

**Example of a properly drawn up invoice  
as defined in Sections 14 and 14a of Germany's Turnover Tax Act**

Any Traders A. N. Other 123, Any Street 12345 Any Town		Tax identification number or USt-ID-No.																																					
USt-ID-No. DE 123456789																																							
To Steven Sample GmbH 321, Sample Road 12345 Sample Town		Consecutive invoice number																																					
Invoice No.: MM-2010-001	Date: 13.07.2010	Date of issue																																					
Date goods supplied/service provided: 10.07.2010		Date goods supplied / service provided																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Item</th> <th style="width: 30%;">Goods 7 %</th> <th style="width: 35%;">Goods 19 %</th> </tr> </thead> <tbody> <tr> <td>10 'topcut' lawnmowers</td> <td></td> <td align="right">10.000,00 €</td> </tr> <tr> <td>60 kg Fir tree fertilizer</td> <td></td> <td align="right">100,00 €</td> </tr> <tr> <td>'Green needles'</td> <td></td> <td></td> </tr> <tr> <td>15 kg Grass seed</td> <td align="right">60,00 €</td> <td></td> </tr> <tr> <td>'Top turf'</td> <td></td> <td></td> </tr> <tr> <td><b>Total zero-rated goods</b></td> <td></td> <td></td> </tr> <tr> <td><b>Total goods at 7 %</b></td> <td></td> <td align="right">60,00 €</td> </tr> <tr> <td><b>Total goods at 19 %</b></td> <td></td> <td align="right">10.100,00 €</td> </tr> <tr> <td><b>Turnover tax at 7 %</b></td> <td></td> <td align="right">4,20 €</td> </tr> <tr> <td><b>Turnover tax at 19 %</b></td> <td></td> <td align="right">1.919,00 €</td> </tr> <tr> <td><b>Grand total</b></td> <td></td> <td align="right"><b>12.083,20 €</b></td> </tr> </tbody> </table>			Item	Goods 7 %	Goods 19 %	10 'topcut' lawnmowers		10.000,00 €	60 kg Fir tree fertilizer		100,00 €	'Green needles'			15 kg Grass seed	60,00 €		'Top turf'			<b>Total zero-rated goods</b>			<b>Total goods at 7 %</b>		60,00 €	<b>Total goods at 19 %</b>		10.100,00 €	<b>Turnover tax at 7 %</b>		4,20 €	<b>Turnover tax at 19 %</b>		1.919,00 €	<b>Grand total</b>		<b>12.083,20 €</b>	Breakdown of zero-rated amounts and amounts subject to different tax rates
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2 % discount applies where payment is made by 23.07.2010 <i>and/or</i> Discount or bonus agreements have been concluded.			Tax rates to be applied																																				
This invoice must be retained for two/ten years			Any reductions / discounts agreed in advance																																				
Reference to obligation to retain records			Reference to obligation to retain records																																				