



**Annex § 3 – General invoice requirements (Art 226 EC Directive 2006/112).**

An invoice must be made up for all goods and services to an entrepreneur or a legal entity who is not an entrepreneur. An invoice should be sent before the 15<sup>th</sup> day of the month following the month in which the goods were supplied.

- Name and address of selling party (in full)
- Name and address of acquiring party (in full)
- Invoice date
- Invoice number (invoices should be numbered consecutively)
- Detailed description of nature and quantity of goods supplied / HS-code / GN-code, 8 digits
- Date on which the supply of goods was made or completed
- Unit price excluding VAT
- Any advance payments, discounts and rebates if these have not been included in the unit price
- Taxable amount per rate or exemption
- Price excluding VAT, unless a special ruling applies
- VAT rate applied
- Price including VAT
- The amounts, which appear, on the invoice may be expressed in any currency, provided that the amount of tax to be paid is expressed in the national currency of the Member State where the supply of goods takes place.

**Sale to VAT-registered enterprise Dutch customer**

- VAT identification number of Dutch acquiring party.
- “verlegging conform artikel 12 lid 3 Wet op de Omzetbelasting 1968 / [transfer in conformity with article 12 par 3 Turnover Tax Act 1968]”
- Neither VAT rate nor price including VAT should be mentioned

**in the case of Intra-community supplies\***

- VAT identification number of (Intra-Community) acquiring party
- “VAT zero rate, in conformity with Article Art 138 EC Directive 2006/112”.

**in the case of Intra-community simplified A-B-C transactions\***

- VAT identification number of (Intra-Community) acquiring party B and C
- “VAT zero rate in conformity with Article 141 EC Directive 2006/112”.

**in the case of deliveries outside the European Union (export)\***

- Statement “zero VAT rate as an export supply for the Netherlands [Statement “nil in conformity with article 9 par 2 sub b jo. Table II item a 2]”
- “VAT zero rate in conformity with Article 146 EC Directive 2006/112”.

**in the case of VAT warehouse sale\* (only for listed & VAT warehouse licensed commodities)**

- VAT identification number of (Intra-Community) acquiring party.
- “VAT zero rated supply, according to Tabel II, Post a.8.b’ [Levering met toepassing van Tabel II, Post a.8.b.]”
- “Art 157(1) EC Directive 2006/112”
- “Sale within location bonded VAT warehouse”
- “Verbrugge Customs BV warehouse license number NL812940465B01/36cBeschOB”

**other domestic (NL) supplies, VAT charged.**

- VAT rate, 21% / Price including VAT

In the case where you have appointed Verbrugge Customs B.V. as your limited fiscal representative to report your onward sales transactions, invoices need to add

- “limited fiscal representative: Verbrugge Customs B.V.”
- “POBox 5 – 4530 AA Terneuzen” “VAT ID NL812940465B02”

**\* ALL SUPPLIES NEED TO BE PROVEN BY SUBSTANTIAL, TRANSPORT DOCUMENTATION, PROOF OF DELIVERY AND OTHER REQUIRED INFORMATION TO BE SURRENDERED AT REQUEST OF AUTHORITIES.**