

# Receipts and Invoices

Receipts without detailed invoice details can be issued for smaller amounts up to €250 gross (including VAT). For amounts exceeding €250, we always require a proper invoice.

The following information is required on the invoice:

1. Our billing address:
  - SMartDe eG, Wilhelmstraße 150, 10963 Berlin, or
  - Smart Bildungswerk, Wilhelmstraße 150, 10963 Berlin
2. Supplier's address
3. Supplier's tax number
4. Sequential invoice number
5. Invoice date
6. Invoice amount
7. For VAT exemption, provide an appropriate justification, e.g., "Due to the small business regulation according to §19 UStG, no VAT is shown."
8. IBAN and BIC of the supplier
9. Description of services and the timing or duration of the service

Please note: Invoices that do not comply with these requirements cannot be processed for payment by the accounting department of SMartDe eG.

Below, you will find an example of how an invoice should look:

Insert here the address  
of SMartDe eG

SMartDe eG  
Herrn Max Mustermann  
Wilhelmstr. 150  
10963 Berlin

Don't forget the tax number

Firmenname  
Musterstraße 51  
12345 Stadt

Tel.: 0211 12345 67  
E-Mail: info@domain.de  
Internet: www.domain.de

Steuernr.: 10/111/1234

## Rechnung

Rechnung Nr. 2023-08-1001

Always include a description of service

Service period is  
mandatory on the invoice

Datum: 07.08.2013  
Leistungszeitraum:  
Juli 2023

Pos	Leistung	MwSt.	Einzelpreis	Anzahl	Gesamtpreis
1	Text der ersten Position Mehrere Zeilen sind möglich...	19 %	120,00 EUR	2	240,00 EUR
2	Text der zweiten Position	19 %	98,00 EUR	1	98,00 EUR
3	Text der dritten Position	19 %	12,00 EUR	2	24,00 EUR

If the invoice is issued without VAT, e.g. because of the small business regulation, you should include the correct paragraph too:

"Umsatzsteuerfrei nach §19 UStG - Kleinunternehmerregelung"

Don't forget bank account details

Der Gesamtbetrag ist ab Erhalt dieser  
Rechnung zahlbar innerhalb von 7 Tagen  
ohne Abzug auf folgendes Konto:

Nettobetrag: 362,00 EUR  
zzgl. 19 % MwSt: 68,78 EUR  
**Gesamtbetrag: 430,78 EUR**

Max Mustermann  
DE12 1002 1002 1002 1002 12

Revision #3

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