

### **Tax invoice requirements:**

Please see below for the list of items to be included on full tax invoices(mandatory for any amounts above AED 10,000):

1. The words "Tax Invoice" clearly displayed on the invoice.
2. Name, address and Tax Registration Number (TRN) of supplier.
3. Name, address and TRN of customer
4. A sequential Tax Invoice Number or a unique number which enables identification of the Tax Invoice and the order of the Tax Invoice in any sequence of invoices (e.g. invoice number).
5. The date of issuing the Tax Invoice (e.g. invoice date).
6. The date of supply if different to the date of issue of the Tax Invoice (e.g. if you are invoiced in February for an annual license / subscription / insurance starting 1<sup>st</sup> of Feb 2018 until 31<sup>st</sup> of Jan 2019, or for a service (staff meals) received in January but invoiced in February).
  - Please note that any service or goods supplied in 2017 but the invoice is received in 2018 are out of scope of VAT and no VAT should be added.
7. A description of the Goods or Services supplied (line item).
8. For each good or service (line item):
  - the unit price
  - the quantity or volume
  - the rate of VAT
  - the tax due
  - the amount payable expressed in AED

### **Please see an example below;**

No.	Description	Qty.	Net value (AED)	Tax rate (AED)	Tax due (AED)	Gross amount (AED)
1	Water	1	1,000	5%	50	1,050
2	Consulting services	1	10,000	5%	500	10,500
3	Management	1	20,000	5%	1,000	21,000
4	Electricity	1	1,000	5%	50	1,050
	<b>Total</b>		<b>32,000</b>	<b>5%</b>	<b>1,600</b>	<b>33,600</b>

9. The amount of any discount offered (if any).
10. The gross amount payable expressed in AED.
11. The VAT amount payable - expressed in AED together with the rate of exchange applied (if in foreign currency - must be the daily rate issued by the Central Bank of UAE).
12. A statement that the Recipient \_\_\_\_\_ is required to account for the Tax in terms of Article 48 of the Federal Decree-Law No 8 of 2017.

Please also see below for the list of items to be included on simplified tax invoices(only for amounts below AED 10,000 / a full tax invoice can also be received):

1. The words "Tax Invoice" clearly displayed on the invoice.
2. Name, address and Tax Registration Number (TRN) of the supplier.
3. The date of issuing the Tax Invoice (e.g. invoice date).
4. A description of the Goods or Services supplied (line item).
5. The total consideration and the tax amount charged.