

## Information on invoicing requirements for suppliers

Please note the invoicing requirements of the ECB's Accounting Division based on the ECB's current general contract terms. Compliance with these requirements will help to ensure that the invoice(s) or credit note(s) can be processed and paid swiftly.

We accept original invoices or credit notes for processing – invoices 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 shall also specify the number of days and hours expended, supported by a detailed record, and the applicable daily/hourly rates.

**Submission**

Invoices must be sent via email to the ECB at [AP.invoices@ecb.europa.eu](mailto:AP.invoices@ecb.europa.eu). Invoice and accompanying attachments related to the invoice, if any, should be provided in one merged pdf document and in accordance with any further technical instructions from the ECB. A blank separator page should be added between the invoice and the related attachments.

If a request is made for the reimbursement of accommodation or travel expenses incurred by the Contractor, the invoice or reimbursement request form and original receipts (including VAT) must be submitted by post to the European Central Bank, Accounting, 60640 Frankfurt am Main, Germany.

Subject to the prior agreement of the ECB, paper-based invoices may in exceptional cases be submitted to the ECB.

**Payment terms**

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

**Payments**

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

**Mandatory quoting of the purchase order number**

Purchase order numbers – which are given out by the purchasing Business Area at the ECB – 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 area for validation. In such cases the invoice will be returned to the Contractor.

**Contacting the ECB's Accounting Division**

Should you require any clarification on the above invoicing requirements, please contact Accounting via email at [accounting@ecb.europa.eu](mailto:accounting@ecb.europa.eu)