

**POLAND**

Category	Invoice requirements	
<b>A. General</b>	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>B. Supplier details</b>	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	Bank details (IBAN and BIC)
<b>C. Customer (Cargill) details</b>	12	Full name customer (legal entity)
	13	Full address customer (address of establishment)
	14	VAT identification number of the customer for Intracommunity supplies/reverse charge transactions
<b>D. Price and VAT</b>	15	Per VAT rate price per unit (excluding VAT) (expressed in any currency)
	16	Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered
	17	Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)
	18	Per VAT rate taxable amount or exemption (expressed in any currency)
	19	VAT rate(s) applied
	20	Total VAT amount (expressed in local currency)
	21	Total amount payable (excluding VAT)
	22	Reference to the appropriate provision of the EC VAT Directive / national provision
	23	Any indication that the supply is VAT exempt or subject to reverse charge
	24	Notification of page numbers and total number of pages on the invoice
<b>E. Corrective invoices (credit/debit notes)</b>	25	Same information as original invoice
	26	Document must be clearly marked as credit note
	27	Date of issue
	28	Sequential number
	29	Reference to the original invoice which is modified by the document and the reason of issuance
	30	Data of the original invoice which has to be modified + the nature & materiality (\$) of the modification
<b>F. Other</b>	31	For supplies of supplies:
		# Ship from country
		# Ship to country
		# CN code
		# Incoterm