

Please note: This translation is provided for information purposes only. In the event of any discrepancies between the translation and the original German version, the latter shall take precedence.

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## Invoicing – What information do I need to include on an invoice so that it complies with German VAT regulations?

All invoices submitted to Saarland University **must** contain the following information:

- Full address of Saarland University (invoice recipient / ordering party)
- Address and tax ID number of company or person issuing the invoice
- Invoice number (assigned sequentially)
- Description of services rendered (type, scope, duration, completion date)
- Net amount (total amount excluding VAT)
- VAT (percentage rate and amount)
- Gross amount (total amount including VAT)
- Due date and bank details
- Date of invoice and, if applicable, signature

### Notes

#### Full address of Saarland University

The full address of the ordering party must be placed at the top left of your invoice: Universität des Saarlandes, Name of staff member who placed the order, Department/Faculty/Institute, Building no., 66123 Saarbrücken [Germany].

#### Address and tax ID number of company or person issuing the invoice

The invoice must clearly state your name and address and, where applicable, the name of your company and either your value added tax registration number (VAT Reg. No.) or your personal tax identification number as issued by the tax authority. It is also helpful to include other contact details such as your phone number or email address.

### Invoice number (assigned sequentially)

Your invoice should be given an invoice number that is unique and that has not been and will not be assigned to another invoice. If a tax audit is conducted, the invoice number must enable the associated payment to be identified unambiguously. A unique invoice number can usually be generated by sequentially numbering your invoices.

### Type and scope of services rendered

Time worked or quantity supplied, date of supply and description of services A simple description of the services rendered is insufficient; your invoice must specify detailed information (e.g. fee for an invited lecture on *[date]* from *[time]* until *[time]* at *[place]* on *[title of talk]*).

### Net amount (total amount excluding VAT)

Your invoice must specify the net price (i.e. price excluding VAT) for each individual service rendered. Add the price of the individual items to generate the total net price.

### Tax

The net amounts must be itemized by tax rate (i.e. the invoice must show which tax rate applies to which net amounts). However, if you are classified for tax purposes as a small business operator or if VAT exemption applies to you for some other reason, you must include this information on your invoice. **The person or company issuing the invoice is responsible for verifying the applicability of the specified VAT rates and the validity of any VAT exemption claimed.** If your business is based in another EU member state and you supply services to Saarland University, these services are subject to the reverse-charge procedure (see Section 13(b) German VAT Act – UStG) and your invoice must explicitly state that domestic reverse charge applies. The invoice must also include the VAT Reg. No. for Saarland University (DE138117521) and, importantly, your own VAT Reg. No. Invoices that only include a foreign tax number, a SIREN/SIRET code or a tax ID number (TIN) will not be accepted. If in doubt, please contact the tax authority in your home country.

### Gross amount (total amount including VAT)

Please also include on your invoice the total invoice amount (total net amount + applicable tax).

### Due date and bank details

Specify the date by which the invoice has to be paid (typically 14 days after the date of the invoice). Please also provide your bank account details (at a minimum, we require the IBAN and BIC code associated with your account).

### Date of invoice and, if applicable, signature

Please specify the date on which you issued the invoice, which is not necessarily the same as the date of supply. Invoices must be received by Saarland University no later than six months after the date of supply (see Section 14(2) of the German VAT Act (UStG)).

Sample invoices can be found online using a search engine. For reasons of legal liability, the university is not able to provide wording suggestions for invoices or invoice templates. If you have questions about the correct structure and content of an invoice, please contact your local tax office or your tax adviser for assistance.