

What information should be written on the invoice?

The following information must appear on all invoices:

- The date the invoice was issued (invoice date).
- A unique serial number for each invoice based on one or more series.
- Seller's VAT registration.
- Buyer's VAT registration number, if the buyer is liable for the purchase (so-called reverse charge), or is placed in another country within the EU VAT area and relied on their VAT number to get delivery without VAT.
- Seller and buyer's name and address. Remember that the correct name of the buyer is important to include deductibility of VAT.
- The product or service scope and nature.
- The date the goods were sold or the services were performed or completed.
- When paying in advance or á on account: payment date - if it can be determined and is different from the invoice date.
- taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates that are not included in the unit price.
- The current tax rate.
- What is the VAT payable unless there is a VAT-free sales.

If you are required to report sales, but do not charge any VAT you have to enter a text about why you should not have charged VAT on the invoice. Either way, you refer to the Code or to the EU's VAT Directive.

Consider when you invoice in another country when you are registered for VAT in the country.

If you issue invoices in currencies other than the current country's currency, VAT must be accounted for in local currency on the invoice.

Source www.skatteverket.se (free translation)