

ITALY

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 Description/nature of the goods or services
<b>B. Supplier details</b>	6 Full name supplier
	7 Full address supplier
	8 VAT identification number supplier under which supply is performed
	9 Full name of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	10 Full address of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	11 Chamber of Commerce registration number
<b>C. Customer (Cargill) details</b>	12 Full name customer (legal entity)
	13 Full address customer (address of establishment)
	14 VAT identification number of the customer for Intracommunity supplies/reverse charge transactions
	15 Full name of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	16 Full address of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	17 The VAT identification number of the tax representative (if any) of the customer
	<b>D. Price and VAT</b>
19 Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered	
20 Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)	
21 Per VAT rate taxable amount or exemption (expressed in any currency)	
22 VAT rate(s) applied	
23 Total VAT amount (expressed in local currency)	
24 Total amount payable (excluding VAT)	
25 Reference to the appropriate provision of the EC VAT Directive / national provision	
26 Any indication that the supply is VAT exempt or subject to reverse charge	
27 Notification of page numbers and total number of pages on the invoice	
<b>E. Corrective invoices (credit/debit notes)</b>	
	29 Document must be clearly marked as credit note
	30 Date of issue
	31 Sequential number
	32 Reference to the original invoice which is modified by the document and the reason of issuance
	33 Data of the original invoice which has to be modified + the nature & materiality (\$) of the modification
	34 Remark "VAT to be refunded to the extent it was initially deducted"
	<b>F. Other</b>
# Ship to country	
# CN code	
# Incoterm	