



BUSINESS RULES E-INVOICING FOR THE ENTITIES OF THE CITY OF GHENT

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Entiteit

Departement Financiën – Stad Gent

Intro

In this document you will find the most important technical guidelines for successful PEPPOL invoicing, the mandatory way of sending invoices to one of the entities of the city of Ghent.

1. Our entities

Contact information and addresses can be found on the webpage <https://stad.gent/en/city-governance-organisation/how-invoice>

Company name	KBO-number (*)	VAT-number (*)
City of Ghent	0207451227	BE0207451227
OCMW Ghent	0212214125	BE0212214125
AG Arts & Heritage	0537520055	BE0537520055
AG District09	0749998654	BE0749998654
Emergency Response Zone Centrum (Firebrigade zone)	0500927497	BE0500927497
Police Zone Ghent	0862897944	Geen BTW Nr (*)

(*) Police zone Ghent resides under the VAT-statute of the city of Ghent and doesn't have its own VAT-number. For that reason E-invoices must be addressed to the KBO-number only. More info on the next pages ("KBO or VAT-number?")

2. PEPPOL-format

The city of Ghent follows the formatting guidelines and syntax agreements of the Belgian Government (MAGDA and Mercurius) by making use of Simple. ePrior as a platform, XML UBL2.1 as

syntax and PEPPOL BIS 3.0 as billing rules for both invoices and credit notes.

3. Agreements and information about specific invoice fields

To help you avoid recurring problems or errors, we pinpointed some important aspects about the content of fields in the invoice, below. This helps to avoid the need for ad-hoc interpretations and custom adjustments.

3.1. KBO- or VAT-number?

In the contents of the PEPPOL-invoice (or the app or software you use), you can choose to address by using KBO-, VAT- or GLN-number. This for both you as a supplier as us as customer.

We support and accept all three options (if applicable, see the comment about Police Zone Ghent on the previous page), but it's important to identify them in the correct way.

The segment in the XML-invoice where this is relevant:

Your identification as a supplier

```
▼<cac:AccountingSupplierParty>
  ▼<cac:Party>
    <cbc:EndpointID schemeID="0208">0843383425</cbc:EndpointID>
    ▼<cac:PartyIdentification>
      <cbc:ID schemeID="0208">0843383425</cbc:ID>
    </cac:PartyIdentification>
  </cac:Party>
</cac:AccountingSupplierParty>
```

Our identification as a customer

```
▼<cac:AccountingCustomerParty>
  ▼<cac:Party>
    <cbc:EndpointID schemeID="0208">0207451227</cbc:EndpointID>
    ▼<cac:PartyIdentification>
      <cbc:ID schemeID="0208">0207451227</cbc:ID>
    </cac:PartyIdentification>
  </cac:Party>
</cac:AccountingCustomerParty>
```

Depending on the identification you chose, you need to use the right "identifier" for "schemeID":

Identification type	SchemeID	Example (City of Ghent)
KBO-number	0208	0207451227
VAT-number	9925	BE0207451227
GLN-number	0088	-

3.2. Purchase Order number (OrderReference)

Always include our PO number, in the field “OrderReference”, without any other text or characters (only the 10 digit PO number, example: 6300031541). When there is no known PO, you can include “no PO” in the field “OrderReference”.

The PO number is included in the header information, in the XML, in the segment **OrderReference**:

```
▼<cac:OrderReference>
  <cbc:ID>6200020479</cbc:ID>
</cac:OrderReference>
```

3.3. Purchase Order Lines (OrderLineReference)

For PO's with multiple PO lines, containing the information about the ordered goods or services, it is strongly advised to reference these PO line numbers in the different invoice lines. This increases the chance of fast and automated processing and timely payment.

The numbering of our PO lines is almost always in intervals of 10, for example: 10, 20, 30, etc.

The PO line numbers are included in the invoice lines of the XML, in **OrderLineReference - LineID**:

```
▼<cac:InvoiceLine>
  (...)
  ▼<cac:OrderLineReference>
    <cbc:LineID>10</cbc:LineID>
  </cac:OrderLineReference>
```

On each invoice line you can also repeat the PO number itself, in **Invoice.InvoiceLine.OrderReference.ID**. In conjunction or as a replacement of the PO number in the header. If you do this, be sure to include it for each invoice line.

3.4. Invoice line numbering (InvoiceLineID)

Every invoice line in the XML has a number. It is important this is an ascending set of numbers (1, 2, 3, etc.) and that no two invoice lines have the same number.

The invoice line numbers are located on each invoice line, in **InvoiceLineID**:

```
▼<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
```

3.5. Delivery address

The delivery address reflects where the goods/services where delivered/located en is important information for us to dispatch the invoice to the right part of our organisation, when needed.

There are 3 accepted segments in the XML where the delivery address can be included:

In the header: via **Invoice.Delivery.DeliveryLocation.Address**

- <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>

On the Invoice lines: via [Invoice.InvoiceLine.Delivery](#)

- <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>

On the invoice lines: via [Invoice.InvoiceLine.Item.AdditionalItemProperty](#)

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

3.6. Payment notice and bank account

Payment information like a **structured reference** are included in the field [Invoice.PaymentMeans.PaymentID](#)

IBAN and BIC codes in [Invoice.PaymentMeans.PayeeFinancialAccount](#) en [FinancialInstituteBranch](#)

```

▼<cac:PaymentMeans>
  <cbc:PaymentMeansCode>31</cbc:PaymentMeansCode>
  <cbc:PaymentID>+++105/5900/82752+++</cbc:PaymentID>
  ▼<cac:PayeeFinancialAccount>
    <cbc:ID>BE83363075851515</cbc:ID>
    ▼<cac:FinancialInstitutionBranch>
      <cbc:ID>BBRUBEBB</cbc:ID>

```

3.7. Credit notes

For credit notes the following fields are relevant:

- **CreditNote.BillingReference.InvoiceDocumentReference.ID**: Identification of the original invoice that is being credited.

- **CreditNote.BillingReference.InvoiceDocumentReference.IssueDate**: date of the original invoice that is being credited.

3.8. Invoices with other identification codes

For specific suppliers where the process doesn't use PO's, it can be agreed to use a different type of codes, to enable identification and automatic posting. This primarily is used for contracts for delivery of utilities (electricity, natural gas, water) or telecommunication (telephone bills, internet...).

This approach is often contractually established and mutually coordinated by the start of the contract.

For these codes there are different options in the XML:

- In the header, in **Invoice.BuyerReference**
- In the header, in **Invoice.AccountingCustomerParty.Party.PartyIdentification.ID**
- On the invoice lines, in **Invoice.InvoiceLine.SellersItemIdentification.ID**

4. Other important guidelines

- **Respect the format requirements of the VAT legislation**: most legislation that applies to invoices in general, also applies to e-invoices.
 - **Include sufficient details in the XML, to enable the approval process**: the XML is the official, legal invoice, even if you add a PDF as an attachment. In principle the XML must contain the same essential information as the PDF-version, enabling the invoice identification and approval. Which specific information this is, wildly varies and depends strongly on the type of goods or services that are being invoiced. It can be information about products, their codes, delivery details (location, date), names of entities or persons, etc. In short: information as complete as possible about all relevant aspects of the delivered goods or services.
 - **Send a separate XML-invoice for each PO**, don't group them together.
 - **It is advised** to add a "readable" version (in **PDF**), as an **attachment**. If more than one attachment is included, add the readable invoice as the first attachment.
 - Because of the maximum number of lines for posting a single invoice in our system (SAP), we can't accept invoices with more than 950 invoice lines, per invoice.
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