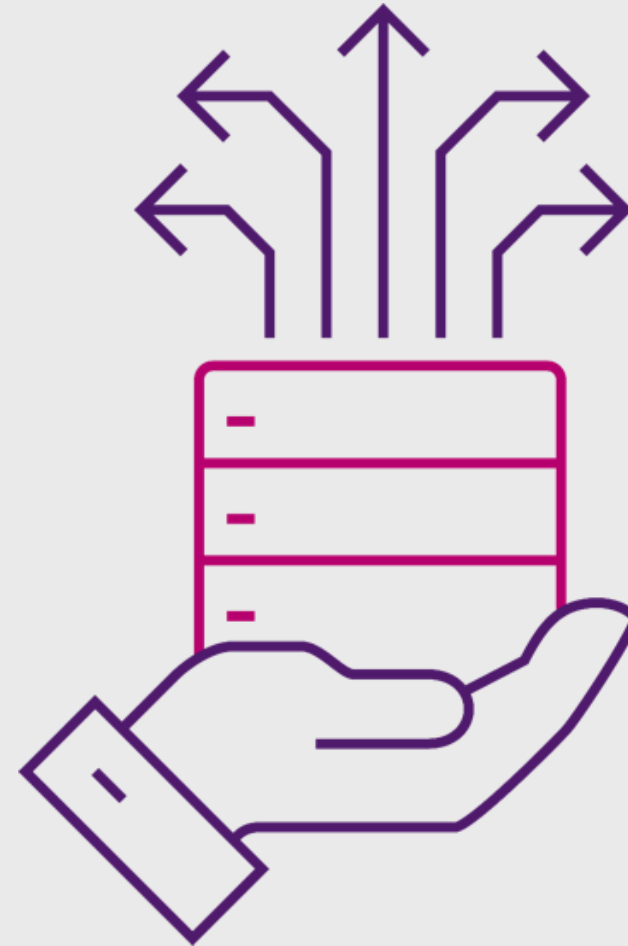


Cyprus

Invoices – VAT (Tax Descriptions)



- Suppliers must ensure that when processing invoices the correct Mitie Defence Ltd VAT registration is selected: **CY99000247Y**
- The invoice produced by Coupa is not a legal invoice, Suppliers own invoices are the legal documents in this case. Suppliers must therefore upload a copy of the tax invoice to the Coupa invoice submission or Coupa will prevent the submission. It is also important suppliers must follow the instructions to generate the correct VAT treatment and add additional statements to the Coupa invoice to avoid delays in processing and payment.
- Coupa is designed to capture supplies that are subject to differing VAT treatments. These are:
 - Domestic
 - Intra-EU
 - Cross-border (Non-EU / Rest of World).
- Suppliers must ensure that the correct Tax Description is selected to be able to populate the correct Tax Rate and Tax Amount for the type of supply that has been made.
- In many cases, suppliers are obliged to add a statement to invoices to explain why no VAT is being charged. Selecting the correct Tax Description will enable Suppliers to ensure this legal statement is included on affected invoices.
- In Cyprus the options for Tax Description in the dropdown menu are:
 - 19%, 5%, 3% 0.0%, Exempt and Reverse Charge.
- There are “VAT Codes” associated with each type of “Tax Rate”. Further guidance is provided for each type of supply.

Cyprus Invoice Tax Rate's

For VAT purposes, you can process your invoices in the usual way, and in line with the guidance we provide by selecting the correct “Tax Rate” and “VAT Code”.

In the Tax Description drop down select the relevant Tax for Cyprus are as per below

Taxes		
Tax Description	Tax Rate	Tax
✓		
CY: D0 - Cyprus 0% Input Tax - 0.0%		
CY: D1 - Cyprus 3% Input Tax - 3.0%		
CY: D2 - Cyprus 5% Input Tax - 5.0%		
+ CY: D3 - Cyprus 9% Input Tax - 9.0%		
CY: D4 - Cyprus 19% Input Tax - 19.0%		
CY: D5 - 19% Input Tax: Domestic Reverse Charge - 0.0%		
CY: D6 - Cyprus: 19% Input Tax - EU Goods - 0.0%		
CY: D7 - Cyprus: 19% Input Tax - EU Services - 0.0%		
CY: D8 - Cyprus: 19% Input Tax - Non-EU Goods - 0.0%		
CY: D9 - Cyprus: 19% Input Tax - Non-EU Services - 0.0%		
CY: DZ - Cyprus: 0% Domestic Exempt tax - 0.0%		

- Suppliers must ensure the correct Tax Description is selected to be able to populate the correct VAT treatment and where required, additional statement, for the type of supply that has been made.

VAT – Domestic Cypriot Supplies

Tax Rate	Type of Supply	Tax Code	When you should use this VAT Code	Legal Statement
19%	Domestic	D4 - Cyprus: 19% Input Tax – 19%	Domestic supply of goods / services subject to VAT at 19%	None
9%	Domestic	D3 - Cyprus: 9% Input Tax – 9%	Domestic supply of goods / services subject to VAT at 9%	None
5%	Domestic	D2 - Cyprus: 5% Input Tax – 5%	Domestic supply of goods / services subject to VAT at 5%	None
3%	Domestic	D1 - Cyprus: 3% Input Tax – 3%	Domestic supply of goods / services subject to VAT at 3%	None
0%	Domestic	D0 - Cyprus: 0% Input Tax – 0%	Domestic supply of goods / services subject to VAT at 0% - exempt with credit	Zero rated supply, refer to Description
Exempt	Domestic	DZ - Cyprus: 0% Domestic Exempt Tax – 0%	Domestic supply of goods / services subject to VAT exemption - exempt without credit	Exempt supply, refer to Description
Reverse Charge	Domestic	D5 - Cyprus: 19% Input Tax: Domestic Reverse Charge – 0%	Domestic reverse charge for certain supplies – e.g. construction,	Cyprus: Domestic reverse charge for construction services customer to account for VAT

VAT – Cross Border Supplies

Tax Rate	Type of Supply	Tax Code	When you should use this VAT Code	Legal Statement
Reverse Charge	Intra-EU - goods	D6 - Cyprus: 19% input tax: EU goods – 0%	EU supply of goods - dispatched from an EU country and delivered to Cyprus	Cyprus: Intra-EU Goods
Reverse Charge	Intra-EU - services	D7 - Cyprus: 19% input tax: EU services – 0%	EU supply of services - supplied from an EU country and received in Cyprus	Cyprus: Intra-EU Services
0%	Cross-border (ROW) - goods	D8 - Cyprus: 19% input tax: Non-EU goods – 0%	Export of goods - dispatched from non-EU country and delivered to Cyprus	Cyprus: Export of Goods
Reverse Charge	Cross-border (ROW) - services	D9 - Cyprus: 19% input tax: Non-EU services – 0%	Cross-border / reverse charge services - supplied by a non-EU supplier and received in Cyprus	Cyprus: Reverse Charge services received from abroad