

IRELAND

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
	15	Bank details (IBAN and BIC)
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
D. Price and VAT	21	The VAT identification number of the tax representative (if any) of the customer
	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
	31	Number of the copy of the invoices and total number of copies made
E. Corrective invoices (credit/debit notes)	32	Notification of page numbers and total number of pages on the invoice
	33	Same information as original invoice
	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	Date of the original invoice which has to be modified + the nature & materiality (\$) of the modification
	39	Remark "VAT to be refunded to the extent it was initially deducted"
F. Other	40	For supplies of supplies:
		# Ship from country
		# Ship to country
		# CN code
	# Incoterm	