

FRANCE

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
	10 Tax reference number of the supplier, in cases where the country does not allocate a VAT identification number
	11 Full name of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	12 Full address of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	13 The VAT identification number of the suppliers' tax representative (if any)
	14 Chamber of Commerce registration number
C. Customer (Cargill) details	16 Full name customer (legal entity)
	17 Full address customer (address of establishment)
	18 VAT identification number of the customer for Intracommunity supplies/reverse charge transactions
	19 Full name of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	20 Full address of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	21 The VAT identification number of the tax representative (if any) of the customer
D. Price and VAT	22 Per VAT rate price per unit (excluding VAT) (expressed in any currency)
	23 Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered
	24 Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)
	25 Per VAT rate taxable amount or exemption (expressed in any currency)
	26 VAT rate(s) applied
	27 Total VAT amount (expressed in local currency)
	28 Total amount payable (excluding VAT)
	29 Reference to the appropriate provision of the EC VAT Directive / national provision
	30 Any indication that the supply is VAT exempt or subject to reverse charge
	E. Corrective invoices (credit/debit notes)
34 Document must be clearly marked as credit note	
35 Date of issue	
36 Sequential number	
37 Reference to the original invoice which is modified by the document and the reason of issuance	
38 Data of the original invoice which has to be modified + the nature & materiality (\$) of the modification	
F. Other	40 For supplies of supplies:
	# Ship from country
	# Ship to country
	# CN code
	# Incoterm