

Finland

Category	Invoice requirements	
A. General	1	Date of issue of the invoice
	2	Sequential invoice number
	3	Date of supply
	4	Date of completion of services
	5	Date of prepayment, if any
	6	Description/nature of the goods or services
B. Supplier details	7	Full name supplier
	8	Full address supplier
	9	VAT identification number supplier under which supply is performed
C. Customer (Cargill) details	10	Full name customer (legal entity)
	11	Full address customer (address of establishment)
	12	VAT identification number of the customer for Intracommunity supplies/reverse charge transactions
D. Price and VAT	13	Per VAT rate price per unit (excluding VAT) (expressed in any currency)
	14	Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered
	15	Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)
	16	Per VAT rate taxable amount or exemption (expressed in any currency)
	17	VAT rate(s) applied
	18	Total VAT amount (expressed in local currency)
	19	Total amount payable (excluding VAT)
	20	Reference to the appropriate provision of the EC VAT Directive / national provision
E. Corrective invoices (credit/debit notes)	21	Same information as original invoice
	22	Date of issue
	23	Sequential number
	24	Reference to the original invoice which is modified by the document and the reason of issuance
	25	Data of the original invoice which has to be modified + the nature & materiality (\$) of the modification
	26	Remark "VAT to be refunded to the extent it was initially deducted"
F. Other	27	For supplies of supplies:
		# Ship from country
		# Ship to country
		# CN code
		# Incoterm