



BUSINESS AGREEMENTS FOR E- INVOICING TO THE ENTERPRISES OF THE CITY OF GHENT

6 september 2022

Entity **Department of Finance – City of Ghent**
E-invoicing rules

Introduction

The group of entities for which the Finance Department of Ghent keeps the accounts resolutely opts for e-invoicing and wants to receive invoices via Mercurius/Magda. This document collects the information for correct PEPPOL invoicing to one of our entities.

1. Business agreements for small and medium-sized suppliers who work with E-invoicing applications or an accounting package

1.1.1. Customer data identification: VAT and CBE number

Send your invoices to us on the basis of the company number (CBE) or search one of the entities with the search engine on the basis of the business name.

(see invoicing data of our entities below)

1.1.2. Order form number or PO number

This is mandatory, please always enter the order form number in the field "Order reference"/PO number". Only use numerical value, do not add "/" and the department's three-letter code. If you exceptionally do not have an order form number, please enter "N/A" in this mandatory field.

1.1.3. Other important information

- Respect the formalities referred to in the VAT legislation
- Delivery address or address of the department placing the order
- Detailed description of the goods delivered, the services provided or the work carried out
- IBAN number of the beneficiary of the payment

It is advisable to also send the **original PDF file**.

Make sure that the XML file (= original invoice) contains all data for the further processing of your E-invoice.

2. Business agreements for large companies who work with an ERP system

The City of Ghent respects the formalities and the agreement framework of the Peppol format and the MAGDA and Mercurius platform. In order to prevent recurring problems or errors, we will list a few important aspects relating to the content of the fields on the invoice. This will prevent the need of ad hoc interpretations or customised solutions.

2.1.1. Customer data identification: VAT and CBE number

The table containing our entities shows that there is one entity that does not have a VAT number: Police Zone of Ghent This is important for the fields that are used for the identification of the customer data.

Invoices to this entity must therefore mention the CBE number, with the appropriate tag.

- For Peppol BIS2: “CBE” instead of “VAT”
- For Peppol BIS3: “0208” instead of “9956”

For the other entities, both options are possible for each format.

Example of Peppol BIS3 with CBE number:

- <cac:AccountingCustomerParty>
- <cac:Party>
- <cbc:EndpointID schemeID="BE:0208">0862897944</cbc:EndpointID>
 - AND/OR
- <cac:PartyIdentification>
- <cbc:ID schemeID="BE:0208">0862897944</cbc:ID>

2.1.2. Guidelines for invoices on the basis of an order form

Invoices for deliveries or services initiated by means of an order form must mention the order form number (PO number).

Send a separate XML invoice for each order form, do not combine them!

Depending on the contractual or other agreements between the customer and the supplier, invoices are created at header level or at header + line level. If the latter is the case, the lines also need to contain the appropriate reference to the order position.

- **Invoice.OrderReference.ID** (order form number header)
But if **Invoice.OrderReference.ID** (order form number header) is entered, don't enter **Invoice.BuyerReference** (on header) or with a non-value “N/A”.

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** (order form number line) : is optional, but must contain the same order form number as Order reference Header.
- **Invoice.InvoiceLine.OrderLineReference.LineID** (order position)

Invoice.OrderReference.ID and **Invoice.InvoiceLine.OrderReference.ID**: only PO number, don't add "/" and three-letter code.

- Correct e.g.: `<cac:OrderReference><cbc:ID>4517503882</cbc:ID>`
- Incorrect e.g.: `<cac:OrderReference><cbc:ID>4517503882/TDG</cbc:ID>`

Invoice.InvoiceLine.OrderLineReference.LineID contains the reference to the order position.

This is a number in tens. Leading zeros may or may not be added to attain a total length of 5 digits.

e.g. Position 1 of the order:

- 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. Position 12 of the order:

- 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>`

2.1.1.3. Guidelines for invoices without order form / via GENTCODE

Invoices for deliveries or services initiated without an order form obviously do not need to mention an order form number (PO number). However, a different form of identification, called **GENTCODE**, must be mentioned on the invoice and will have a specific content depending on the nature of the invoice (*e.g. for an electricity invoice the EAN number, for a mobile phone invoice: the account number*). **Send a separate invoice for each GENTCODE, do not combine them!**

3 options are allowed:

- **At header level**

Via **Invoice.BuyerReference**.

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

When **Invoice.BuyerReference** (on header) is entered, don't enter **Invoice.OrderReference.ID** (order form number 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

Via **Invoice.AccountingCustomerParty.Party.PartyIdentification.ID**

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

- **At line level**

via **Invoice.InvoiceLine.SellersItemIdentification.ID**

e.g. `<cac:SellersItemIdentification><cbc:ID>541448812000290831</cbc:ID>`

2.1.4. Other important fields

a. For credit notes

For credit notes, the following fields must be completed:

- **CreditNote.BillingReference.InvoiceDocumentReference.ID** : Identification of the original invoice in case of credit note

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

b. For invoices

- **Invoice.AccountingSupplierParty.Party.Contact.ElectronicMail** : your email address, used for notifications if the invoice could not be delivered correctly to the customer.

- **Invoice.PaymentMeans.PaymentID**

- **Invoice.InvoiceLine.Item.Description** : Detailed description of item/service: description of the item that is invoiced.

- **Invoice.InvoiceLine.Item.Name** : Brief description of the item. Characterisation of the item that is invoiced. (e.g. for an electricity invoice: code V or A, for “voorschot” (advance) or “afrekening” (final settlement) respectively) →

c. Information relating to the amount

- **Invoice.TaxTotal.TaxAmount**

- **Invoice.LegalMonetaryTotal.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 item/service was delivered and also ensures a swift internal approval and processing of the invoice.

3 options are allowed:

- **At header level:**

via **Invoice.Delivery.DeliveryLocation.Address**

E.g.

- <cac:Delivery>

- <cac:DeliveryLocation>
 - <cac:Address>
 - <cbc:StreetName> DELIVERYADRES 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>
- **At line level**

preferably via [Invoice.InvoiceLine.Delivery](#)

E.g..

- <cac:Delivery>
- <cac:DeliveryLocation>
- <cac:Address>
- <cbc:StreetName> DELIVERYADRES 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

via [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 **payment reference** in the field [Invoice.PaymentMeans.PaymentID](#)

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

And **bank account** (IBAN format) in the field [Invoice.PaymentMeans.PayeeFinancialAccount.ID](#)

Communicating the bank account is essential to respect the due dates of the invoices, take changes in payment conditions into account and perform internal checks for valid accounts in the XML invoices (anti-fraud).

E.g. <cbc:ID>BE9999112222333</cbc:ID>

2.1.5. Number of invoice lines

Given the maximum number of entry lines in our ERP (SAP) system, we cannot accept invoices of more than 950 invoice lines due to the limitation in SAP of 999 lines per invoice.

3. General invoicing data of our entities

Business number in ERP (SAP)	Business name	CBE number (*)	VAT number (*)
AGER	AMC Heritage	0537522332	BE0537522332
AGKU	AMC Arts & Design	0537520055	BE0537520055
AGIT	AG District09	0749998654	BE0749998654
BRWZ	Rescue Area Centre	0500927497	BE0500927497
GENT	Municipal administration of Ghent	0207451227	BE0207451227
OCMW	PCSW Ghent	0212214125	BE0212214125
POLI	Police Zone of Ghent	0862897944	no VAT no. (*)