

Information on invoicing requirements for Contractors

Please note the following invoicing requirements of the ECB's Accounting Division which are based on the ECB's current general contract terms. Compliance with these requirements will help to ensure that Contractors' invoices and credit notes – hereinafter "invoices" – can be processed swiftly.

The Accounting Division accepts only original invoices or credit notes for processing – documents labelled as copies or duplicates cannot be accepted.

Minimum invoice content

- (i) the full name and address of the Contractor and of the [ECB](#)
- (ii) the VAT identification number or tax number of the Contractor,
- (iii) the date of issue,
- (iv) a sequential invoice number,
- (v) the quantity and the nature of the goods supplied or the extent and the nature of the services rendered,
- (vi) the date on which the supply of goods or services was made or completed or the date on which the payment was made, in so far as that date can be determined and differs from the date of issue of the invoice,
- (vii) the unit price exclusive of VAT and discounts or rebates if they are not included in the unit price,
- (viii) the taxable amount split up per rate or per exemption applicable,
- (ix) the applicable VAT rate or VAT exemption,
- (x) the payable VAT amount,
- (xi) the invoice currency,
- (xii) a reference to the Contract, if applicable,
- (xiii) the contract number and purchase order number,
- (xiv) the contracted payment terms,
- (xv) the Contractor's payment details, such as IBAN and BIC codes, as well as the name of the account holder, and
- (xvi) a reference to the VAT exemption or, where the ECB is liable for payment of VAT, indicating that the supply of goods or services is exempt or subject to the reverse charge procedure.

If the Contractor is remunerated on the basis of the time expended, the invoice must also state the number of days or hours expended, supported by a detailed record (timesheet), and the applicable daily/hourly rates.

Accepted invoice formats and submission requirements

The Contractor must submit invoices for processing to the ECB's Accounting Division.

Electronic invoices are accepted in either XML (XRechnung) or PDF format. Electronic invoices must be submitted for processing via email to AP.invoices@ecb.europa.eu.

If the Contractor is requesting the reimbursement of accommodation or travel expenses incurred, the Contractor must submit a reimbursement request form and original receipts, including VAT, by post.

In exceptional cases, if agreed by the ECB, the Contractor may submit paper-based invoices by post. Paper-based invoices submitted by post must be sent to European Central Bank, Accounting, 60640 Frankfurt am Main, Germany

Invoices in XML (XRechnung) format

- XML invoices must be generated by the Contractor using the XRechnung standard.
- The applicable submission protocol is that of the Pan-European Public Procurement Online (PEPPOL) network.
- Each submission email may contain only one invoice in XML format.
- The XML file must not contain any attachments.
- All accompanying documents (e.g. timesheets) must be included in a single file in PDF format, which must be attached to the same email used to submit the invoice in XML format.

Invoices in PDF format

- Each invoice and its accompanying documents, if any, must be submitted together in a single PDF file and in accordance with any further technical instructions from the ECB.
- A blank separator page must be inserted between the invoice and the accompanying documents.
- Multiple invoices in PDF format, respecting the requirements above, may be submitted for processing in a single email.

Payment terms

The contractually agreed payment terms (including any agreed early payment discount) must be stated on the invoice. The payment period begins on the date on which the valid invoice is received by Accounting. The ECB will strive to make use of any contractually agreed discount. Where the date of receipt of an invoice or request for payment is uncertain, the ECB will pay within 30 calendar days after the date of receipt of the Deliverables.

Payments

Payments may be made in euro or in the invoice currency.

Mandatory quoting of the purchase order number

Purchase order numbers – which are issued by the purchasing ECB Business Area – must be quoted by the Contractor on the invoice. This will help to ensure the swift processing and payment of invoices. Without a purchase order number on the invoice, Accounting may not be able to allocate the invoice to the correct purchasing Business Area for validation. In such cases the invoice will be returned to the Contractor for amendment.

Contacting the ECB's Accounting Division

Should you require any clarification on the above invoicing requirements, please contact Accounting by email at Accounting@ecb.europa.eu