Invoice

Delete the VAT lines entirely if you are not VAT registered. Never show VAT you are not registered to charge.

YOUR BUSINESS NAME AND ADDRESS

CLIENT NAME AND ADDRESS

INVOICE NUMBER

INVOICE DATE

SUPPLY DATE (TAX POINT)

PAYMENT DUE DATE

YOUR VAT NUMBER (IF REGISTERED)

PURCHASE ORDER REFERENCE

What a VAT invoice must legally show

If you are VAT registered, every one of these is required. A document missing any of them is not a VAT invoice and your client cannot reclaim against it.

- [ ] A unique, sequential invoice number
- [ ] Your business name and address
- [ ] Your VAT registration number
- [ ] The date of issue
- [ ] The time of supply (the tax point) if different from the invoice date
- [ ] The customer's name and address
- [ ] A description sufficient to identify the goods or services supplied
- [ ] The quantity and unit price of each item, excluding VAT
- [ ] The rate of VAT charged on each line
- [ ] The total amount excluding VAT
- [ ] The total amount of VAT charged, in sterling
- [ ] The rate of any cash discount offered

What should be on it whether or not you are VAT registered

- [ ] Clear payment terms, stating the number of days
- [ ] The exact date payment is due, not just "30 days"
- [ ] BACS details: account name, sort code and account number
- [ ] A unique payment reference so the payment can be matched
- [ ] The site or property the work relates to
- [ ] The dates the work was carried out
- [ ] A contact name and number for invoice queries

- [ ] Your company registration number, if you are a limited company
- [ ] Late payment terms, referencing statutory interest

Before you send it

- [ ] Invoice number is unique and follows the last one in sequence
- [ ] The purchase order number is quoted, if the client uses them
- [ ] It is addressed to the right entity: the managing agent, not the tenant
- [ ] It is going to the accounts inbox, not to your day-to-day contact
- [ ] The arithmetic has been checked, including the VAT
- [ ] The dates of work match what was actually delivered
- [ ] Any agreed extras are itemised separately rather than absorbed
- [ ] A copy is kept: six years is the standard retention period

Invoice lines

DESCRIPTION	SITE / DATE	QTY	UNIT PRICE	VAT RATE	NET
Office cleaning, contracted hours	*Unit 4, week ending 12/09*	*20*	*£16.50*	*20%*	*£330.00*

Totals

	AMOUNT
Subtotal excluding VAT	
VAT at 20%	
Total due	

Cleaning services in the UK are standard-rated for VAT at 20%. If you are not VAT registered you must not charge VAT or show a VAT amount on your invoice.

Keep copies of every invoice for at least six years. VAT records must be kept for six years and VAT-registered businesses must keep digital records under Making Tax Digital.

This is a business template, not tax or legal advice. Check your own position with your accountant.