Ministerie van Defensie

Netherlands Ministry of Defence Invoicing Requirements

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Appendices	A: Netherlands Ministry of Defence e-invoice mandatory fields

Contents

1 Introduction

European Directive 2014/55/EU states that, as from a certain date, the Member States must ensure that all contracting authorities and contracting entities are capable of receiving and processing electronic invoices which comply with the European standard for electronic invoicing.

Suppliers have been permitted to electronically submit invoices to the Dutch central government for some years now. Following consultations with the business sector, the Dutch government has determined that as of 1 January 2017, every supplier to the central government entering into a new procurement contract must submit invoices electronically, thus facilitating the electronic receipt and processing thereof in accordance with the specifications issued by the State of the Netherlands.

This document sets out the invoice requirements of the Netherlands Ministry of Defence (hereinafter referred to as Defence). These requirements allow for the correct and timely processing of your invoices and should therefore be taken into account when drawing up and submitting these invoices.

2   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 as set out in Section 3 of this document, this must be explicitly agreed upon.

It is important for the correct processing of the invoices that only one of the following methods for invoice submission is used:

> ➢ If orders are sent via DigiInkoop, invoicing must also take place via DigiInkoop; *or*

> ➢ Electronic invoicing in accordance with Section 3 of this document.

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.

3   Sending electronic invoices

3.1   General

There are three ways for suppliers to submit e-invoices to a government agency using Digipoort, as shown in the following diagram.
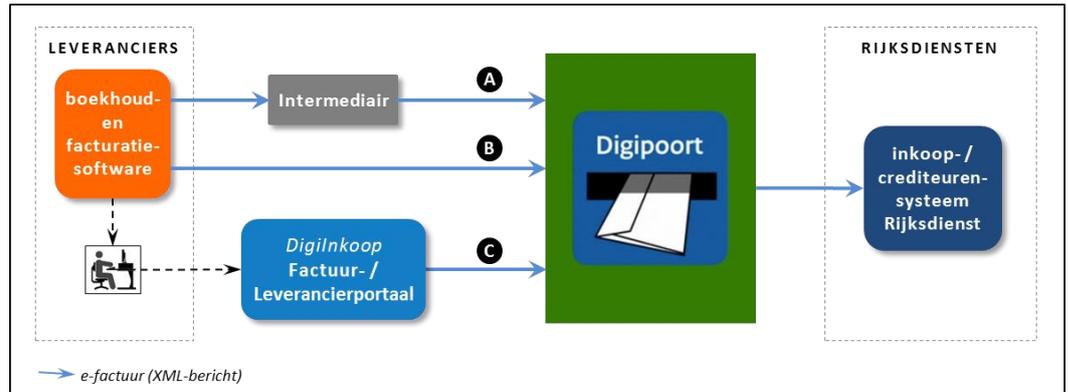
Suppliers can submit an e-invoice to Digipoort via:

A.   an intermediary;
B.   a direct link between Digipoort and their own accounting and invoicing software;
C.   the DigiInkoop invoice/supplier portal.

The supplier is free to choose their preferred option. Each option requires specific preparation and has turnaround time before it can be used.

3.2   Via an intermediary

There are various intermediaries that already have a direct link to Digipoort and offer solutions for submitting e-invoices to Digipoort.

The Logius website features a list containing the details of intermediaries and software suppliers with a direct link to Digipoort, from which suppliers can choose:

https://www.logius.nl/ondersteuning/e-factureren-voor-leveranciers-via-digipoort/intermediair-of-softwareleverancier/

3.3   Via a direct link

Suppliers can choose to set up a direct link between their own accounting and invoicing software and Digipoort, allowing them to submit e-invoices directly to the government agency.

To achieve this, a one-off connection process must be completed. The Logius website provides a detailed explanation of the steps required to set up the link with Digipoort and regarding the implementation of the message standard in their own system. The online application form is also available on the website:

https://www.logius.nl/ondersteuning/e-factureren-voor-leveranciers-via-digipoort/

PLEASE NOTE! Each government service to which a supplier wishes to send e-invoices directly, must update certain system preferences in their own system in order to exchange messages with the supplier. For this reason, please contact the procurement officer if you wish to set up a direct link with Digipoort.

Bear in mind that the entire connection process may take about three months.

3.4 Via the invoice/supplier portal

Suppliers can also use an easy-to-use government web application. This application allows suppliers to manually input invoice details and subsequently send this information to the government service in question as an e-invoice.

Before use, the supplier must first apply and register. They can do so via the following link:

Https://digiinkoop.nl/OA_HTML/OA.jsp?page=/ora-cle/apps/pos/onboard/webui/Pros-pRegPG&OAHP=POS_GUEST_REG_HP&OASF=POS_SUPPREG_REGIS-TER&OAPB=POS_ISP_BRAND&ouid=0EED8A04B857259C

Instructions on how to register for the e-invoice portal can be viewed here:

https://www.helpdesk-efactureren.nl/documenten/bro-chures/2018/10/29/handleiding-zelfegistratie-e-factureren

Once the supplier has applied for access, Logius will verify the details provided. If approved, the supplier will receive their log in details. If rejected, this decision will be motivated. Bear in mind that this verification process takes a number of days.

Using the credentials received, the supplier can log in to the web application accessible via this link:

https://digiinkoop.nl/OA_HTML/AppsLogin

3.4.1 Instructions for use of the supplier portal

In order to submit an invoice to Defence, the following steps must be completed:

Note: The invoice information submitted via the supplier portal must meet the Defence invoice requirements.

1) Log in to DigiInkoop.
2) Click on the *E-facturen aanmaken* (create e-invoice) button.

3) Fill in and select the following fields using the magnifying glass icon

- a) *Debiteur* (debtor): Netherlands Ministry of Defence
- b) *Stortingsbankrekening* (deposit bank account): Bank number
- c) *Klant contactpersoon* (client point of contact): [fill in]
- d) *Factuurnummer* (invoice number): [fill in]
- e) *Leverdatum* (delivery date): [fill in]
- f) *Factuuromschrijving* (invoice description): [fill in]
- g) *Referentie of ordernummer* (reference or order number): [fill in] Defence order number
- h) *Omschrijving* (description): [fill in] article as described by Defence
- i) *Hoeveelheid* (quantity): [fill in]
- j) *Prijs per stuk* (unit price): [fill in]
- k) *BTW code* (VAT code): [fill in]

4) A new line can be added to the invoice for another article by clicking *rij toevoegen* (add row).
5) Click *doorgaan* (continue).
6) Click *versturen* (send).
7) Your invoice has been sent to the Netherlands Ministry of Defence.

3.4.2 Minimum required fields

For the e-invoicing process between Defence and the supplier to run as smoothly as possible, the supplier must as a minimum fill in a number of mandatory fields relating to core elements of the invoice, so the Defence financial administration department can process the invoice.

In addition to the core invoice elements (as defined in EU Directive 2014/55/EU), Defence requires a number of additional mandatory fields on the electronic invoice. These elements and the corresponding XML/UBL - NL field names can be found in Section 4 and Appendix A. Section 4 and Appendix A also provide guidelines for suppliers for the realisation of the correct technical settings for the e-invoice.

4   Mandatory information for every invoice (electronic or otherwise)

To enable the Ministry of Defence to process the invoice, the following information is required as a minimum.

- ➢ **Sender:** Registered name, address, post code and town/city of the sender (a PO Box number will not suffice).

- ➢ **Invoice date**

- ➢ The words **Invoice number, account number, declaration number, etc.** followed by a unique number (consisting of numbers or letters or a combination of the two).

- ➢ **IBAN on invoices sent by creditors from EU countries**
  Invoices originating from Israel, Tunisia, Mauritius, Turkey, Saudi Arabia and Lebanon are also required to state the **IBAN** on the invoice.
  Invoices originating from the United States and Canada should include a *Bank Key*, the BIC number and the account number.

- ➢ **Currency** (correct combination of currency and partner bank).

- ➢ **Total amount payable specified per line of the purchase order.**

- ➢ The nature of the delivered **goods/services** that were delivered in accordance with the units as specified on the purchase order.

- ➢ **Supplier's VAT number**
  Companies based in the European Union are required to include their VAT number on the invoice. Stating the VAT number is not mandatory for invoices from outside the European Union.

- ➢ **Defence VAT number**
  The Defence procurement officer will communicate the Ministry of Defence's VAT number to the supplier at the time of assignment.

- ➢ In the case of Dutch companies, please state the **Chamber of Commerce (KvK) number** and the **branch code**.

- ➢ **Reference number**
  The commissioning party will communicate the reference number to the supplier at the time of assignment. The reference number has eleven characters (numbers and/or letters, without full stops, spaces or other characters).

- ➢ **MM number/order number**
  The commissioning party will communicate the MM number to the supplier at the time of assignment. The MM number is a ten-digit number without full stops, spaces or other characters. The MM number starts with either 35, 45, 65 or 75, and may be preceded by the letters MM or mm.

  The purchase order includes line numbers:

- o The line numbers on the invoice must correspond with the line numbers on the purchase order.
- o The amount stated on an invoice line may not exceed the amount on the corresponding purchase order line. This will result in the invoice being rejected.
- o Please make sure you always have a copy of the most recent purchase order/contract.

➢ **Late payment surcharges** are prohibited.

➢ Invoices bearing a **future invoice date** will be recorded with that future date. In principle, payment will take place within 30 days of the standard (stamped) date. This is the date the invoice was received by the Ministry of Defence.

➢ Invoices **without an invoice number, invoice date, reference number or MM number/order number** will not be processed.

➢ Always invoice in accordance with the order.

If any points regarding the invoicing requirements remain unclear or if there are any further questions, please contact the commissioning party/procurement officer.

5   More information

Additional information on relevant topics can be found via the following links:

Digipoort:

> https://www.logius.nl/diensten/digipoort/

About connecting the supplier's accounting and invoicing system for products and services:

> https://www.logius.nl/ondersteuning/gegevensuitwisseling/ubl-ohnl/

About connecting an accounting and invoice system for the supplier's contracted personnel:

> https://www.logius.nl/ondersteuning/gegevensuitwisseling/setu-hr-xml-ohnl/

Intermediaries and software providers that are connected to DigiPoort:

> https://www.logius.nl/ondersteuning/e-factureren-voor-leveranciers-via-digipoort/intermediair-of-softwareleverancier/

SimplerInvoicing and Dutch central government websites on the topic of electronic invoicing
The following websites contain information regarding electronic invoicing. Web links have been included in their entirety to make it easier to include them on your own website.

Rijksoverheid.nl (Dutch central government):
Information page: https://www.rijksoverheid.nl/onderwerpen/digitale-over-heid/inhoud/digitaal-zaken-doen-met-de-overheid/e-fac-tureren-aan-de-overheid

Brochure: https://www.rijksoverheid.nl/onderwerpen/digitale-over-heid/documenten/brochures/2016/12/20/e-factureren-aan-rijksoverheid

Goverment.nl:
Introduction in English: https://www.government.nl/topics/e-invoicing

Brochure in English: https://www.government.nl/topics/e-invoicing/docu-ments/leaflets/2017/01/01/electronic-invoicing-and-the-dutch-central-government

E-invoicing help desk:

General and detailed information: https://www.helpdesk-efactureren.nl/

Logius.nl:
General and detailed information: https://www.logius.nl/diensten/e-factureren/

Peppol:
General information: https://peppol.EU/

Appendix A: Netherlands Ministry of Defence e-invoice mandatory fields

Subject	Required	Fields in UBL message
UBL version	Yes	Invoice/UBLVersionID
OHNL version	Yes	Invoice/CustomizationID
Country of message version	Yes	Invoice/ProfileID
Header Information	**Yes**	**Invoice/**
Invoice Number	Yes	Invoice/ID
Invoice Date	Yes	Invoice/IssueDate
Invoice subject description	Recommended	Invoice/Note
Currency	Yes	Invoice/DocumentCurrencyCode
Purchase Order / Reference Number	Yes	Invoice/OrderReference/ID
Invoicing Party	**Yes**	**Invoice/AccountingSupplierParty**
Party Name	Yes	Invoice/AccountingSupplierParty/Party/PartyName/Name
Chamber of Commerce Number (i.a.)	Yes	Invoice/AccountingSupplierParty/Party/PartyIdentification/ID
Supplier VAT Number	Yes	Invoice/AccountingSupplierParty/Party/PartyIdentification/ID
Street Name	Yes	Invoice/AccountingSupplierParty/Party/PartyLegalEntity/RegistrationAddress/StreetName
Building Number	Yes	Invoice/AccountingSupplierParty/Party/PartyLegalEntity/RegistrationAddress/BuildingNumber
Postal Zone	Yes	Invoice/AccountingSupplierParty/Party/PartyLegalEntity/RegistrationAddress/PostalZone
City Name	Yes	Invoice/AccountingSupplierParty/Party/PartyLegalEntity/RegistrationAddress/CityName
Country	Yes	Invoice/AccountingSupplierParty/Party/PartyLegalEntity/RegistrationAddress/Country/IdentificationCode
Contact Name	Recommended	Invoice/AccountingSupplierParty/Party/Contact/Name
Contact Name Telephone	Recommended	Invoice/AccountingSupplierParty/Party/Contact/Telephone
Contact Name e-mail address	Yes	Invoice/AccountingSupplierParty/Party/Contact/ElectronicMail
Customer Party	**Yes**	**Invoice/AccountingCustomerParty/**
Party Name	Yes	Invoice/AccountingCustomerParty/Party/PartyName/Name
OIN (Government Identification Number))	Yes	Invoice/AccountingCustomerParty/Party/PartyIdentification/ID
Address (Street Name or PO Box)	Yes	Invoice/AccountingCustomerParty/Party/PartyLegalEntity/RegistrationAddress/StreetName Invoice/AccountingCustomerParty/Party/PartyLegalEntity/RegistrationAddress/Postbox
City Name	Yes	Invoice/AccountingCustomerParty/Party/PartyLegalEntity/RegistrationAddress/CityName
Postal Zone	Yes	Invoice/AccountingCustomerParty/Party/PartyLegalEntity/RegistrationAddress/PostalZone
Country	Yes	Invoice/AccountingCustomerParty/Party/PartyLegalEntity/RegistrationAddress/Country/IdentificationCode
Payment Conditions	**Yes**	**Invoice/PaymentMeans/**
Payment Code	Yes	Invoice/PaymentMeans/PaymentMeansCode
IBAN (if outside EU: bank account number)	Yes	Invoice/PaymentMeans/PayeeFinancialAccount/ID
BIC	Recommended	Invoice/PaymentMeans/PayeeFinancialAccount/FinancialInstitutionBranch/FinancialInstitution/ID
Tax and VAT Amount	**Yes**	**Invoice/TaxTotal/ en Invoice/LegalMonetaryTotal/**
Taxable Amount	Yes	Invoice/TaxTotal/TaxSubtotal/TaxableAmount
Tax Amount	Yes	Invoice/TaxTotal/TaxAmount
VAT Percentage	Yes	Invoice/TaxTotal/TaxSubtotal/Percent Invoice/TaxTotal/TaxSubtotal/TaxCategory/Percent
VAT Category	Yes	Invoice/TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/Name
Total Invoice Amount exclusive VAT	Yes	Invoice/LegalMonetaryTotal/LineExtensionAmount Invoice/LegalMonetaryTotal/TaxExclusiveAmount
Total Invoice Amount inclusive VAT	Yes	Invoice/LegalMonetaryTotal/TaxInclusiveAmount Invoice/LegalMonetaryTotal/PayableAmount
Invoice Lines	**Yes**	**Invoice/InvoiceLine/**
Invoice Line Number	Yes	Invoice/InvoiceLine/ID
Purchase Order / Reference Line Number	Yes	Invoice/InvoiceLine/OrderLineReference/LineID
Description of delivered items	Yes	Invoice/InvoiceLine/Item/Name
Quantity Invoiced	Yes	Invoice/InvoiceLine/InvoicedQuantity
Item Price	Yes	Invoice/InvoiceLine/Price/PriceAmount
Base Quantity for Price	Yes	Invoice/InvoiceLine/Price/BaseQuantity
Invoice Line Amount exclusive VAT	Yes	Invoice/InvoiceLine/LineExtensionAmount
Taxable Amount	Yes	Invoice/InvoiceLine/TaxTotal/TaxSubtotal/TaxableAmount
Tax Amount	Yes	Invoice/InvoiceLine/TaxTotal/TaxAmount Invoice/InvoiceLine/TaxTotal/TaxSubtotal/TaxAmount
VAT Percentage	Yes	Invoice/InvoiceLine/TaxTotal/TaxSubtotal/Percent Invoice/InvoiceLine/TaxTotal/TaxSubtotal/TaxCategory/Percent