SPAIN

Category	Invoice requirements	
A. General	1	Date of issue of the invoice
	2	Sequential invoice number
	3	Date of supply
	4	Date of completion of services
	5	Date of prepayment, if any
	6	Description/nature of the goods or services
B. Supplier details	7	Full name supplier
	8	Full address supplier
	9	VAT identification number supplier under which supply is performed
	10	Tax reference number of the supplier, in cases where the country does not allocate a VAT identification number
C. Customer (Cargill) details	16	Full name customer (legal entity)
	17	Full address customer (address of establishment)
	18	VAT identification number of the customer for Intracommunity supplies/reverse charge transactions
	19	Full name of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	20	Full address of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	21	The VAT identification number of the tax representative (if any) of the customer
D. Price and VAT	22	Per VAT rate price per unit (excluding VAT) (expressed in any currency)
	23	Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered
	24	Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)
	25	Per VAT rate taxable amount or exemption (expressed in any currency)
	26	VAT rate(s) applied
	27	Total VAT amount (expressed in local currency)
	28	Total amount payable (excluding VAT)
	29	Reference to the appropriate provision of the EC VAT Directive / national provision
	30	Any indication that the supply is VAT exempt or subject to reverse charge
E. Corrective invoices (credit/debit notes)	33	Same information as original invoice
	34	Document must be clearly marked as credit note
	35	Date of issue
	36	Sequential number
	37	Reference to the original invoice which is modified by the document and the reason of issuance
	38	Data of the original invoice which has to be modified + the nature & materiality ($) of the modification
F. Other	40	For supplies of supplies:
		# Ship from country
		# Ship to country
		# CN code
		# Incoterm