What a VAT invoice must show

Keep it beside the in-tray. The numbers on the specimen show where each detail sits on a full VAT invoice, and match the boxes.

Based on VAT Notice 700, sections 16.3 to 16.5. Checked against gov.uk on 5 November 2026.

Supplier _____ Invoice no. _____ Checked by _____ Date _____

SPECIMEN. A FICTIONAL SUPPLIER, FOR LAYOUT ONLY

4 Example Joinery Ltd
2 Sample Yard, Sampleton
VAT no. GB 000 0000 00

VAT invoice

INVOICE NO.
EX-2210 1

TO
5 Sample Customer Ltd
9 Example Road,
Sampleton

TIME OF SUPPLY (TAX POINT)
3 February 2026 2

DATE OF ISSUE
5 February 2026 3

DESCRIPTION	QTY	UNIT PRICE	VAT	EX VAT
Oak shelving, fitted 6	4 7	£85.00 8	20% 9	£340.00 10
Site labour, hours	6	£42.50	20%	£255.00

Total excluding VAT	£595.00 11
Cash discount	none offered 12
Total VAT, in sterling	£119.00 13
Total payable	**£714.00**

THE DOCUMENT

- [ ] 1 A sequential number that uniquely identifies it
- [ ] 2 The time of supply (tax point)
- [ ] 3 The date of issue, where different

THE PARTIES

- [ ] 4 The supplier's name, address and VAT registration number
- [ ] 5 The customer's name and address

EVERY LINE

- [ ] 6 A description sufficient to identify what was supplied
- [ ] 7 The quantity of goods, or extent of services
- [ ] 8 The unit price (see overleaf)
- [ ] 9 The rate of VAT
- [ ] 10 The amount payable, excluding VAT

THE TOTALS

- [ ] 11 The total payable, excluding VAT
- [ ] 12 The rate of any cash discount offered
- [ ] 13 The total VAT chargeable, in sterling

THREE GAPS TO LOOK FOR

A trading-style header with **no registered address**.

A VAT number on the **remittance slip**, but not on the invoice.

Line totals with **no quantity or unit price**.

If something is missing

1 **Go back to the supplier** and ask for a VAT invoice that meets the requirements. This comes first. 19.5.3

2 **If that is not possible,** you need to satisfy HMRC that the conditions for recovery are met, and hold other evidence that the supply took place. HMRC may then use its discretion. 19.5.3, 19.5.4

3 **If the evidence comes late,** claim the input tax on the return for the period in which you receive it. 10.5

The details that catch people out

- [ ] **Trading names.** An invoice can carry a trading name, but the name and address the supplier holds its VAT registration under must be on it somewhere. 16.3.1
- [ ] **Zero-rated or exempt lines.** On a mixed invoice they must show clearly that no VAT is payable, with a separate total for their value. Separate invoices are also allowed. 16.5
- [ ] **Northern Ireland to the EU.** Where goods supplied to a customer in an EU member state are zero-rated or exempt, the invoice must also give the reason. 16.3.1
- [ ] **Unit price.** Needed for countable goods or services, such as an hourly rate. If a supply cannot be counted, the total price excluding VAT is the unit price. It may not need showing at all if it is not normal in that sector and the customer does not require it. 16.3.2
- [ ] **Another currency.** Lines and totals can be in any currency. The total VAT must be in sterling. 16.3.1, 16.4
- [ ] **Pro-forma.** An invoice marked pro-forma, or "this is not a tax invoice", is not evidence for reclaiming input tax, even if it shows every detail. 17.3, 19.5.1

Is this the right list for the document?

£250 or less, including VAT. A shorter simplified invoice may apply. See the receipts checklist, noticedesk.co.uk/receipts-250-checklist. 16.6

A credit note. It has its own list, which adds the number and date of the original VAT invoice. 18.2.3

Petrol or diesel over £250. The vehicle's registration number can stand in for the customer's name and address. 17.1

Waiting on suppliers

Supplier	Document no.	What is missing	Asked on	Received

Have the main ones checked on every invoice

NoticeDesk runs 16 compliance checks on every document, and a 17th on credit notes and on receipts. They cover the main details on this list, not all of them. It advises, you decide.

Try it with a 7-day free trial on Bronze and Silver. Card required, £0 today. Cancel during the 7 days and you are never billed. Plans from £19 a month + VAT.

noticedesk.co.uk/vat-invoice-checklist

More on the rule: noticedesk.co.uk/blog/notice-700-vat-invoice-requirements

Source: HMRC, VAT Notice 700 (The VAT guide), sections 10.5, 16.3 to 16.6, 17.1, 17.3, 18.2.3 and 19.5, at gov.uk/guidance/vat-guide-notice-700. Checked against gov.uk on 5 November 2026. General information, not tax advice: the authoritative text is on gov.uk, so check it for your circumstances. NoticeDesk is independent software. It is not affiliated with HM Revenue & Customs, and is not recognised, approved, accredited or endorsed by HMRC. It checks documents against HMRC's published guidance and uses HMRC's Check a UK VAT number service. NoticeDesk Ltd, company no. 17383909 (England & Wales).