

Instructions for the electronic invoicing by the suppliers

When issuing an invoice please note that the invoice must fulfil all relevant VAT requirements and contain all mandatory information specified by the German Value Added Tax Act (§§ 14, 14a UStG). To enable a smooth and timely processing of your invoice, please ensure that all additional contractual requirements for invoices and attachments are considered (see our [Information sheet concerning the contractual requirements](#)).

For your information we have summarized the principles regarding the contractual and legal requirements for invoicing in domestic cases. In individual cases, if necessary, additional tax details might be required.

For additional information regarding the electronic invoicing, please see also the [Information sheet concerning the electronic sending of invoices, credit notes and reminders](#).

No.	Invoice content
1	Name of the E.ON contact person or of the requester
2	<p>Our SAP purchase order number and/ or a reference to the related contract or the low value order form</p> <p>In case a SAP purchase order number was communicated to you, this number is to be indicated on the invoice; otherwise, the relating contract between you and us is to be specified (indication of the name of the contract + contract date). In case that, in addition to the SAP purchase order a contract has been concluded, this contract is to be stated together with the SAP purchase order. If your invoice is related to a low value order, please always add the low value order form or a copy of the form to the invoice. If neither the purchase order number nor low value order form is available, additional account assignment information, e.g. cost center or project number is to be provided.</p>
3	<p>Your full name and your full address as supplier</p> <p>A P.O. box address or a "c/ o" – address cannot be accepted by us.</p>
4	<p>Our full name and our full address as customer</p> <p>Our full name and our full address as customer are to be indicated on invoices.</p> <p>Please note: If you send an invoice electronically, please use the address of the service recipient in the invoice and not the postal address.</p>
5	Your tax number or VAT identification number
6	Invoice date (issue date of invoice)
7	Invoice number
8	<p>Service description (Nature of goods or services)</p> <p>The invoice must state the nature (standard commercial designation) of the goods supplied or the nature of the services rendered. This is intended to ensure the identification of the service. The invoices must contain either an</p>

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	adequate service description or a reference to other clearly identifiable documents.
9	<p>Quantity of goods or extent of services</p> <p>The quantity of the goods supplied or the extent of the services rendered (e.g. unit, hour, day) is always to be specified. If a flat rate price has been agreed (e.g. package price for consulting services without a time-bound specification), this should be emphasized on the invoice. In case of agreed reimbursement of expenses evidence of costs are always to be attached.</p>
10	<p>Date of supply or services</p> <p>The date at which the service was carried out must be indicated on the invoice such as the date of performance (e.g. "12/12/2014"), the month of performance ("December 2014") or the period of performance ("01.12 until 10.12.2014"). A reference to the delivery note cannot be accepted by us.</p>
11	<p>Net amount for goods and services provided</p> <p>The invoice must show the remuneration exclusive of VAT (= net amount) broken down according to tax rates and individual tax exemptions.</p>
12	<p>VAT rate or reference to VAT exemption</p> <p>In the case of exemption the invoice must include an indication that a tax exemption applies to the supply of goods or services (e.g. tax exemption according to German Value Added Tax Act section 4 no. 9a, intra-community supply, Reverse charge).</p>
13	<p>VAT amount</p> <p>For each tax rate (7% and 19%) the tax amount is to be indicated.</p>
14	<p>Gross invoice amount (remuneration inclusive VAT) (not mandatory by law but, however, important for account information)</p>
15	<p>Indication to a discount or bonus agreement</p> <p>The invoice must state any reduction of remuneration agreed in advance (discount, bonus or similar discount agreement), if not already taken into account in the remuneration (section 14.5(19) UStAE (Umsatzsteuer-Anwendungserlass – German VAT Circular)).</p>
16	<p>Self-billing invoice</p> <p>If the customer issues a self-billing invoice, the invoice must be identified as "Self-billing".</p>

No.	Invoice content
17	<p>Payments on account and advance payments</p> <p>If the supplier has issued an invoice for a payment on account or an advance payment, the invoice must show that it is a bill for a payment on account or advance payment.</p>
18	<p>Final invoice</p> <p>A final invoice is issued after the service is carried out. If the supplier has issued an invoice for a payment on account or advance payment, the payment on account must be clearly set apart in the final invoice (section 14.8(7) UStAE).</p>