

**Example of a reverse charge invoice**

INVOICE

From: Sub-contractor (Supplier)  
Supplier's Address:  
Supplier's VAT Registration No:

To: Contractor (Customer)  
Customer's Address:  
Customer's VAT Registration No:

Invoice No:  
Invoice Date:

<b>Description</b>	<b>Net in EU</b>	<b>VAT rate</b>	<b>VAT</b>	<b>Gross in EU</b>
Service or product sold	200	19%	Reverse charge applies	200
<b>Total</b>	200			200

**VAT Clause**

Reverse Charge VAT Act applies 200