

**GERMANY**

Category	Invoice requirements	
<b>A. General</b>	1	Date of issue of the invoice
	2	Sequential invoice number
	3	Date of supply
	4	Date of completion of services
	5	Date of prepayment, if any
	6	Description/nature of the goods or services
<b>B. Supplier details</b>	7	Full name supplier
	8	Full address supplier
	9	VAT identification number supplier under which supply is performed
	10	Tax reference number of the supplier, in cases where the country does not allocate a VAT identification number
	11	Full name of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	12	Full address of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	13	The VAT identification number of the suppliers' tax representative (if any)
	14	Chamber of Commerce registration number
<b>C. Customer (Cargill) details</b>	15	Full name customer (legal entity)
	16	Full address customer (address of establishment)
	17	VAT identification number of the customer for Intracommunity supplies/reverse charge transactions
	18	Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered
	19	Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)
	20	Per VAT rate taxable amount or exemption (expressed in any currency)
	21	VAT rate(s) applied
	22	Total VAT amount (expressed in local currency)
	23	Reference to the appropriate provision of the EC VAT Directive / national provision
	24	Any indication that the supply is VAT exempt or subject to reverse charge
	25	Document must be clearly marked as credit note
	26	Date of issue
	27	Sequential number
	28	Reference to the original invoice which is modified by the document and the reason of issuance
29	Data of the original invoice which has to be modified + the nature & materiality (\$) of the modification	
30	Remark "VAT to be refunded to the extent it was initially deducted"	
<b>F. Other</b>	31	For supplies of supplies:
		# Ship from country
		# Ship to country
		# CN code
		# Incoterm