



Comparison of Standard Invoice and Simplified Invoice

	<i>Standard Invoice</i>	<i>Simplified Invoice</i>
Date	Yes	Yes
Sequentially numbered	Yes	Yes
Name of merchant or service provider	Yes	Yes
Quantity and name of goods or services provided	Yes	Yes
Net price, VAT and final price	Yes	Yes
Maximum amount	None	€1,000 for merchandise €100 for services
Tax number of customer	• mandatory (if customer is VAT registered)	• Mandatory when requested by customer (i.e. 5% tax incentive) • Optional if final consumer
Name and address of customer	Mandatory	Only if requested
Serves as delivery slip	Yes	No
Date of merchandise delivery (when different from invoice date)	Yes	No
Reason for VAT waiver	Mandatory if applicable	No