

Invoicing requirements of the European Central Bank (ECB) for Contractors

This document outlines the invoice processing requirements formulated by the ECB for invoices and credit notes (hereinafter 'invoices') as well as any supporting documentation based on the bank's [General Contract Terms](#) to ensure smooth invoice processing. Non-compliance with these requirements will result in rejection of the invoice and non-payment.

1. General information

- a) Only original invoices are accepted for processing. Invoices labelled as copies or duplicates will be rejected.
- b) Contractors must submit their invoices electronically via AP.invoices@ecb.europa.eu. This mailbox is strictly reserved for the receipt of invoices. Any other communication in the submission email is ignored, including any text. Only when contractually agreed, contractors may submit paper-based invoices to the [ECB's correspondence address](#).
- c) Any queries to Accounting, including late payment reminders, must be sent to Accounting@ecb.europa.eu.
- d) Invoices must contain a valid Purchase Order (PO) number which can be obtained from the Contractor's ECB contact person.
- e) The invoice structure should follow the structure of the PO (including line items and related sub-totals) and – if available – the structure agreed in the underlying contract.
- f) Prior to invoicing, the Contractor and the ECB purchasing Business Area should agree that invoicing can commence.
- g) The name of the ECB's contact person shall be mentioned in the invoice.

2. Format requirements

Electronic invoices and any supporting documentation are only accepted in XML or PDF format (see below). Other formats are disregarded.

2.1. Invoices in XML (XRechnung) format

- a) XML invoices must comply with the XRechnung (UBL) standard established by the German government and use the submission protocol of the Pan-European Public Procurement Online ([PEPPOL](#)) network.
- b) Each email submission is restricted to one invoice in XML format and one additional PDF file for any supporting documentation.
- c) Attachments or hyperlinks included in the XML file are ignored.

2.2. Invoices in PDF format

- a) Each invoice and any supporting documentation must be merged and submitted in a single PDF file. Separate files with supporting documentation are ignored. The submission email may contain multiple invoices.
- b) The PDF files must not be password protected nor contain hyperlinks.
- c) The maximum file size is 10 MB, and the maximum email size is 20 MB.

3. Payment terms and currency

The contractually agreed payment terms (including any early payment discount) must be stated on the invoice (see also Section 4). The ECB makes use of any contractually agreed early payment discounts, even when not stated on the invoice.

The payment term begins on the date when a valid invoice is registered by the ECB's Accounting Section and expires on the day when the payment of the invoice is posted in our system, even if it might take some additional days until the funds are credited to the Contractor.

Payments are by default made in the currency indicated on the invoice. The payment currency is limited to one per invoice (see also Section 4).

4. Minimum invoice content

The following information is mandatory for all invoices to be accepted for processing:

- a) full name and address of the Contractor and the [ECB's correspondence address](#),
- b) VAT identification number or tax number of the Contractor,
- c) invoice date,
- d) a unique invoice reference,
- e) relevant PO number(s),
- f) the quantity and nature of goods or services supplied to the ECB,
- g) the date or period during which the supply of goods or services was delivered,
- h) unit prices excluding VAT,
- i) in case the services or goods are delivered VAT exempt, indication of the legal reference under which this VAT exemption applies,
- j) for each applicable VAT rate and applicable VAT exemption (in case services delivered are VAT exempt) (i) the taxable net amount and (ii) the related VAT amount,
- k) in case the ECB is liable for payment of VAT to the tax authorities, indication that the supply of goods or services is subject to the reverse charge procedure,
- l) the total VAT amount and the total invoice amount payable in a single currency,
- m) contracted payment terms including any agreed early payment discounts,
- n) Contractor's payment details, e.g. account holder's name, IBAN or bank account number, BIC code, routing number, depending on the Contractor's country of origin,
- o) Contractor's telephone number and contact email address.