GST export invoice format

Editable sample letter: replace the details with your own records before signing

TAX INVOICE DRAFT
Invoice number: EX/26-27/006
Issue date: 20 October 2026
Supplier: [Company]
Supplier GSTIN: 27DEMO0000S1Z8 (replace)
Recipient: [Recipient Business Name]
Recipient country: Germany
Recipient GSTIN: not an Indian GSTIN
Place of supply: outside India
Service: Software support, September 2026
SAC: [type the code you have already confirmed]
Currency: USD
Taxable value: USD 2400
Tax treatment: export of services. 0 percent because the supplier intends to use an LUT.
LUT reference: LUT/REF/2026/___ (replace with your acknowledgement, or delete if you charge IGST instead)
IGST: not charged on this example
Invoice total: USD 2400
Payment in convertible foreign exchange: reference to be added when received.
This draft does not file an LUT, a shipping bill, or a refund. If you pay IGST on the export instead of using an LUT, replace the 0 percent line with that IGST.