



Ministry of Defence

Ministry of Defence Invoicing Requirements

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Introduction

To make the billing process as smooth and efficient as possible, the Netherlands Ministry of Defence uses a checklist of legal requirements and additional Defence conditions. We can only process and pay your invoice if it meets all the legal requirements and Defence conditions.

In this document, we have summed up the requirements your invoice must meet.

From 1 January 2017, new agreements with the central government require all suppliers to invoice electronically (e-invoicing). In agreements concluded after 1 January 2017, you as a supplier are required to use e-invoicing and must invoice electronically.

If the invoice does not meet the requirements, it will be returned to you. You will receive notification of this, requesting that you re-send the corrected invoice. You will not need to send a credit note for the returned invoice, since we have not processed the incomplete invoice.

If you have any questions about your invoice or about this document, please refer to chapter 3, Contact

1 Address

If an order is sent via DigiInkoop, invoicing must also take place via DigiInkoop and not via a different route.

In principle, invoicing should take place electronically in all other cases. The invoice address is linked to the Organisation Identification Number (Organisation *identification nummer*; OIN). Three Defence elements have their own OIN. A choice should be made out of one of the following OINs, depending on the element that set the tender:

OINs to be used:

- **Ministry of Defence:** 00000001008078452000
- **Ministry of Defence - Paresto:** 00000004000000041000

If there is a valid reason not to use electronic invoicing, this must be explicitly agreed upon.

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In the exceptional case that invoicing cannot take place by any means other than an invoice on paper, this must be agreed with the commissioning party/procurement officer beforehand.

2 Invoicing requirements

2.1 Legal requirements

The Tax and Customs Administration (*Belastingdienst*) imposes conditions on invoices sent. The Ministry of Defence is obliged to only accept invoices that meet these requirements.

The most recent description of these requirements can be found on the site of the [Tax and Customs Administration](#) .

- *Your full name, and the full name of your customer;*
Provide your legal name. You may also provide your business name, if it is registered with the Netherlands Chamber of Commerce KVK in combination with the address and place of residence. For tax entities, it is customary to include the name of the unit that supplied the goods and/or services on the invoice;
- *Your full address, and the full address of your customer;*
Provide your company's actual place of business as listed in the Business Register of the KVK. Listing only a PO Box number is not sufficient;
- *Your VAT number*
For tax entities, this is the VAT number of the unit that supplied the goods and/or services;
- *The CoC number that the Business Register links to the legal name or business name mentioned on your invoice;*
- *Invoice date*
The date the invoice was sent. The starting point for payment within 30 days is the date the invoice is received at the Ministry of Defence;
- *Invoice number;*
- *The nature of the goods or services provided;*
- *The quantity of the goods or the scope of the services provided;*
- *The date on which the goods and/or services were delivered, or the date of advance payment;*
- *The amount charged, excluding VAT;*
- *If you are supplying services with different VAT rates, list the separate amounts. In addition, include the unit price if applicable;*
- *The VAT rate charged;*
- *The amount of VAT to be paid;*
- *Currency (correct combination of currency and partner bank).*

2.2 Ministry of Defence conditions

In order for us to process your invoice as quickly as possible and meet your payment deadline, we ask you to comply with the following requirements:

- Submit your invoice after the ordered goods or services have been delivered;
- Invoice the Ministry of Defence, not your client;
- Always address the invoice to the ministry of Defence
Financial Administration and Management Office (FABK).
- Invoice in accordance with the purchase order, and only invoice the items for which a purchase order has been issued;
- Do not invoice with an order number issued for a previous period or order;
- The invoice must state:
 - o The purchase order number under which the order was issued;
 - o One purchase order number per invoice;
 - o The line number of the purchase order you are invoicing (always include if applicable);
 - o The agreed price;
 - o The quantity delivered;
 - o A delivery location.
- Credit surcharges are prohibited;
- Credit notes must include the invoice number of the invoice they relate to (if applicable);
- In case of a refund, indicate the invoice number(s) and refund the amount to the account number from which it was received.

2.3 Invoice payment reference

To deliver goods and/or services to the Ministry of Defence, you must have a valid purchase order. The purchase order states an order number.

This number is the invoice reference and is made up of 10 or 11 characters:

Reference number: 11 characters (digits or a combination of digits and letters)

MM number: 10 characters (digits, beginning with 35, 45, 65, 75 or 85)

You need the reference or MM number in order to send an invoice. Invoices without a reference or MM number will not be processed.

3 Invoice format and mode of dispatch

3.1 Invoice format and mode of dispatch

The Ministry of Defence uses electronic invoicing as the mandatory submission method for your invoices. This does not apply if you have received a purchase order through DigiInkoop. In this case, your invoice must also be sent through DigiInkoop. The invoice may not be sent in any other way.

Invoices in PDF format will not be processed if you are contractually obliged to provide an electronic invoice. An e-mail with an attached XML file does not constitute an electronic invoice..

3.2 Digital invoices

If you are not subject to the e-invoicing requirement, please send your (PDF) invoice to the following e-mail address: fabk.digitale.facturen@mindef.nl.

A PDF may be attached to an e-mail, but the invoice and any attachments must form a single file. Please note, we will process one invoice per PDF file. Please include your invoice number and/or company name in the subject line of the e-mail.

4 Contact

4.1 Questions about your order

For purchasing-related questions, please contact your client or buyer. The name of your Ministry of Defence contact is mentioned on the purchase order, contract or other documentation you have received.

4.2 E-invoicing helpdesk

The e-invoicing helpdesk has been set up to answer general questions about e-invoicing and the DigilInkoop application. You can contact this helpdesk for information about the different methods of e-invoicing, to report incidents in the invoicing process and for questions about DigilInkoop.

Website: <https://www.helpdesk-efactureren.nl/>

E-mail: helpdesk-efactureren@rvo.nl

Telephone: +31 (0)88-0424400 (option 2)

4.3 Ministry of Defence invoicing information

For content-based e-invoicing questions specifically for the Ministry of Defence, please contact our e-invoicing team. This team is not for your questions about e-invoice payments, for those questions please contact the InfoDesk. E-Mail: fabk.info.e-facturatie@mindef.nl

4.4 Ministry of Defense InfoDesk

For questions regarding payment of your invoice, reminders or demands for payment, please contact the InfoDesk.

E-Mail: fabk.infodesk@mindef.nl

Telephone: +31 (0)88-9501432 (Mondays to Fridays from 8:30 to 12:00).