

Specific and statutory requirements for invoices

We wish to draw your attention to the fact that from 1 January 2013 various tax and other requirements relating to invoices will change. These changes affect the invoices we receive and process at Gasunie. To enable the new digital invoicing process to proceed as efficiently and smoothly as possible for both yourself and Gasunie, we draw your attention to the invoice requirements set out below.

Specific Gasunie requirements

- Invoices will only be accepted if goods or services have already been provided to Gasunie or one of its participations/subsidiaries.
- The invoice must as a minimum contain the following information:
 - E-mail address of the applicant/purchaser (Gasunie employee) of the goods and/or services (this e-mail address must be marked with the label: Applicant or Requester);
 - Supplier's IBAN number;
 - Supplier's bank account number;
 - Supplier's guarantee account number (if applicable);
 - Where Gasunie uses an order form, the original order form must be sent back with the invoice as an attachment;
- Handwritten invoices are no longer accepted.
- Invoices must be submitted in Dutch, German or English.
- Summary invoices (invoices with references to multiple orders / purchase orders) are no longer accepted.

VAT requirements for invoices:

- The invoice must as a minimum contain the following information:
 - Date of issue of the invoice **and** the date on which the performance was delivered, completed or paid for in advance;
 - Supplier's invoice number;
 - Full name and business address of N.V. Nederlandse Gasunie or its participations/subsidiaries;
 - Supplier's full name and business address;
 - Supplier's registration number at the Dutch Chamber of Commerce (only compulsory for Dutch companies);
 - Supplier's VAT number;
 - Customer's VAT number: compulsory in the case of 'VAT reverse charge '), intra-community supply or if the German VAT number of NV Nederlandse Gasunie should be mentioned;
 - The quantity, description, unit price and total price of the goods and/or services;
 - In the case of intra-community supply or an exemption of VAT, this must be stated on the invoice, for example with the text 'intra-community supply'¹ or 'VAT-exempt'. Inclusion of the specific section of a law of directive on which the performance is based is permitted but is not compulsory;
 - The amount excluding VAT in relation to each VAT rate or each exemption, the unit price excluding VAT and a statement of any discounts or refunds that are not included herein;
 - The VAT rate (0%, 6% of 21%) and the amount on which it has been applied².

¹ The term **intra-community supply** can be left out if 0% VAT is stated **and** if the invoice shows that goods have been transported to another EU Member State.

² It is not compulsory to state VAT rate 0%, VAT amount 0 euros where the VAT reverse charge applies.

- The VAT amount must be stated *in euros* (except for services in the UK: in that case the mention of the VAT amount in GBP is enough);
- If there is a tax representative takes care of the VAT obligations, his/her VAT number and full name and address must be stated;
- Where the VAT reverse charge applies, the following prescribed reference is compulsory from 2013: 'BTW verlegd' or 'VAT reverse charge' or 'Steuerschuldnerschaft des Leistungsempfänger'
- The simplified VAT-invoice is permitted in the following cases:
 - For certain sectors such as hotels, restaurants and catering, public transport and taxis, OR
 - For amounts including VAT of €100 or less, OR
 - For **correction invoices** containing a reference to the original invoice.
- The simplified invoice must contain:
 - Date of issue of the invoice;
 - Supplier's full name and business address ;
 - Description of the goods or services provided;
 - VAT amount to be paid or the information needed to calculate it. For example, by stating the total price with the statement 'incl. 6% (or 21%) VAT'.

VAT numbers

- The Dutch VAT numbers of N.V. Nederlandse Gasunie and its participations or subsidiaries are:

NL 0016 05 768 B01	N.V. NEDERLANDSE GASUNIE
NL 0072 38 277 B01	GASUNIE ENGINEERING B.V.
NL 8132 62 793 B01	GASUNIE TRANSPORT SERVICES B.V.
NL 8135 52 394 B01	BBL COMPANY V.O.F.
NL 8137 39 901 B01	GASUNIE BBL B.V.
NL 8151 15 532 B01	GASUNIE LNG HOLDING B.V.
NL 8155 02 497 B01	GASUNIE ZUIDWENDING B.V.
NL 8187 04 548 B01	GASTRANSPORT NOORD-WEST EUROPA HOLDING B.V.
NL 8187 05 139 B01	GASTRANSPORT NOORD-WEST EUROPA B.V.
NL 8209 80 316 B01	VERTOGAS B.V.
NL 8149 92 912 B01	GASUNIE UNDERGROUND STORAGE (GUUS) B.V.
- With respect to projects of N.V. Nederlandse Gasunie in Germany, the German VAT number of N.V. Nederlandse Gasunie must be stated on invoices for the performance of services and/or supply of goods or, for instance, services to property in Germany:
German VAT number of N.V. Nederlandse Gasunie: **DE 261 052 435**.

E-mail

- Invoices should be sent by e-mail wherever possible to promote the digitisation process and efficiency. The e-mail address for this is: digitalefacturen@gasunie.nl.
- The invoice must be sent by e-mail in PDF or TIF format.
- Each PDF or TIF file may only contain one invoice (including appendices).
- Several invoices (several files) may be attached to one e-mail.
- An e-mail may not be larger than 9MB (approx. 200 pages).

Addressing the invoice

- Invoices must always be addressed to N.V. Nederlandse Gasunie or one of its participations/subsidiaries. The addresses to be used are:

N.V. Nederlandse Gasunie
P.O. Box 19
9700 MA Groningen
Concourslaan 17
The Netherlands

BBL Company
P.O. Box 225
9700 AE Groningen
Concourslaan 17
Nederland

Gasunie Zuidwending B.V.
P.O. Box 364
9700 AJ Groningen
Concourslaan 17
The Netherlands

Vertogas B.V.
P.O. Box 99
9700 AB Groningen
Concourslaan 17
The Netherlands

Gasunie Transport Services B.V.
P.O. Box 181
9700 AD Groningen
Concourslaan 17
The Netherlands

Gasunie Engineering B.V.
P.O. Box 19
9700 MA Groningen
Concourslaan 17
The Netherlands