG
Triangulation	Inneregemeinschaftliches Dreiecksgeschäft gem. § 25b UStG, Steuerschuld geht auf den letzten Abnehmer über
Reverse Charge	Steuerschuldnerschaft des Leistungsempfängers
Export of goods to non-EU countries	Steuerfreie Ausfuhrlieferung gem. § 4 Nr. 1a UStG
Self-billing	Gutschrift

Invoices for small amounts	
Invoicing Requirements	Invoices for small amounts are possible up to a total (gross) amount of 250 €
	Name and address of supplier
	Date of issue
	Nature of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Total (gross) amount
	Applicable VAT rate
	Indication that supply is VAT exempt

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	Costs below 60 € (gross amount): Yes Costs over 60 € (gross amount): No
Transportation costs (bus, train)	Yes
Taxi	Yes
Rental car	Yes
Fuel costs for passenger cars (gas, diesel etc.)	Yes
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	Yes
Gifts (for third parties, e.g. customers etc.)	Gifts below 35 € (net amount): Yes Gifts over 35 €: (net amount): No