## Catholic Diocese of Portsmouth

## Finance Team

# Information Sheet

### Tax Processing Notes, what is an Invoice? (No: 0012)

Introduction

This information sheet provides the steps necessary to information to identify an invoice that can be recognised in accordance with diocesan processes. If you need further information, you can contact Keith Harvey on 0234 216465 or at kharvey@portsmouthdiocese.org.uk

Important Note

1. **Portsmouth Diocese - Some Subsidiaries ARE VAT Registered. - tax processing notes + What is an Invoice are essential here and best practise for all trading.**
2. **Future trading with our VAT registered Invoices may increase in volume. Good Practise, ALL Invoices Should be Genuine Invoices capable of passing VAT inspection.**
3. **Valid VAT receipts required.**

Process

1. The table below identifies what information should be present on an invoice

|  |  |  |
| --- | --- | --- |
|  | **VAT invoice** | **Simplified retail invoice <£250 invoice (e.g., supermarkets)** |
| Unique invoice number | **** | **** |
| Business name & address | **** | **** |
| Their VAT number | **** | **** |
| Date | **** | **** |
| Tax point (date of supply) | **** | **** |
| Customers name & address | **** | **** |
| Description of goods/services | **** | **** |
| Net amount | **** | **** |
| VAT amount | **** | **** |
| Price per item exc. VAT | **** | **** |
| Quantity of each type of item | **** | **** |
| Rate of discounts applied | **** | **** |
| Rate of VAT charged per item | **** | **items with VAT marked with \* (care of VAT on £3 meal deals etc.)** |
| Total amount inc. VAT (Gross) | **but many will include this** | **** |
| Non-sterling invoices subject to UK VAT must show £VAT | **may include exchange rate instead** | **may include exchange rate instead** |

1. **Receipts attached.**
2. Receipts attached should be legible and in a fit state to be reprinted.
3. Be aware of potential double-sided receipts that may be missing key items if only 1 side scanned – common example is the date or VAT of petrol station receipts – if one of the required items above is missing – reject the claim and explain why.
4. Use common sense while reviewing the receipt, if you need to think the question is this okay due to blurriness, scan missing half the receipt, then reject claim and ask for a new receipt copy explaining why.