

Legal VAT Requirements for Invoices

- The invoice must contain at least the following information:
 - The date of issue of the invoice and the date on which the service was performed, completed, or prepaid;
 - The supplier's invoice number;
 - Full name and business address of N.V. Nederlandse Gasunie or one of its subsidiaries;
 - Full name and business address of the supplier;
 - The supplier's registration number with the Chamber of Commerce;
 - The supplier's VAT identification number;
 - The customer's VAT identification number: mandatory if VAT is charged to the customer (hereinafter: 'reverse charge mechanism') or in case of an intra-Community supply;
 - Quantity, description, unit price, and total price of the goods and/or services;
 - In case of an intra-Community supply (delivery from one EU country to another) or an exemption, this must be stated on the invoice, for example with the text 'intra-Community supply' or 'exempt.' Including the legal article or directive under which the transaction falls is allowed but not mandatory;
 - The amount excluding VAT for each rate or exemption, as well as the unit price excluding VAT and any discounts or rebates not included therein;
 - The VAT rate (0%, 9%, or 21%) and the amount to which it is applied;
 - The tax amount must be stated (in the national currency);
 - If a fiscal representative pays the VAT, their VAT identification number, full name, and address must be stated;
 - When the reverse charge mechanism applies, the following prescribed reference is mandatory: 'BTW verlegd' or 'VAT reverse charge' or 'Steuerschuldnerschaft des Leistungsempfänger.'

- A simplified invoice is allowed in the following cases:
 - For certain sectors such as hospitality, public transport, and taxi services; or
 - The amount including VAT is a maximum of €100; or
 - For corrective invoices referring to the original invoice.

- The mandatory content of the simplified invoice includes:
 - The date of issue of the invoice;
 - Full name and business address of the supplier;
 - The nature of the goods or services supplied;
 - The payable VAT amount or the data to calculate that amount, for example by stating the total price with the note 'incl. 9% (or 21%) VAT.'

- When providing services and/or delivering goods related to N.V. Nederlandse Gasunie projects in Germany, the German VAT number of N.V. Nederlandse Gasunie must be stated on the invoice. This also applies to services related to real estate in Germany. The German VAT number of N.V. Nederlandse Gasunie is: **DE261052435**.

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1. The term 'intra-Community supply' may be omitted if the 0% rate is stated and the invoice shows that goods were transported to another EU member state.
 2. When applying the reverse charge mechanism (VAT reverse charge), stating the 0% rate and VAT amount of €0 is not mandatory.