

INVOICE

Fill in by hand or on screen. Delete the VAT columns if you are not VAT-registered.

FROM: YOUR NAME / BUSINESS NAME, ADDRESS, PHONE, EMAIL	INVOICE NUMBER / INVOICE DATE / SUPPLY DATE (TAX POINT) / DUE DATE
YOUR VAT NUMBER (IF REGISTERED) / COMPANY NUMBER (IF LIMITED COMPANY)	JOB OR ORDER REFERENCE

BILL TO: CUSTOMER NAME AND ADDRESS

Description of goods / services	Qty	Unit price	VAT rate	Net amount	VAT

Subtotal (excluding VAT)	
Total VAT	
TOTAL AMOUNT DUE	

PAYMENT DETAILS (ACCOUNT NAME, SORT CODE, ACCOUNT NUMBER) AND PAYMENT TERMS

Not VAT-registered? Leave the VAT rate and VAT columns empty and do not show a VAT number. Late payment terms are your choice; if none are agreed, statutory interest and fixed compensation can apply to business-to-business invoices.

What a UK invoice must include (GOV.UK)

Tick each item off before you send the invoice. The first group applies to every invoice; the second to VAT-registered businesses.

- A unique invoice number (VAT invoices: a sequential number)
- Your name and any business name you use, address and contact details
- If you use a business name: an address where legal documents can be delivered to you
- The customer's company name and address
- A clear description of what you are charging for
- The date the goods or service were provided (supply date, also called the tax point)
- The date of the invoice
- The amount(s) being charged
- VAT amount, if applicable (VAT-registered only)
- The total amount owed
- VAT-registered: your VAT registration number, the VAT rate and the amount excluding VAT for each line, and the total VAT in sterling
- Limited company: the full company name as on the certificate of incorporation

Sources

Invoices: what they must include: <https://www.gov.uk/invoicing-and-taking-payment-from-customers/invoices-what-they-must-include>
VAT invoice details (HMRC VAT Traders' Records manual): <https://www.gov.uk/hmrc-internal-manuals/vat-trader-records/vatrec5010>