BUSINESS RULES E-INVOICING FOR ENTITIES CITY OF GHENT – STAD GENT

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Entiteit **Finance**
Digitalisation
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1. Preface

The entities for which the Department of Finance of Ghent facilitates the financial processes choose to firmly invest in e-invoicing and prefer to receive invoices by the Mercurius/Magda platform of the Federal and Regional Belgian government. This document contains the information for the PEPPOL invoicing sent to our entities.

2. Entities

Depending on the agreement the e-invoices are sent over the Mercurius/Magda platform to some or all entities listed below:

- AG Erfgoed
- AG Kunsten & Design
- AG District09
- Hulpverleningszone Centrum
- Stadsbestuur Gent
- OCMW Gent
- Politiezone Gent
- Sociaal Verhuurkantoor Gent

2.1. KBO-numbers

Abbreviation	Name	KBO number (*)	VAT number (*)
AGER	AG Erfgoed	0537522332	BE0537522332
AGKU	AG Kunsten & Design	0537520055	BE0537520055
AGIT	AG District09	0749998654	BE0749998654
BRWZ	Hulpverleningszone Centrum	0500927497	BE0500927497
GENT	Stadsbestuur Gent	0207451227	BE0207451227

OCMW	OCMW Gent	0212214125	BE0212214125
POLI	Politiezone Gent	0862897944	no BTW Nr (*)
SVKG	Sociaal Verhuurkantoor Gent	0643926085	no BTW Nr (*)

(*) follow this link for information about the difference between KBO and VAT numbers

3. Standard format

The service used by our organisation is Simple ePrior (UBL 2.1), allowing us to process both Peppol BIS2 (UBL 2.1) and its successor Peppol BIS3 (UBL 2.1).

On March 31st 2021 the support for PEPPOL BIS V2 will be terminated. Senders and receivers have repeatedly been notified of this change. If you have any doubts whether the your company has successfully transformed to the BIS V3 version, please contact your service provider! **Starting April 1st 2021 your BIS V2 invoices will no longer be received by public sector receivers!**

3.1. Information about Peppol, Magda and Mercurius:

Website Open Peppol: https://openpeppol.atlassian.net/wiki/spaces/Belgium/overview
Website Vlaamse Overheid (Magda): https://overheid.vlaanderen.be/overheidsopdrachten-en-raamcontracten/e-procurement/peppol-mercurius-eprior
Website Federale Overheid (Mercurius): https://www.publicprocurement.be/nl/federale-diensten/e-facturatie-voor-aanbesteders/mercurius

4. Business rules

Ghent follows the rules and agreements of the Peppol-format and the MAGDA and Mercuriusplatform. To avoid common problems and errors you can find some important guidelines about the content of certain fields of the invoices. This avoids the need for ad-hoc interpretations and makeshift adjustments in the processing of the invoices.

4.1.1. Customer Identification: VAT(BTW)- and KBO-number

As you can see in the table containing an overview of our entities we have two entities without a VAT number: Politiezone Gent and Sociaal Verhuurkantoor Gent.

This is important for the invoice fields used for customer identification.
Invoices to both entities need to be addressed to the KBO-number, with the corresponding tag:

- For Peppol BIS2: “CBE” instead of “VAT”
- For Peppol BIS3: “0208” instead of “9956” (Scheme ID migration since 17/05/2021)

For the other entities both options are valid.

Example of Peppol BIS3 with KBO-number:

<cac:Party>

<cbc:EndpointID schemeID="BE:**0208**">0862897944</cbc:EndpointID>

AND/OR

<cac:PartyIdentification>

<cbc:ID schemeID="BE:**0208**">0862897944</cbc:ID>

4.1.2. Guidelines for invoices with a purchase order

In invoices for transactions that are initiated with a purchase order (PO), the PO number needs to be included.
Send a different invoice for each separate PO, do not make group invoices!

Also important is to include a detailed description of all invoiced items, a PO number alone does not suffice.

Dependant on the agreements between supplier and customer and the contents of the PO, the invoice can contain either only header information, or both header and line information. In the latter case the invoice lines need to contain the correct reference to the PO line numbers.

- **Invoice.OrderReference.ID** (PO number on header)
  But when **Invoice.OrderReference.ID** (PO number on header) is used, do not fill in **Invoice.BuyerReference** (on header).

  See also : “A buyer reference or purchase order reference MUST be provided.”
  https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-peppol/PEPPOL-EN16931-R003/

- **Invoice.InvoiceLine.OrderReference.ID** (PO number on line) : is optional, but must contain the same PO number as on the header.

- **Invoice.InvoiceLine.OrderLineReference** (PO line number on line)

Invoice.OrderReference.ID and **Invoice.InvoiceLine.OrderReference.ID**: the PO number only, no other characters.

- Correct eg.: <cac:OrderReference><cbc:ID>**4517503882**</cbc:ID>

- Incorrect eg.: <cac:OrderReference><cbc:ID>**4517503882/TDG**</cbc:ID>

Invoice.InvoiceLine.OrderLineReference contains the reference to the PO line number. This is always a multiple of 10. There can be three leading zeros but those are not mandatory.

e.*g. Line 1 of the PO:*

- Correct e.g.: <cac:OrderLineReference><cbc:LineID>**00010**</cbc:LineID>
- Correct e.g.: <cac:OrderLineReference><cbc:LineID>**10**</cbc:LineID>
- Incorrect e.g.: <cac:OrderLineReference><cbc:LineID>**1**</cbc:LineID>

e.g. Line 12 of the PO:

- Correct e.g.: <cac:OrderLineReference><cbc:LineID>**00120**</cbc:LineID>
- Correct e.g.: <cac:OrderLineReference><cbc:LineID>**120**</cbc:LineID>
- Incorrect e.g.: <cac:OrderLineReference><cbc:LineID>**12**</cbc:LineID>

4.1.3. Guidelines for invoices without a purchase order

In invoices for transactions not initiated with a purchase order (PO) we often ask to include a certain identification item. E.g. invoices for the delivery of electrical power need to include the EAN-code, which is an identification of the electricity meter. Invoices for mobile phone charges need to include an account number. **Send a separate invoice for each "GENTCODE", don't combine them!**

3 options:

- Header level:

Invoice.BuyerReference.

E.g. <cbc:BuyerReference>1234567890</cbc:BuyerReferenceD>

But when **Invoice.OrderReference.ID** (PO number on header) is used, do not fill in **Invoice.OrderReference.ID** (on header).

See also: "A buyer reference or purchase order reference MUST be provided."
https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-peppol/PEPPOL-EN16931-R003/

OR

Invoice.AccountingCustomerParty.Party.PartyIdentification.ID

E.g. <cac:PartyIdentification> <cbc:ID>9571358-1577</cbc:ID>

- LineItems level: **Invoice.InvoiceLine.SellersItemIdentification.ID**

E.g. *<cac:SellersItemIdentification><cbc:ID>541448812000290831</cbc:ID>*

4.1.4. Other important fields

a. For credit memos

For credit memos the following fields need to be filled:

- **CreditNote.BillingReference.InvoiceDocumentReference.ID** (Identification of the original invoice)

- **CreditNote.BillingReference.InvoiceDocumentReference.IssueDate** (Date of the original invoice)

b. For invoices:

- **Invoice.AccountingSupplierParty.Party.Contact.ElectronicMail** : your email address used for receiving notifications about the status of delivery of invoices.

- **Invoice.PaymentMeans.PaymentID**

- **Invoice.InvoiceLine.Item.Description**: detailed description of the invoiced article, as agreed between customer and supplier.

- **Invoice.InvoiceLine.Item.Name**: short description of the invoiced article, as agreed between customer and supplier. E.g. for an invoice for electricity, gas or water, a coding letter that refers to the type of invoice: “advance” or “settlement”.

c. Amount information

- **Invoice.TaxTotal.TaxAmount**

- **Invoice.LegalMonetoryTotal.LineInclusiveAmount**

- **Invoice.InvoiceLine.ID**

- **Invoice.InvoiceLine.InvoicedQuantity**

- **Invoice.InvoiceLine.LineExtensionAmount**

- **Invoice.InvoiceLine.Item.ClassifiedTaxCategory.ID**

- **Invoice.InvoiceLine.Item.ClassifiedTaxCategory.Percent**

- **Invoice.InvoiceLine.Item.ClassifiedTaxCategory.TaxScheme.ID**

d. Delivery Address

The Delivery Address determines where the goods or service are deliverd or take place and facilitates a quick approval and payment of the invoice on the side of the receiver.

3 options :

- Header level: **Invoice.Delivery.DeliveryLocation.Address**
  E.g. <cac:Delivery>

  <cac:DeliveryLocation>

  <cac:Address>

```
<cbc:StreetName>VLIEGTUIGLAAN 5</cbc:StreetName>
<cbc:CityName>GENT</cbc:CityName>
<cbc:PostalZone>9000</cbc:PostalZone>
<cac:Country>
  <cbc:IdentificationCode>BE</cbc:IdentificationCode>
</cac:Country>
</cac:Address>
</cac:DeliveryLocation>
</cac:Delivery>
```

- LineItems level:
  Preferred field: **Invoice.InvoiceLine.Delivery**
  E.g.

```
<cac:Delivery>
    <cac:DeliveryLocation>
        <cac:Address>
            <cbc:StreetName>Deliverystreet 1</cbc:StreetName>
            <cbc:CityName>Gent</cbc:CityName>
            <cbc:PostalZone>9000</cbc:PostalZone>
            <cac:Country>
                <cbc:IdentificationCode>BE</cbc:IdentificationCode>
            </cac:Country>
        </cac:Address>
    </cac:DeliveryLocation>
</cac:Delivery>
```

  OR

  Invoice.InvoiceLine.Item.AdditionalItemProperty
  E.g.

```
<cac:Item>
  <cac:AdditionalItemProperty>
      <cbc:Name>Address</cbc:Name>
        <cbc:Value>SINT-SEBASTIAANSTRAAT 10 9032 Wondelgem (Belgium)</cbc:Value>
  </cac:AdditionalItemProperty>
```

e. Payment information

Payment information such as a **structured communication** in the field **Invoice.PaymentMeans.PaymentID**

E.g. <cbc:PaymentID>+++NNN/NNNN/NNNNN+++</cbc:PaymentID>

A **bank account number** (IBAN format) in the field **Invoice.PaymentMeans.PayeeFinancialAccount.ID**

Including a bank account number is of utmost importance to allow a timely payment of invoices, capture changes in payment conditions and allowing internal checks on the validity of accounts in the invoices (anti-fraud).

In the Mercurius invoice portal this is a mandatory field.

E.g. <cbc:ID>BE99991122222333</cbc:ID>

4.1.5. The number of invoice lines

Due to the limits within our ERP (SAP), there’s a limit of 950 invoice lines in a single invoice.