

Annex I.4 - Invoicing Procedures

ANNEX I.4

PROVISIONS RELATED TO INVOICING TO THE EUROPEAN PARLIAMENT

1. The below provisions may be affected by changes in the working procedures of the European Parliament as regards measures related to electronic administration, hence they may be subject to change anytime during contract implementation. Modifications shall be performed through contract amendment following written notification by the European Parliament.
2. Whenever order forms are allowed in the Framework contract, the below provisions concerning specific contracts also apply.

1. Purpose

The purpose of this annex is to lay down invoicing procedures (drafting and dispatch of invoices) applicable to the European Parliament's contractors.

The European Parliament reserves the right to suspend or reject invoices which do not comply with the below provisions following the terms of Articles 92.2 of the Financial Regulation applicable to the General budget of the European Union (FR) and Article 111 of its Rules of Application (RAP).¹

2. Duration

The provisions of this annex shall enter into force on the date on which the contract they append is signed, and shall remain in force until the last specific contract has been delivered and invoiced in full.

3. Invoicing address

The contractor has to send all invoices (1 single original) and credit notes exclusively and strictly to the following address:

European Parliament's Official Mail Service
Invoice for DG ITEC
Plateau du Kirchberg
L-2929 Luxembourg

The Contractor must forward payment requests or credit notes to the European Parliament in envelopes, packages or equivalent items, on which the words 'payment request' or 'credit note' shall be clearly visible and identifiable.

Except otherwise specified in the Specific Contract, within the text of the payment request or credit note the Contractor shall include the following contact details, corresponding to the European Parliament's department responsible:

¹ Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002. <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:298:0001:0096:EN:PDF>

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union. <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:362:FULL:EN:PDF#page=3>

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4. Formal Invoicing Requirements

1. Each invoice shall clearly and visibly include the term **'INVOICE'**.
2. Each invoice must include the following information, without fail:
 - a. the specific contract reference;
 - b. the date of the invoice;
 - c. a description of the services provided if need be under the form of a list of deliverables or as a reference to the person, profile, role and the invoiced period for time and means specific contracts;
 - d. the prices in Euros;
 - e. the contractor's identification (specific mention to its legal identity) and its bank details, including IBAN and BIC codes as indicated on the Legal entity form;
 - f. the contractor's VAT number;
 - g. invoices shall be marked '*For the official use of the European Parliament*'. The invoice may also mention the final recipient separately.
3. The details under point 4.2. (a), (c) and (e) must correspond to those appearing in the contract, including subsequent supplementary agreements thereto.
4. Groups of economic operators not established with their own legal identity cannot issue invoices. In these cases, the invoices must be issued by the group leader and a cover page from the group of economic operators should be attached to each invoice as shown in annex a.
5. If the markings or contact details laid down in paragraphs 4.2 to 4.4 are missing or if they are incorrect, the European Parliament may suspend the payment period until such time as the European Parliament is able to identify the information omitted by the contractor and register the invoice/payment request. The legal basis for suspension of an invoice is found in Article 92.2 of FR and Article 111 of RAP.
6. The European Parliament shall notify the contractor of such a suspension by e-mail with notification of delivery accompanied by the issue of a receipt. The notification shall include the reasons for the suspension and an indication of how to remedy the issue (credit note/new invoice, submission of missing supporting documents etc.).
7. Failure to remedy the omissions within the time period established by the European Parliament may lead to the penalties laid down in the Service Level Agreements. If the missing information includes one or more of the essential elements defined in Article 111.2 of the RAP the invoice will be rejected.

5. Subject of each invoice

1. A separate invoice will be made for each specific contract signed by the parties. No invoice will concern multiple specific contracts.
2. Periodic invoices will concern only one invoicing period.

6. VAT

Purchases made by the European Parliament in Luxembourg are exempt of VAT if above the threshold of EUR 240,00. For the purpose of direct VAT exemption, one of the following references must be quoted on the invoice:

Contractors based in Luxembourg (local purchase)

Exonération de la TVA – article 43 § 1, k, 2ème tiret de la loi modifiée du 12.02.79.

Contractors based in all other countries (Intra-Community purchase)

VAT Exemption / European Union/ Article 151 of Council Directive 2006/112/EC.

Or French version:

Exonération de la TVA / Union européenne / Article 151 de la directive 2006/112/CE du Conseil.

7. European Parliament references on each invoice

1. Each invoice relating to the performance of a specific contract shall clearly show the following reference: PE/ITEC-ITS17-[Specific Contract Reference].
2. Every invoice related to the execution of a specific contract that is the subject of periodic invoicing will clearly indicate the concerned period.
3. Every invoice must show a clear, easily verifiable breakdown of the amount invoiced.

8. Supporting documents to be added to each invoice

The contractor shall enclose the following original supporting documents with each invoice:

- Performance report(s) with KPIs
- payment accompanying sheet provided by the European Parliament, if applicable;
- time sheets/sub-tasks forms/acceptance sheet, if applicable;
- statements of reimbursable expenses in accordance with the framework contract, if applicable;
- original supporting documents and proofs of payment shall be attached for reimbursable expenses.

9. Date and means of sending the invoice

1. No invoice shall be sent to the European Parliament by the contractor before the corresponding Specific Contract has been delivered in full, unless the European Parliament has given its consent in writing in advance.
2. No invoice shall be sent to the European Parliament by the contractor before the completion of the services covered by that invoice, save as otherwise provided (e.g. invoicing in advance) in the contract.
3. Invoices shall be imperatively sent to the European Parliament no later than 2 calendar months after execution of the corresponding services. Invoices received by the European Parliament beyond that deadline will be subject to penalties following the provisions of the Service Level Agreement.
4. Invoices concerning reimbursable expenses shall also be sent to the European Parliament imperatively no later than 2 calendar months after the end date of the corresponding expense. Invoices sent after this compulsory deadline may be subject to penalties or rejected as expired thus non-due following the provisions set up in the Service Level Agreement.

5. Invoices may be sent to the European Parliament by normal post. Hand delivery of invoices is specifically excluded.

10. Credit notes

1. Every credit note will clearly and visibly bear the heading « CREDIT NOTE », in order to allow easy distinction from an invoice.
2. The provisions of the preceding paragraphs 9.1 to 9.5 apply also *mutatis mutandis* to the credit notes issued by the contractor to the European Parliament.

**Annex a : Example of cover page to be attached to invoices issued
by a group of economic operators' group leader**

Name of Group	Group's logo(s) and/or logos of all group members
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Place, dd/mm/20yy

European Parliament's Official Mail Service
Invoice for DG ITEC
Plateau du Kirchberg
L-2929 Luxembourg

Subject: Invoice from the (XYYX) Group of economic operators

Please find attached the original invoice and supporting document for:

Invoice number: 123456

Specific contract: PE/ITEC-ITS17-[Specific Contract Reference]

Amount: EUR

Kind regards,

Mr/Ms XYYXYY

Annex: Invoice and supporting documents