



ORDER NUMBER

Purchase order

HMRC VAT NOTICE 700/21 · VAT NOTICE 735 · THE THREE-WAY MATCH: ORDER, GOODS RECEIVED NOTE, INVOICE

SUPPLIER	DELIVER TO	DATE RAISED	DELIVERY NEEDED BY
SUPPLIER ACCOUNT NUMBER	SITE CONTACT AND PHONE	JOB OR PROJECT REFERENCE	COST CODE

Quote this order number on the delivery note and the invoice. An invoice that does not carry an order number cannot be matched and is returned to the supplier.

Items ordered

One line per item. Prices are as quoted by the supplier, before VAT.

QTY	UNIT	DESCRIPTION, INCLUDING THE SUPPLIER'S CODE	UNIT PRICE, £	TOTAL, £

INSTRUCTIONS

TOTALS	£
Subtotal before VAT	
VAT Rate, or "reverse charge applies" for CIS supplies	
Total	

Approval

Nobody orders from a supplier on this firm's account without a named approver. The approval is the record that the spend was authorised.

RAISED BY	APPROVED BY	SIGNATURE	DATE

PROJECT	DOCUMENT Purchase order	REVISION	DATE	PAGE 1 of 2
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GUIDANCE

Matching the invoice to the order

Keep this page. It is not part of the order.

ORDER	GOODS RECEIVED NOTE	INVOICE
What was authorised The quantity, the price and the job, approved by a named person before the supplier was told	What arrived Signed on delivery, against the order and the delivery note, with shortages and damage recorded	What is being claimed Matched to both before it is approved for payment. A difference is a query, not a rounding

What a VAT invoice must show

Check the supplier's invoice carries these before it is paid. An invoice missing them is not a valid VAT invoice and the VAT on it cannot be reclaimed.

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A unique invoice number. The invoice date and the time of supply. The supplier's name, address and VAT registration number. Your name and address. A description of the goods or services, the quantity, the unit price without VAT, the rate of VAT and the amount payable without VAT for each line, any discount, the total without VAT, the total VAT and the rate of any cash discount.

The reverse charge

For most construction services between VAT-registered businesses in the Construction Industry Scheme, the customer accounts for the VAT. The supplier's invoice must say the reverse charge applies and show the VAT rate or amount, and must not charge the VAT.

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Materials supplied on their own are outside the reverse charge. Where this order is for construction services, tell the supplier your VAT and CIS status, and whether you are an end user or an intermediary supplier, before they invoice.

Keeping the records

VAT records, which include purchase orders and invoices, are kept for six years.

GOV.UK, VAT RECORD KEEPING

THIS FIRM'S PRACTICE