

# Reclaiming VAT

## **Tax Invoices for Amounts Over £250 (including VAT):**

A tax invoice where the total price including VAT is over £250 must include the following details: -

VAT invoices must show

- An identifying number
- A name, address and VAT registration number
- The time of supply (tax point)
- Date of issue (if different to the time of supply)
- The customer's name and address - i.e. school address or a clear indication that the supply is to the school
- A description, which identifies the goods or services, supplied

For each description, the invoice must show

- The quantity of goods or extent of the services
- The charge made, excluding VAT
- The rate of VAT
- The total charge made, excluding VAT, expressed in any currency
- The rate of any cash discount offered
- The total amount of VAT charged, shown in sterling, and
- Unit price i.e. an hourly rate or standard price, otherwise the total tax exclusive price will be the unit price

## **Tax Invoices for Amounts Under £250 (including VAT):**

Where the total price including VAT is less than £250, a simplified invoice can be used. It must include: -

- The supplier's name, address and VAT registration number
- The time of supply (tax point)
- A description which identifies the goods or services supplied
- For each VAT rate applicable, the total amount payable, including VAT
- An identifying number
- The rate of VAT charged per item

N.B. Where the simplified invoice specifies customer's name and address this must quote the school details.