

E-invoicing: electronic invoices and VAT

Electronic invoicing exists in Belgium almost for ten years (since 2004), but was not really successful at the start. Different legislative 'repairs' had to change this. As from January last year (2013) a new legal framework applies to electronic invoicing. Time to explain the what and how of electronic invoicing or 'e-invoicing'.

When can you use e-invoicing?

The choice lies with your customer. This means: only when your customer agrees you can issue an e-invoice. If not, you should issue paper invoices.

The agreement of the client can be tacit. He should not explicitly accept the use of e-invoices.

How to issue an e-invoice?

Electronic invoices can be drafted in any format: ubl, xml, finvoice, but also pdf or word can be used.

Once the invoice is drafted electronically, it should also be issued electronically. Also this can be done in several ways: an e-mail to your customer with the invoice attached, on a usb-stick, the possibility to download the invoice through a supplier's website, ... The customer should also receive the invoice electronically: if you draft an invoice electronically and subsequently print it and give/send it to your customer, it is not considered as an electronic invoice.

As a supplier, you should be able to proof that your e-invoice was received by your client (e.g. with a read receipt).

How can you assure the authenticity of a e-invoice?

All invoices (both on paper and electronic) should guarantee the authenticity of the origin, the integrity of the content and the readability.

What does this mean?

- the identity of the issuer should be guaranteed (authenticity of the origin); and
- the content of the invoice should match with the reality, without the data being subject to change (integrity of the content)

It does not matter how the authenticity and integrity are guaranteed. This is possible by using an electronic signature, by watermarking the invoice or by drafting the invoice as a pdf-file.

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How to store an e-invoice?

E-invoices should be kept for seven years. Invoices relating to the purchase or building of real estate should even be kept for fifteen years.

The VAT payer can use different storage methods:

- the invoices can be kept online;
- the invoices can be placed on a server. The server should not be situated physically in Belgium, but should be accessible from Belgium;
- e-invoices can be printed and kept on paper.