



REQUIRED INFORMATION ON INVOICES - IRC/IRS

EU requirements for an Invoice are as follows:

- 1) Date;
- 2) Number of invoice (*must be sequential*);
- 3) Fiscal number of both company and recipient;
- 4) Names and full addresses of both company & recipient;
- 5) Description of goods or services;
- 6) Quantity of goods or services;
- 7) Date of delivery of goods or rendering of services;
- 8) Location of delivery;
- 9) Amount charges for goods or services without VAT;
- 10) Rate of VAT applicable;
- 11) Amount of VAT due;
- 12) If exempt from VAT, reference to legislation article n° justifying exemption;
- 13) If special VAT rules apply, reference to legislation article n° in question.
- 14) Total amount due

Invoices may be produced electronically (in which case *Finanças* should be informed).

Electronic invoices should also have an initialled company stamp to assure authenticity.