

PORTUGAL

Category	Invoice requirements
A. General	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. Supplier details	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
	15 Bank details (IBAN and BIC)
C. Customer (Cargill) details	16 Full name customer (legal entity)
	17 Full address customer (address of establishment)
	18 Full name of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	19 Full address of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	20 The VAT identification number of the tax representative (if any) of the customer
D. Price and VAT	21 Per VAT rate price per unit (excluding VAT) (expressed in any currency)
	22 Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered
	23 Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)
	24 Per VAT rate taxable amount or exemption (expressed in any currency)
	25 VAT rate(s) applied
	26 Total VAT amount (expressed in local currency)
	27 Total amount payable (excluding VAT)
	28 Reference to the appropriate provision of the EC VAT Directive / national provision
	29 Any indication that the supply is VAT exempt or subject to reverse charge
	30 Notification of page numbers and total number of pages on the invoice
	31 Document must be clearly marked as credit note
	32 Date of issue
	33 Sequential number
	34 Reference to the original invoice which is modified by the document and the reason of issuance
	35 Data of the original invoice which has to be modified + the nature & materiality (\$) of the modification
F. Other	36 For supplies of supplies:
	# Ship from country
	# Ship to country
	# CN code
	# Incoterm