

Specific and Legal Invoice Requirements

We kindly request you to follow the requirements below regarding the digital invoicing process. This ensures that N.V. Nederlandse Gasunie can process your invoices as efficiently and effectively as possible.

Gasunie-specific requirements for invoices

Invoices are only accepted if goods or services have been delivered to Gasunie or one of its subsidiaries.

The invoice must include at least the following information:

- The Purchase Order number provided by the Gasunie employee.
- If it is an invoice without a Purchase Order: Email address of the requester/purchaser (Gasunie employee) of the goods and/or services (preferably labeled as Requester) and the cost center or WBS element provided by the requester.
- The supplier's IBAN number.
- The supplier's bank account number.
- The supplier's G-account number (if applicable).
- If a Gasunie order form is used, the original order form must be attached to the invoice.

Handwritten invoices are no longer accepted.

Invoices may only be submitted in Dutch, German, or English.

Collective invoices (invoices referring to multiple orders/order forms) are not accepted.

Legal VAT requirements for invoices

The invoice must include at least the following information:

- Date of issue of the invoice and the date on which the service was performed, completed, or prepaid.
- 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.
- Supplier's registration number with the Chamber of Commerce.
- Supplier's VAT identification number.
- Customer's VAT identification number: mandatory if VAT is charged to the customer (reverse charge mechanism) or in case of an intra-Community supply.
- Quantity, description, unit price, and total price of goods and/or services.
- For intra-Community supply or exemption, this must be stated on the invoice, e.g., 'intra-Community supply' or 'exempt.' Including the legal article or directive is allowed but not mandatory.
- Amount excluding VAT for each rate or exemption, as well as unit price excluding VAT and any discounts or rebates not included.
- 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 reference is mandatory: 'BTW verlegd' or 'VAT reverse charge' or 'Steuerschuldnerschaft des Leistungsempfänger.'

¹ The term intra-community supply can be omitted if the 0% rate is stated and if it is clear from the invoice that goods have been transported to another EU member state.

² When applying the reverse charge scheme (VAT reverse charge), it is not mandatory to indicate a 0% rate and a VAT amount of 0 euros.

A simplified invoice is allowed in the following cases:

- For certain sectors such as hospitality, public transport, and taxi services.
- Amount including VAT is a maximum of €100.
- For corrective invoices referring to the original invoice.

Mandatory content of the simplified invoice includes:

- Date of issue of the invoice.
- Full name and business address of the supplier.
- Nature of the goods or services supplied.
- The payable VAT amount or data to calculate that amount, e.g., by stating the total price with the note 'incl. 9% (or 21%) VAT.'

VAT Numbers

For the Dutch VAT number of N.V. Nederlandse Gasunie, subsidiaries, or affiliates, see Appendix 1 – Overview of VAT numbers.

For projects in Germany, the German VAT number of N.V. Nederlandse Gasunie must be stated on the invoice: DE261052435.

Email Requirements

- Invoices with a Purchase Order should preferably be submitted via SAP-Ariba.
- Invoices without a Purchase Order must be sent via email to: digitalefacturen@gasunie.nl.
- The invoice must be sent in PDF or TIF format.
- Each PDF or TIF file may contain only one invoice (including attachments).
- Multiple invoices (files) can be attached in one email.
- An email must not exceed 9MB (approximately 200 pages).

Invoice Addressing

Invoices must always be addressed to N.V. Nederlandse Gasunie, one of its subsidiaries, or affiliates (depending on which entity is the purchaser).

Standard addressing:

"Company Name"
P.O. Box 19
9700 MA Groningen
Concourslaan 17
The Netherlands

Different addressing applies for the following companies:

BBL Company

P.O. Box 225
9700 AE Groningen
Concourslaan 17
The Netherlands

Energystock B.V.

P.O. Box 364
9700 AJ Groningen
Concourslaan 17
The Netherlands

Gasunie Transport Services B.V.

P.O. Box 181
9700 AD Groningen
Concourslaan 17
The Netherlands

Gasunie Peakshaver B.V.

P.O. Box 102
9700 AC Groningen
Missouriweg 55
3199 LB Rotterdam-Maasvlakte
The Netherlands

Appendix 1 – Overview of VAT Numbers

Company	VAT Number
N.V. Nederlandse Gasunie	NL001605768B01
Gridwise Engineering & Services B.V.	NL007238277B01
Gasunie Transport Services B.V.	NL813262793B01
BBL Company V.O.F.	NL813553395B01
Gasunie BBL B.V.	NL813739901B01
Gasunie LNG Holding B.V.	NL815115532B01
Energystock B.V.	NL815502497B01
Gastransport Noord-West Europa Holding B.V.	NL818704548B01
Gastransport Noord-West Europa B.V.	NL818705139B01
HyNetwork Services B.V.	NL857875504B01
Gasunie Energy Information Services B.V.	NL858707342B01
Gasunie Warmte Holding B.V.	NL860803788B01
Gasunie CC(U)S Holding B.V.	NL861209278B01
Gasunie Waterstof Holding B.V.	NL862021078B01
HyStock B.V.	NL863117909B01
Warmtelinq Transport Services B.V.	NL863142448B01
Gasunie Rotterdam CC(U)S B.V.	NL863336358B01
Gasunie Assets B.V.	NL863199302B01
Maasvlakte Storage B.V.	NL863499466B01
EemsEnergy Terminal B.V.	NL863870144B01
National Energy Information Services B.V.	NL865767531B01
Verticer B.V.	NL864482693B01