

МАТЕРИАЛЫ ДЛЯ ДИСТАНЦИОННОГО ОБУЧЕНИЯ
по английскому языку
группа 5.2а, 23.01.09. Машинист локомотива

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Лекция №7-8 на МАЙ.

Тема: Оформление документации.

Задания:

1. Выписать подчеркнутую лексику в тетрадь, расшифровать аббревиатуры и перевести на русский язык.
2. Прочитать и перевести текст (письменно).
3. Заполнить счет-фактуру на английском языке (либо переписываете в тетрадь и заполняете, либо распечатываете и заполняете)

Exercise 1, 2.

Invoice

An **invoice**, **bill** or **tab** is a commercial document issued by a seller to a buyer, relating to a sale transaction and indicating the products, quantities, and agreed prices for products or services the seller had provided the buyer.

Payment terms are usually stated on the invoice. These may specify that the buyer has a maximum number of days in which to pay and is sometimes offered a discount if paid before the due date. The buyer could have already paid for the products or services listed on the invoice.

In the rental industry, an invoice must include a specific reference to the duration of the time being billed. So in addition to quantity, price, and discount, the invoice amount is also based on duration. Generally, each line of a rental invoice will refer to the actual hours, days, weeks, months, etc., being billed.

From the point of view of a seller, an invoice is a sales invoice. From the point of view of a buyer, an invoice is a purchase invoice. The document indicates the buyer and seller, but the term *invoice* indicates money is owed *or* owing.

A typical invoice may contain:

- The word *invoice* (or *tax invoice*);
- A unique reference number (in case of correspondence about the invoice);
- Date of the invoice;
- Credit terms;
- Tax payments, if relevant (e.g., GST or VAT);
- Name and contact details of the seller;

- Tax or company registration details of seller, if relevant e.g. ABN for Australian businesses or VAT number for businesses in the EU;
- Name and contact details of the buyer;
- Date that the goods or service was sent or delivered;
- Purchase order number (or similar tracking numbers requested by the buyer to be mentioned on the invoice);
- Description of the product(s);
- Unit price(s) of the product(s), if relevant;
- Total amount charged (optionally with breakdown of taxes, if relevant);
- Payment terms (including method of payment, date of payment, and details about charges for late payment);

In countries where wire transfer is the preferred method of settling debts, the printed bill will contain the bank account number of the creditor and usually a reference code to be passed along the transaction identifying the payer.

The US Defense Logistics Agency requires an employer identification number on invoices.

The European Union requires a VAT (value added tax) identification number.

In Canada, the registration number for GST purposes must be furnished for all supplies over \$30 made by a registered supplier in order to claim input tax credits.

Recommendations about invoices used in international trade are also provided by the UNECE Committee on Trade, which involves a more detailed description of the logistics aspect of merchandise and therefore may be convenient for international logistics and customs procedures.

Invoices are different from receipts. Both invoices and receipts are ways of tracking purchases of goods and services. In general the content of the invoices can be similar to that of receipts including tracking the amount of the sale, calculating sales tax owed and calculating any discounts applied to the purchase. Invoices differ from receipts in that invoices serve to notify customers of payments owed, whereas receipts serve as proof of completed payment.

Exercise 3. Full in the Invoice for 5 things, services or products.

Your Company
Name or Logo

Invoice No:

Date:

Address:.....

To:.....

V.A.T. Regd no:.....

Qty.	Description	Amount Exc. of V.A.T.	V.A.T. Net

V.A.T. Rate.....

Payment Terms.....

Tax Point.....

Sub Total exc. V.A.T.

V.A.T.

Total Due
