



Formal Requirements for business entertainment receipts

specification		Invoice amount ≤ 250,00 gross (= incl. VAT)	Invoice amount > € 250,00 gross (= incl. VAT)
Name and Address of location for entertainment (Restaurant)		x	x
Tax number or sales tax ID nr.			x
Nr. of Sales slip/receip		x	
Invoicenumber			x
Date of entertainment		x	x
Denotation of consumed dishes and drinks		x	x
Invoice amount	incl. VAT + applied tax rate	x	
	Itemized separately by VAT rate, stating of VAT rate and VAT amount		x
Issuing date of Invoice		x	x
Reason for entertainment		x	x
Company Address of entertaining employee (PAYBACK/LPS/LPH):			x
Name of Attendees		x	x
Name and Signature of entertaining Employee		x	x
Tips are to be signed by recipient if not stated on Invoice/Receipt		x	x