

YOUR CHECKLIST FOR A TAX INVOICE

- The words 'Tax Invoice' should be clearly displayed
- Name, address and TRN of the supplier
- Name, address and TRN of the recipient
- A sequential Tax Invoice number or a unique number which enables identification of the Tax Invoice and the order of the Tax Invoice in any sequence of invoices
- Date of issuing the Tax Invoice
- Date of supply, if different from the date of issue of the Tax Invoice
- Description of the goods or services supplied
- For each good or service, the unit price, quantity or volume supplied, rate of tax and amount payable in AED should be given
- Amount of discount given, if any
- The gross amount payable in AED
- Where the currency is converted from a currency other than UAE Dirham, the Tax amount payable in AED along with the rate of exchange applied should be given
- Where the invoice relates to a supply for which the recipient is required to pay tax, a statement that the recipient should account for the tax under Article 48 of the Decree Law, should be given
- Where the supply is to another GCC VAT implementing State, the following details are required:
 - a. The TRN of the recipient in the other state
 - b. A statement identifying the supply as between UAE and the VAT implementing State
- Where the supply is a wholly zero rated supply, a Tax Invoice is not required to be issued, if there are or will be sufficient records to establish the particulars of the supply.
- A Tax Invoice can be issued by electronic means provided:
 - a. The supplier should be capable of securely storing a copy of the electronic Tax
 - b. Invoice according to the record keeping requirements
The authenticity of origin and integrity of content of the electronic Tax Invoice should be guaranteed.