

Fife Council Invoices – Invoices and VAT details

Dear Fife Council Supplier

I've been asked to remind you about the correct invoicing procedures and, more specifically, the contents of your invoices. Invoices are regularly received with missing or incomplete information. I have been advised by Finance colleagues that **invoices will be rejected from now on** if they do not contain the required information. Incomplete invoices cause extra work for the Council and payment delays for you. Please read the following carefully and make sure your future invoices meet the necessary requirements.

1. Contents of Invoice

Each invoice must clearly show ALL the following information:

1. Name and address of the supplier
2. Contractor's VAT registration number (if applicable)
3. Invoice date
4. Invoice number
5. Customer details i.e. Fife Council's name and address (*Fife Council, Fife House, North Street, Glenrothes, Fife, KY7 5LT*)
6. Brief description/list of journeys provided (don't give any personal/passenger information); include Council Contract Numbers where possible
7. All Purchase Order (PO) numbers covered by the invoice
8. Contractor's booking/journey reference number (if you issued one)
9. VAT rate (Standard 20% or Zero 0%)
10. Subtotal, VAT and total cost of invoice

The layout is not mandatory but must include the above-listed items.

2. VAT Requirements

If your annual turnover is £90,000 or greater you must register for VAT. This amount is not just for Fife Council contract work. It includes all your business's income. To register, visit: [Register for VAT: When to register for VAT - GOV.UK](#)

If you are registered for VAT, you must show your VAT Number on every invoice sent to the Council - Is this needed for each item listed?

3. Submitting Invoices

If you are not using the *Supplier Portal* ([Supplier Portal Guidance](#)), invoices must be submitted as follows:

- Invoices can only be submitted in MS Word format or as a PDF
- Separate invoices should be submitted for each PO Number.

4. Queries/Further Help

- If you have a VAT query for Fife Council invoices, contact VAT@fife.gov.uk
- If you have a query about an existing invoice you have submitted, contact erp.accounts-payable@fife.gov.uk