

# Using the Peppol Network for Domestic E-Invoicing in the Netherlands

## Overview

The Peppol (Pan-European Public Procurement On-Line) network enables standardized electronic document exchange between businesses. For Dutch domestic e-invoicing, both sender and receiver communicate through access points like HubBroker, which acts as the service provider connecting participants to the Peppol network.

## Key Components

### Participants

- **Sender:** The business issuing the e-invoice
- **Receiver:** The business receiving the e-invoice
- **Service Provider (HubBroker):** The certified Peppol access point facilitating the exchange

### Identification

Each participant needs a Peppol ID (also called Participant ID), which in the Netherlands typically uses:

- **KVK number** (Kamer van Koophandel) - format: 0106:NLxxxxxxx (8 digits)
- **OIN** (Organisatie Identificatie Nummer) - format: 0190:NLxxxxxxxxxxxxxxxxxxx (for public sector)
- **VAT number** (BTW-nummer) - format: 9956:NLxxxxxxxxBxx
- **GLN** (Global Location Number) - format: 0088:87xxxxxxxx

## Outbound E-Invoicing Process (Sending)

### 1. Registration with HubBroker

- The sender registers as a Peppol participant through HubBroker
- Receives their Peppol ID configuration
- HubBroker registers the sender in the Peppol SMP (Service Metadata Publisher) directory

### 2. Invoice Creation

- Sender creates invoice in their ERP/accounting system

- Invoice is converted to Peppol BIS Billing 3.0 format (UBL or CII XML standard)
- For Dutch requirements, SI-UBL 2.0 (Semantisch Informatie model - UBL) format is commonly used

### 3. Transmission via HubBroker

- Sender submits the e-invoice to HubBroker (via API, file upload, or system integration)
- HubBroker validates the invoice format and content
- HubBroker looks up the receiver's access point in the Peppol SML/SMP directory
- HubBroker sends the invoice through the Peppol network to the receiver's access point

### 4. Delivery Confirmation

- HubBroker provides delivery status back to the sender
- Sender receives confirmation that the invoice reached the receiver's access point

## Inbound E-Invoicing Process (Receiving)

### 1. Registration with HubBroker

- The receiver registers their Peppol ID with HubBroker
- HubBroker publishes the receiver's endpoint information in the Peppol SMP directory
- This makes the receiver discoverable to all Peppol senders

### 2. Invoice Reception

- When a sender transmits an invoice to the receiver's Peppol ID, the sender's access point queries the Peppol directory
- The directory returns HubBroker's endpoint information
- The invoice is routed through the Peppol network to HubBroker

### 3. Processing via HubBroker

- HubBroker receives and validates the incoming e-invoice
- HubBroker can transform the invoice format if needed (e.g., from XML to the receiver's preferred format)
- HubBroker notifies the receiver of the new invoice

### 4. Delivery to Receiver

- Invoice is delivered to the receiver through their preferred method:
- Direct integration with ERP/accounting system (API)
- Web portal access through HubBroker's platform
- Email notification with download link
- File transfer (SFTP, AS2, etc.)

## Dutch-Specific Requirements

For domestic Dutch e-invoicing via Peppol, ensure:

- **KVK number:** Dutch companies must use their Chamber of Commerce registration number as the Peppol identifier (format 0106:NLxxxxxxx)
- **SI-UBL compliance:** Dutch semantic standard based on UBL, aligned with Peppol BIS
- **VAT requirements:** Invoices must include Dutch VAT information (BTW-nummer) correctly formatted
- **Digipoort integration:** For public sector, integration with Dutch government's Digipoort may be required
- **Language:** Invoice content typically in Dutch for domestic transactions
- **Currency:** EUR (Euro) is the standard currency for Dutch invoicing
- **Payment terms:** Dutch payment culture typically 30 days or as agreed
- **IBAN:** Dutch bank account information in IBAN format

## Dutch Public Sector E-Invoicing

The Netherlands has established e-invoicing requirements for the public sector:

### Digipoort Platform

- **Mandatory since 2017:** All suppliers to Dutch central government must send e-invoices
- **Digipoort gateway:** Secure government messaging system for e-invoices and other documents
- **Peppol integration:** Digipoort is integrated with Peppol network
- **Coverage:** Central government (Rijk), with provinces and municipalities increasingly adopting

### Implementation

- **NLCIUS format:** Dutch Core Invoice Usage Specification (based on EN 16931)
- **OIN identifier:** Public entities use Organisatie Identificatie Nummer for identification
- **HubBroker routing:** Simplifies connection to Dutch public sector entities
- **Simplerinvoicing standard:** Earlier Dutch standard being phased out in favor of Peppol

### Benefits of Using HubBroker as Service Provider

- **Single connection:** Connect once to reach all Peppol participants globally
- **Format handling:** HubBroker manages conversions between SI-UBL, Peppol BIS, and other formats
- **Compliance:** Ensures invoices meet Peppol, SI-UBL, and Dutch legal requirements
- **Directory management:** HubBroker handles SMP registration and updates
- **Digipoort integration:** Facilitates connectivity to Dutch government entities
- **Support:** Technical assistance for onboarding and troubleshooting in Dutch context
- **Monitoring:** Track invoice status and delivery confirmations
- **Multi-format support:** Support for both modern Peppol standards and legacy Dutch formats
- **VAT compliance:** Proper handling of Dutch VAT requirements

## Implementation Steps

1. Choose your Peppol ID (typically KVK-based: 0106:NLxxxxxxx)
2. Sign agreement with HubBroker as your Peppol access point provider
3. Register for public sector (if supplying to Dutch government)
4. Configure integration between your systems and HubBroker
5. Test transactions in HubBroker's test environment
6. Go live and start exchanging e-invoices domestically and internationally

## Dutch E-Invoicing Landscape

The Netherlands has a mature and evolving e-invoicing ecosystem:

### Current Status

- **Public sector mandate:** E-invoicing mandatory for central government suppliers since 2017
- **High adoption:** Strong private sector adoption driven by efficiency benefits
- **Peppol leadership:** Netherlands is a Peppol pioneer and active participant
- **Standardization:** Strong focus on standardization through SI-UBL and Peppol
- **Government support:** Active government promotion of e-invoicing adoption
- **EU compliance:** Full alignment with European e-invoicing directive EN 16931

### Historical Context

- **Early adoption:** Netherlands was early adopter of e-invoicing standards
- **Simplerinvoicing:** Earlier Dutch standard, now transitioning to Peppol
- **Public sector leadership:** Government led adoption through mandates
- **Private sector growth:** Increasing B2B adoption following public sector success

## Key Dutch Standards

### SI-UBL (Semantisch Informatie model - UBL)

- **Dutch semantic standard:** Based on international UBL format
- **Peppol aligned:** Compatible with Peppol BIS Billing 3.0
- **Version 2.0:** Current standard version
- **Wide adoption:** Used across both public and private sectors

### NLCIUS (Nederlandse Core Invoice Usage Specification)

- **EN 16931 implementation:** Dutch implementation of European standard
- **Public sector:** Required for government invoicing
- **Interoperability:** Ensures compatibility across systems

## Simpler invoicing

- **Legacy standard:** Earlier Dutch e-invoicing standard
- **Phase-out:** Being replaced by Peppol/SI-UBL
- **Transition support:** HubBroker can handle legacy formats during migration

## Public Sector (B2G) Specific Requirements

For invoicing Dutch public entities:

### Central Government (Rijk)

- **Digipoort mandatory:** All central government invoices via Digipoort
- **OIN required:** Public entities identified by OIN
- **Format:** NLCIUS/SI-UBL compliant
- **Registration:** Suppliers must register with Digipoort
- **HubBroker facilitation:** Simplifies Digipoort connectivity

### Local Government

- **Increasing adoption:** Provinces and municipalities adopting e-invoicing
- **Peppol-based:** Growing use of Peppol infrastructure
- **Varied implementation:** Some variation in local requirements
- **Standardization trend:** Movement toward unified Peppol approach

## Private Sector (B2B) Landscape

### Current B2B Adoption

- **Voluntary:** No B2B mandate currently in place
- **High adoption rates:** Many large enterprises and sectors already using e-invoicing
- **Efficiency driven:** Adoption motivated by cost savings and process improvement
- **Supply chain pressure:** Large buyers encouraging supplier adoption

### Sector-Specific Adoption

- **Retail/FMCG:** High e-invoicing adoption
- **Logistics:** Strong e-invoicing usage
- **Healthcare:** Growing adoption, specific requirements
- **Financial services:** Advanced digital processes
- **SME sector:** Increasing adoption with accessible solutions

## Technical Considerations

### Integration Approaches

- **API integration:** Direct integration with accounting/ERP systems
- **Web portal:** User-friendly interface for manual processing
- **File-based:** Batch processing via file transfer
- **Email bridge:** Email-to-e-invoice conversion for ease of use

### Dutch Accounting Systems

- **Popular platforms:** Exact Online, Twinfield, AFAS, Unit4, King
- **Cloud adoption:** High usage of cloud-based accounting software
- **HubBroker connectivity:** Pre-built integrations with major Dutch platforms

## VAT and Tax Compliance

### Dutch VAT Requirements

- **BTW-nummer format:** Correct formatting of VAT numbers
- **VAT rates:** Proper application of 21% (standard) or 9% (reduced) rates
- **Reverse charge:** Handling of reverse charge scenarios
- **Intra-community:** EU transaction requirements

### Record Keeping

- **Retention period:** 7 years for invoice records
- **Digital archiving:** E-invoices must maintain legal validity
- **Audit trail:** Complete audit trail required
- **Tax authority access:** Belastingdienst may request invoice records
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## Cross-Border Considerations

### Intra-EU Trade

- **Seamless Peppol:** Standard Peppol approach for EU trading partners
- **VAT compliance:** Intra-community VAT handling
- **Language:** Consider language preferences of trading partners
- **Format flexibility:** Peppol ensures interoperability

### International Trade (Non-EU)

- **Customs documentation:** Additional requirements for non-EU trade
- **Peppol global:** Growing Peppol adoption in APAC and other regions



- **Format standards:** Peppol provides global standardization

## Future Developments

### Potential B2B Mandate

- **EU ViDA initiative:** VAT in the Digital Age may lead to mandatory B2B e-invoicing
- **Preparation:** Dutch businesses preparing for potential mandate
- **Early adoption advantage:** Benefits of implementing before any mandate

### Continued Standardization

- **Peppol expansion:** Further adoption across sectors
- **Legacy migration:** Continued transition from older standards to Peppol
- **Enhanced functionality:** Additional document types beyond invoices

## Dutch Business Culture and E-Invoicing

### Characteristics

- **Efficiency focused:** Strong emphasis on business efficiency
- **Technology adoption:** High comfort level with digital solutions
- **Collaboration:** Collaborative approach to standardization
- **Practical implementation:** Pragmatic focus on what works
- **International orientation:** Strong international trading culture

### Payment Culture

- **Prompt payment:** Generally good payment discipline
- **Direct debit:** High usage of automated payment methods
- **Banking integration:** Strong integration between invoicing and banking systems
- **Payment terms:** Typically 30 days, but varies by sector

## Preparing for Dutch E-Invoicing

### To successfully implement Dutch e-invoicing:

1. **KVK registration:** Ensure accurate Chamber of Commerce registration
2. **Public sector registration:** Register for Digipoort if supplying government
3. **System assessment:** Review current invoicing processes and systems
4. **HubBroker integration:** Single point of connection for all e-invoicing needs
5. **Format selection:** Choose between SI-UBL and Peppol BIS (or both)
6. **Staff training:** Ensure team understands new processes

7. **Trading partner communication:** Inform customers/suppliers of e-invoicing capability
8. **Testing:** Thorough testing before go-live
9. **Phased rollout:** Consider gradual implementation by trading partner
10. **Monitoring and optimization:** Track performance and continuously improve

## Sector-Specific Guidance

### Healthcare Sector

- **Vektis standards:** Healthcare-specific messaging standards
- **Insurance claims:** Integration with healthcare insurance processes
- **DBC codes:** Proper coding for healthcare procedures
- **Privacy requirements:** GDPR and healthcare-specific privacy rules

### Construction Industry

- **Project-based invoicing:** Complex project and cost code requirements
- **Subcontractor chains:** Multi-level supply chain invoicing
- **Retention payments:** Handling of retention and milestone payments

### Retail and FMCG

- **High volume:** Efficient processing of numerous invoices
- **EDI integration:** May require integration with existing EDI systems
- **Promotional handling:** Complex pricing and promotional schemes

The Peppol network enables seamless domestic Dutch e-invoicing while also providing the capability to exchange invoices with international partners across Europe and beyond using the same infrastructure and processes. With the Netherlands' mature e-invoicing ecosystem, public sector mandate, and strong standardization efforts, adopting Peppol through HubBroker ensures compliance, efficiency, and positions Dutch businesses for future developments in European e-invoicing.