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E-learning

Overmacht & imprevisie in het Belgische contractenrecht

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The minimum content of a B2B invoice - with example (Payflux)

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When your company prepares an electronic or paper invoice that is intended for another company, a so-called B2B invoice, it must meet a number of legal conditions. Sometimes,

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THE MANDATORY STATEMENTS ON AN ELECTRONIC OR PAPER INVOICE

You must always state at least the following items on each invoice:

- a unique and consecutive invoice number
- the invoice date
- the place where the invoice was made
- the name or corporate name and address (of the administrative or registered office) of your company
the VAT identification number or KBO number of your company
- the bank account number of your company
- the competent legal person register (RPR) of your company (eg RPR Ghent, Dendermonde department). If in doubt, you can find the competent company court at <https://territoriale-b.competentheid.just.fgov.be> . This listing is not mandatory for sole proprietors.
- the name or corporate name and address of your customer
- your customer's Belgian VAT identification number or the VAT number assigned by another Member State of the European Union, if you deliver goods to another Member State of the European Union and if you provide B2B services to a customer located in another Member State of the European Union.
- the delivery date or the date of receipt of an advance, if that advance was paid before delivery and before the invoice was issued
- the nature and quantity of the goods and / or services supplied
- the unit price excluding VAT of the delivered goods and the fixed price or the hourly rate excluding VAT for the services

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NL must state the (unit) price per VAT rate.

- the total amount excluding VAT
- the total amount of VAT to be paid
- the total amount including VAT
- if applicable: the reason for exemption from VAT
- optional: the word invoice
- optional: terms and conditions
- optional: expiration date

[Download example invoice](#)

MAY YOU BILL ELECTRONICALLY?

Yes that is allowed. The content of the electronic invoice is no different from a paper invoice.

The electronic invoice may take the form of, for example, a PDF, an XML file, an EDI message, etc. It may also be downloaded by your customer.

Your customer must agree to the electronic invoicing. This can be explicit or tacit, for example if he receives or pays your electronic invoices without protest.

In addition, the following must be guaranteed until the end of the archiving period (this also applies to paper invoices, but certainly to electronic ones):



**Practice Guide
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- Jos Ruysseveldt -**



NL demonstrate that the content of the invoice has not been changed

- legibility of the invoice: the invoice must be legible to people.

ARE YOU REQUIRED TO STATE GENERAL CONDITIONS?

Stating general terms and conditions on a B2B invoice is not legally required, but we strongly recommend it. For example, you can choose to place them on the back of the invoice. You must then state on the front of the invoice that the general terms and conditions are on the back. The inclusion of general terms and conditions is also not mandatory for offers to other companies. If you do this anyway and then mention the general terms and conditions on the invoice, make sure that they are the same conditions as those on the quotation. New terms and conditions do not just replace the old ones and this can lead to discussions.

ARE YOU REQUIRED TO INDICATE THE EXPIRATION DATE?

No, this is not a legal obligation either. For the sake of completeness and to avoid late payment by customers, it is strongly recommended to do so. The expiry date is the day following the last day of the payment term from your general terms and conditions, which starts from the invoice date.

WHAT DO YOU LIST WITH SPECIAL VAT REGULATIONS OR PERFORMANCE WITHOUT VAT?

In that case, you can use one of the following statements for each performance:



the invoice payable by the contracting partner. The invoice

- ML In case of an intra-Community supply: 'Free of VAT - intra-Community supply, art. 39bis Wbtw '
- The invoice was issued by the customer (self-billing): 'Invoice issued by the customer'
 - In the case of second-hand goods: 'Special scheme - used goods'
 - In the case of travel agencies: 'Special arrangement - travel agencies'
 - In the case of art objects: 'Special arrangement - art objects'
 - In the case of collections and antiques: 'Special arrangement - objects for collections and antiques'
 - Other special arrangements or exemptions from VAT: 'Exempt under art. (...) Wbtw '

WHAT DO YOU STATE IF YOU ARE NOT AT ALL TAXABLE?

Certain activities are exempt from the VAT declaration obligation, such as the profession of doctor or dentist.

Companies with a limited turnover can also benefit from an exemption. Then state this on your invoice: 'Special exemption scheme for small businesses'

If there is another reason why you should not charge VAT, you must also state this reason.

SIMPLIFIED INVOICE FOR AMOUNTS UNDER 100 EURO

Did you know that you can prepare invoices under 100 euros (excl. VAT) in a simplified manner? You only need to state the following on these invoices:

- a unique consecutive invoice number



your company

ML the VAT identification number or KBO number of your company

- your customer's VAT identification number or, failing that, his name or corporate name and address
- the nature of the goods and / or services supplied
- per VAT percentage: the price excluding VAT and the amount of VAT

There are, however, a number of situations in which a simplified invoice is not possible, such as a delivery with installation or assembly, exempted intra-Community supplies of goods or services, deliveries for which VAT must be shifted in Belgium and for distance sales to foreign private individuals.

Because the “simplification” with a simplified invoice is only limited and because there are some exceptions, we do not recommend using it.

WHAT IF YOUR INVOICE DOES NOT MEET THE CONDITIONS?

Missing data

If there are no mandatory statements on the invoice, you risk a penalty in the form of an administrative fine. The amount of the fine is determined by the number of violations that have already been committed.

- First, accidental violation or error has no impact on your net VAT due (difference between your deductible and VAT due): 25 euros per invoice with a minimum of 50 euros and a maximum of 250 euros.
- Other first offense: 50 euros per invoice, with a maximum of 500 euros.



In case of fraud, the amount of the fine is doubled. The maximum per violation is limited to 5,000 euros.

Whether it is a first or next offense also depends on whether you committed the same offenses in the four years before the date of the offense.

The invoice is not issued or contains incorrect data

If you have not issued an invoice, you risk a fine that can amount to a maximum of 200% of the VAT due with a minimum of 50 euros. If there is no fraud, the fine is limited to 60-100% of the VAT due.

The same fine can be imposed if one of the following details is incorrectly stated on your invoice:

- the VAT identification number of your company
- the name or corporate name and address (of the administrative or registered office) of your company
- the nature or quantity of the goods and / or services supplied
- the price

If you notice the error, correct the invoice before a tax audit is announced. In that case, the fine will be completely waived.

WHAT ARE THE CONSEQUENCES FOR YOUR CUSTOMER IF YOU DO NOT ISSUE OR AN INCOMPLETE INVOICE?



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If that does not work, he must repay the deducted VAT together with a fine and interest. In addition, he can also be held liable jointly and severally for the VAT owed by you, any default interest and penalties.

DO YOU MUST CORRECT AN ERROR IN AN INVOICE?

Yes, you are obliged to correct an error in an invoice.

Does the adjustment affect VAT? Then you prepare a credit note and a new invoice. In the credit note you clearly refer to the invoice that you are correcting.

Does the correction not affect VAT? Then you can choose to prepare a credit note or an improving document. This improvement piece is then added to the original invoice, so you do not have to make a new invoice. In the corrective document you also clearly refer to the invoice to which it relates.

In both cases you can therefore use a credit note. To avoid any errors and to maintain clear accounts, we recommend that you always prepare a credit note and a new invoice.

IN WHAT LANGUAGE SHOULD YOU DRAW AN INVOICE?

An invoice must always be drawn up in the language of the area where the operating office of the sender is located. The invoice must therefore be drawn up in Dutch if the invoice is based on an operating office in Flanders. You have the choice between French and Dutch, if the operating office is located in Brussels.



Is your invoice addressed to the operating headquarters of a company located in the European Economic Area (EEA: all EU countries plus Iceland, Liechtenstein and Norway), with the exception of Belgium? In that case, you may draw up an additional, legally valid version of your invoice (in addition to the original Dutch version), in an official language of one of the EEA Member States that is understood by all parties involved. If there is a difference between the Dutch and foreign-language version, the Dutch-language version takes precedence.

An invoice in the wrong language is not legally valid and therefore void.

SOME OF OUR SOURCES

- Council Directive 2001/115 / EC of 20 December 2001 amending Directive 77/388 / EEC with a view to simplifying, modernizing and harmonizing the conditions applicable to billing taxation the added value.
- Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax.
- Council Directive 2010/45 / EU of 13 July 2010 amending Directive 2006/112 / EC on the common system of value added tax as regards billing rules.
- Art. 21, §2, 39, 45, 49, 51bis, 53, §2, 54, 60 and 70, §2 and §4 VAT.
- Art. 5 and 13 Royal Decree No. 1 of 29 December 1992 with regard to the scheme for the payment of value added tax.
- Art. 3, §1 Royal Decree No. 3 of 10 December 1969 with regard to the deduction scheme for the application of value added tax.
- Art. 1, 3 and Annex Table C of Royal Decree No. 41 of 30 January 1987 determining the amount of the proportional tax fines in terms of value added tax.



ML Art. 5 Decree of 19 July 1973 regulating the use of languages in social relations between employers and workers and the documents and documents of companies required by law and regulations.

[Read the original article here](#)

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