

## How to Prepare a Valid UK Invoice

If you provide your services through a personal service company or other intermediary, you must send us a valid UK invoice which matches your approved timesheet, with VAT charged if you are VAT-registered. For guidance on what constitutes a valid VAT invoice, please visit <http://www.hmrc.gov.uk/vat/managing/charging/vat-invoices.htm#2>.

We recommend saving your invoices in PDF format before emailing them to us.

Please use the checklist below for your invoice to avoid unnecessary errors and potential delays to your payment:

- Does it show your company name/trading name and address?
- Is it correctly dated?
- Does it have a unique number?
- Is it addressed to us (The FISER Group Limited, Bridewell Gate, 9 Bridewell Place, London EC4V 6AW)?
- Does it show the period you have worked and does this match your timesheet?
- Is the amount of time worked (hours and/or days) clearly indicated and does it exactly match the timesheet?
- Have you quoted your hourly and/or daily rate?
- Are there any clerical errors? (Check that time quantity x rate = total amount payable, excluding VAT)
- If you have to charge VAT, has this been correctly calculated at the appropriate rate (which should be clearly stated), shown as a separate line and a gross total inclusive of VAT also shown?
- If you have to charge VAT, is your VAT registration number included?
- Are all amounts rounded to the nearest £0.01?

The checklist above is not necessarily comprehensive. Furthermore, IBAM's payroll team cannot give you any specific advice on how to prepare your invoices or advise you on VAT matters, and we would recommend that you speak with a suitable qualified accountant if you are at all unsure.