

Information required for quote and invoice to Friends of the Earth Europe

Key information to include in a quote and invoice:

- Address of Friends of the Earth Europe
- Address of the supplier
- Supplier's fiscal number or supplier's VAT number that can be verified in the European Commission [VIES VAT database](#)
- Explanation of the project, with clear cost breakdown and timeline for delivery
- VAT amount clearly shown, not included in the costs, but on a separate line
- If no VAT is charged, an explanation why the supplier is VAT exempt (see below)
- Bank account number

VAT

At Friends of the Earth Europe we do not charge VAT, but we are obliged to pay VAT for all our products, services and purchases.

Friends of the Earth Europe is not registered for VAT purposes and does not have a VAT number.

Therefore, FoEE should be invoiced as a non-taxable person (i.e. as an end-consumer). Services supplied to non-taxable persons (B2C services) are taxed at the supplier's place of establishment. (Art 45 of the EU VAT Directive 2008/8/EC)

Therefore the reverse charge mechanism does not apply and the service should be considered to be delivered in the country where the Consultant is legally registered and the same VAT rate is applicable as for a supply to a private person from the supplier's country.

We will only accept an invoice without VAT when it includes a valid explanation referencing the relevant legislation of the supplier's country.

EXAMPLE FOR TEXT ONLY: I am not registered for VAT (Schedules 1 & 3 of Value Added Tax Act 1994). OR: I am exempt from VAT according to Article (insert number) of (insert country) law covering VAT.