

Preparation of Invoices and Credit Notes according to §§14, 14a of the German Value Added Tax Act

All invoices and credit notes must contain the following mandatory information in accordance with the applicable legal requirements, in particular VAT requirements pursuant to Sections 14, 14a of the German Value Added Tax Act (UStG), which do not constitute invoices for small amounts¹:

- (1) Complete name and address of the contractor;
- (2) complete name and address of the recipient of the service or delivery;
- (3) the quantity and the customary designation of the goods of the delivery or the type and scope of the service;
- (4) the date of the delivery or service;
- (5) the fee for the delivery or for the service;
- (6) any reduction of the fee agreed in advance;
- (7) the federal tax identification number or the VAT identification number of the contractor Steuernummer oder die vom Bundesamt für Finanzen erteilte UStId-Nr. des leistenden Unternehmers;
- (8) an invoice number
- (9) the date of issue of the invoice (invoice date);
- (10) the tax rate, the amount of tax due on the consideration or, in the case of tax-free transactions, a reference to the tax exemption;
- (11) the fees broken down by tax rates and individual tax exemptions
- (12) the consideration broken down by tax rates and the consideration for the delivery or other service, broken down by tax rates and individual exemptions other service
- (13) in the case of advance payments, the date of receipt of the fee, provided that this date is fixed and is not identical to the date of issue of the invoice (this does not apply to partial delivery of goods or services);
- (14) in the case of the transfer of tax liability (sect. 13b of the German Value Added Tax Act (UStG)), the invoice must contain a
- (15) Amprion reserves the right to object to the invoices until a proper invoice has been received.

The invoices must also contain the additional mandatory information in accordance with sect. 14a of the German Value Added Tax Act (UStG) if the relevant requirements are fulfilled.

¹ For invoices up to EUR 250, Sect. 33 of the Value Added Tax Implementing Regulation (UStDV) applies.