



VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	21
Reduced	10, 4
Increased	n/a
General	In principle, invoices are to be issued in any language within one month after the supply of goods or service.
Specifics	Immediate Supply Information (ISI) since 01.07.2017 - Live-Invoicing
Language of the invoices	Invoices are not required to be issued in Spanish, but the Spanish tax authorities may require a translation.
Invoices in foreign currency	Invoices can also be issued in foreign currencies, but the VAT amount must be indicated in EUR. The VAT amount is to be converted using the exchange rate published by the Spanish National Bank at the date of supply of goods /service.

Invoicing Requirements

Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier or local VAT number of supplier (if different from EU VAT-ID)
EU-VAT-ID-No. of supplier mandatory for intra-Community 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
EU-VAT-ID-No. of customer for domestic supplies or alternatively VAT number of customer for domestic supplies (if different from EU VAT-ID)
In case of a local VAT registration of a non-established customer, the indication of the local VAT-ID-No. of customer for domestic supplies is obligatory
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
Taxable amount in local currency (Possible in any currency)
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Direktive in case of intra-Community supplies
Indication that reverse charge applies
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Direktive in case of VAT exemption

Remarks on invoices	
intra-Community supplies	Entrega intracomunitaria exenta en virtud del artículo 25 de la Ley 37/1992
Triangulation	Adquisición intracomunitaria exenta por operación triangular en virtud del artículo 26.Tres de la Ley 37/1992
Reverse Charge	Inversión del sujeto pasivo
Export of goods to non-EU countries	Exportación exenta en virtud del artículo 21 de la Ley 37/1992
Self-billing	Facturación por el destinatario, en virtud del artículo 5 del Reglamento de facturación.

Invoices for small amounts	There are simplified requirements for invoices for small amounts up to 400 €. The amount will be limited to 3.000 € to certain economic activities (Retail sales, transport of people, restaurants, bars, cafeterias, hairdressers, parkings, tolls, laundries, etc.).
Invoicing Requirements	Date of issue Sequential invoice number Name and address of supplier VAT number of supplier Under certain circumstances VAT number of customer (when recipient is an entrepreneur and asks for it). Date of supply of goods/service Nature of goods supplied/services rendered Taxable amount for the VAT Total (gross) amount

Input VAT refund / deduction	
Travel expenses for own staff	
Accomodation (hotel)	Yes (Only if deductible from the CIT standpoint).
Meals (for own staff) during a business trip	Yes (Only if deductible from the CIT standpoint).
Transportation costs (bus, train)	Yes (Only if deductible from the CIT standpoint).
Taxi	Yes (Only if deductible from the CIT standpoint).
Rental car	(Limited to 50% and only if deductible from the CIT standpoint).
Fuel costs for passenger cars (gas, diesel etc.)	(Only if deductible from the CIT standpoint).
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	No
Others	Jewellery, metal precious not allowed