

BELGIUM

Category	Invoice requirements	
A. General	1	Date of issue of the invoice
	2	Sequential invoice number
	3	Date of supply
	4	Date of completion of services
	5	Date of prepayment, if any
	6	Description/nature of the goods or services
B. Supplier details	7	Full name supplier
	8	Full address supplier
	9	VAT identification number supplier under which supply is performed
	10	Full name of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	11	Full address of the tax representative (if any) of the supplier where the person liable to pay the VAT is the supplier
	12	The VAT identification number of the suppliers' tax representative (if any)
C. Customer (Cargill) details	13	Full name customer (legal entity)
	14	Full address customer (address of establishment)
	15	VAT identification number of the customer for Intracommunity supplies/reverse charge transactions
	16	Full name of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	17	Full address of the tax representative (if any) of the customer where the person liable to pay the VAT is the customer
	18	The VAT identification number of the tax representative (if any) of the customer
D. Price and VAT	19	Per VAT rate price per unit (excluding VAT) (expressed in any currency)
	20	Per VAT rate quantity of the goods supplied or the extent and nature of the services rendered
	21	Per VAT rate any discounts or rebates, if not included in the unit price (expressed in any currency)
	22	Per VAT rate taxable amount or exemption (expressed in any currency)
	23	VAT rate(s) applied
	24	Total VAT amount (expressed in local currency)
	25	Total amount payable (excluding VAT)
	26	Reference to the appropriate provision of the EC VAT Directive / national provision
	27	Any indication that the supply is VAT exempt or subject to reverse charge
	E. Corrective invoices (credit/debit notes)	28
29		Document must be clearly marked as credit note
30		Date of issue
31		Sequential number
32		Reference to the original invoice which is modified by the document and the reason of issuance
33		Data of the original invoice which has to be modified + the nature & materiality (\$) of the modification
34		Remark "VAT to be refunded to the extent it was initially deducted"
F. Other		35
	36	# Ship from country
	37	# Ship to country
	38	# CN code
	39	# Incoterm