



## VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
<b>Standard</b>	23
<b>Reduced</b>	13.5, 9, 5.4, 4.8
<b>Increased</b>	n/a

  

<b>General</b>	In principle, for each supply of goods or service rendered by a supplier, a proper invoice must be issued no later than the 15th day of the month following supply.
<b>Specifics</b>	n/a
<b>Language of the invoices</b>	English or Irish generally but if in any other language, translations can be requested by Revenue.
<b>Invoices in foreign currency</b>	Invoices in foreign currency are to be converted at the current exchange rate of the Irish Central Bank at the time of the supply of goods or services. The VAT amount is to be indicated in EUR. In agreement with the Irish financial administration, deviating rules can also be settled.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier
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 amount in local currency of place of supply obligatory
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>	Intra-Community supply of goods under Section 24 of VAT Consolidation Act 2010 - "VAT exempt EU-delivery"
<b>Triangulation</b>	Supply subject to the simplified triangulation method under Section 32 of VAT Consolidation Act 2010, recipient is liable to account for VAT on the supply in accordance with Section 23 of VAT Consolidation Act 2010
<b>Reverse Charge</b>	"Reverse charge applies - customer to account for the VAT arising"
<b>Export of goods to non-EU countries</b>	Export of goods under Paragraph 3 Part 1 of Schedule 2 of VAT Consolidation Act 2010
<b>Self-billing</b>	Self-billing

Invoices for small amounts	
<b>Invoicing Requirements</b>	Invoices for small amounts are possible up to an amount of 100 €
	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Nature of goods supplied/services rendered
	Taxable amount for the VAT
	VAT amount

Input VAT refund / deduction	
Travel expenses for own staff	
<b>Accommodation (hotel)</b>	Generally, no, but there is an exception for conferences that meet certain criteria.
<b>Meals (for own staff) during a business trip</b>	No, unless they are part of a taxable supply of services.
<b>Transportation costs (bus, train)</b>	No (VAT exempt in any event)
<b>Taxi</b>	No (VAT exempt in any event)
<b>Rental car</b>	Yes
<b>Fuel costs for passenger cars (gas, diesel etc.)</b>	Yes, except for petrol (diesel, LPG are ok). If petrol is for stock in trade, VAT is deductible.
<b>Telecommunication</b>	Yes
Other expenses	
<b>Entertainment expenses (for third parties e.g. customers)</b>	No
<b>Gifts (for third parties, e.g. customers etc.)</b>	No, constitutes entertainment
<b>Others</b>	No, constitutes entertainment