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Vienna, 30 September 2014

11 Essential Elements of Invoices

under Sec. 11 of the Austrian VAT Code

For invoices up to EUR 400 (incl. VAT):

(or “invoices for small amounts”)

- 1) name and address of the supplier of goods or services
- 2) description of the supply (quantity and identification) or service (nature and volume)
- 3) date of delivery or performance period
- 4) price of supply/service (gross amount including VAT)
- 5) tax rate or, where applicable, reference to exemption or reverse charge
- 6) date of issue

in addition, for invoices in excess of EUR 400:

- 7) name and address of the recipient
- 8) tax amount (and net price)
- 9) VAT identification number of the supplier of goods/service
- 10) serial number of invoice

in addition, for invoices in excess of EUR 10,000 (incl. VAT):

- 11) VAT identification number of the recipient

Sample invoice

Punktgenau – HandelsgmbH
Handelsstraße 25
1010 Vienna
tel. 01/1234567

1

7

Company
Max Mustermann
Musterstraße 25
1000 Musterdorf

Vienna, 30 October 2014

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10

Invoice No.: 789/2014

3

Delivery date: 25 October 2014

Vat identification number of service recipient: ATU12312312

11

Qty	Unit	Identification of goods/service	Price/unit €	Price in €
5	pcs	"Sharp compet" calculator	85.00	425.00
5	box	"superprint" copy paper	15.00	75.00
6	pcs	"Shimmer" gel pen	1.75	10.50

2

5

net amount
+ 20% VAT

510.25
102.10

8

To pay

612.60

4

We look forward to your payment of the entire amount with 14 days of receipt of this invoice at the latest.

Alternative: We look forward to your payment by 13 November 2014 at the latest.

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Payable and actionable in Vienna, VAT identification number: ATU52699307,
Bank Austria Creditanstalt AG, account No. 123 456 789, bank code 12000 (Swift code BKAUATWW);
IBAN AT611200011szz

Explanatory notes – essential elements of invoices

1	NAME AND ADDRESS OF THE SUPPLIER	Name and address of the supplier of goods or services.
2	DESCRIPTION OF THE SUPPLY OR SERVICE	Information about quantity and exact identification of the supplied goods (product number if available) and nature and volume of other supplied services where applicable. General names are not sufficient. A reference to details in other documents can be given (for example, in the delivery note).
3	DATE OF DELIVERY OR PERFORMANCE PERIOD	Date of delivery or other performance or period to which the performance is related.
4	PRICE	Net amount for the supply concerned or other performance. The currency should also be specified. (In relation to invoices for small amounts, it is sufficient to specify the total amount including VAT and the VAT rate in the invoice.)
5	TAX RATE OR REFERENCE TO EXEMPTION FROM TAX	Information on tax rate(s) or reference to exemption from tax if applicable. (Information about the statutory provisions regulating tax exemption is not required.)
5	REFERENCE TO REVERSE CHARGE	Invoices for construction activities or other services provided by foreign entrepreneurs (for example, advertising, counselling, data processing) must contain a reference to the reverse charge mechanism.
6	DATE OF ISSUE	The date of issue of the invoice should not be later than in the month following the supply/performance. Hint: For cash transactions, it is sufficient to specify "Date of supply = date of issue of the invoice."
7	NAME AND ADDRESS OF THE RECIPIENT	Name and address of the customer or recipient of the service (= client). Any identification enabling a clear determination of the name and address is sufficient.
8	TAX AMOUNT	Amount of the price which is tax. In charging supplies and other performances with various tax rates, the prices and amounts of tax must be divided by rates. Specifying them in a single sum is permissible only if the tax rate is given for each item of the invoice.

9	VAT IDENTIFICATION NUMBER OF THE SUPPLIER	<p>Tax number for VAT purposes (VAT identification number) given to the entrepreneur by the revenue authority, in the format of e.g. ATU 12345678. The VAT identification number must be specified at the time of claiming input VAT. If a missing VAT identification number is supplemented within one month, the invoice is recognised as a tax document retrospectively. If it is supplemented later, the input tax can be claimed only when all the essential elements of the invoice are supplemented. The recipient is not required to check the VAT identification number for substantive accuracy.</p>
10	SERIAL NUMBER OF INVOICE	<p>The invoice must contain a serial number with one or several numerical series which are used only once for identification purposes. Letters are also permissible. A special numerical series can be used for credit notes. Credit note recipient is not required to use a special serial number for a credit note. Invoices for small amounts can be included in a numerical series. The start of a numerical series can be chosen arbitrarily but must be systematic (it is permissible to start a new numerical series every day). Various groups of invoices are also permissible (for example, by branches, establishments, buildings, cash registers); however, the assignment must be unambiguous. Various sales systems, groups of goods or manufacturing processes can also exist as separate invoice groups. Foreign entrepreneurs must use a separate group of invoices for sales in Austria. The recipient is not required to check the serial number for correctness.</p>
11	VAT IDENTIFICATION NUMBER OF THE RECIPIENT – NEW	<p>Since 1 July 2006, for invoices whose total amount (gross amount incl. VAT) exceeds EUR 10,000, it is necessary to specify the VAT identification number of the domestic recipient (customer) if the recipient is an entrepreneur. The VAT identification number had to be indicated also before 2006 for construction activities in relation to which reverse charge was applied.</p>