



Dear client,

From January 1st the RD 1619/2012 law, establishes a new law for the invoices with an important change: tickets can not be produced by a professional or a company invoicing a client for a service. The tickets were being used in a massive way in some activities like bars, restaurants, bistros, motorways, etc. for justifying the selling of a service or product. From now on these are replaced by the simplified invoice (factura simplificada).

When a deal is 400 euros or lower, or when an amended invoice needs to be produced, then a simplified invoice (factura simplificada) can be the way to proceed. The limit is 3000 euros (IVA included) per invoice (factura) for the activities of bar, restaurant, disco, bistro, motorway among others. Operations above this limit require to be justified by a formal invoice including the clients fiscal details, etc.

**A simplified invoice must include at least the following details:**

- -Correlative invoice (factura) number
- -Expedition date.
- -Operation date.
- -Fiscal number of the professional or company producing the invoice (factura).
- -A description of the service provided.
- -IVA rate applied on the service (From September 1st 2012, for bars the rate is 10%).

Must be specified separately the tax base of each operation when the same invoice documents transactions subject to different tax rates. The expression VAT INCLUDED also can be included as an option.

- -Final price for the client.

We remark the importance of the correlative invoice numbers and to include at least the details explained above. If a client asks you for a formal invoice you have to include also the name, fiscal number and address of the client so they can be using this as an expense for their businesses.

If you have any question about this recent change on the law do not hesitate to consult us.