



Invoicing Terms and conditions

COMPASS GROUP

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1. INTRODUCTION

This document has been prepared for you as a new supplier. It outlines how invoices must be submitted to our organization.

Compass Group Nederland Holding B.V. provides catering and other services to a wide range of companies and organizations throughout the Netherlands.

The administration is centrally processed for the following companies:

Compass Group Nederland Holding B.V.

II. Compass Group Nederland B.V.

III. Xandrion B.V.

IV. Eurest Services B.V.

V. Maison van den Boer B.V.

In order to prepare financial statements accurately and correctly allocate costs to clients, it is essential that purchase invoices are submitted on time, per location, and per period to the central administration.

- Eurest Services B.V. is NEN4400-1 certified. To maintain this certification, suppliers (if providing labor hours, cleaning, or other services) must comply with several requirements.

2. TERMS AND CONDITION COMPASS GROUP

2.1 REQUIRED DOCUMENTATION

There are different types of suppliers. Depending on the nature of your services or goods, you are required to provide the following documentation:

	Goods supplier	Delivery asset invoice	Serving staffing agency	Sub contracting	Self-employed (ZZP)
Compass Group Code of conduct	V	V	V	V	V
Compass Group Purchasing terms	V	V	V	V	V
Valid VAT number	V	V	V	V	V
Signed Capex order		V		V	
G-account			V	V	
Employee ID			controle op loc.	controle op loc.	V
VAT verlegd			Schoonmaak & Hoveniers	V	
Chamber of Commerce	V	V	V	V	V
Waadi check			V	V	
NEN 4400-1			V	V	V
Work permit TWV & ID			V	V	V
Modelagreement					V

2.2 INVOICE FORMAT

To ensure invoices are processed quickly and accurately, it is essential that all required information is clearly stated on the invoice.

All invoices must include either a **6-digit location number** or a **3-digit cost center number**.

- The purchaser will provide you with the correct reference number.
- Invoices that are not correctly addressed will be returned. Please note: if the invoice is not issued to the correct legal entity and address, VAT cannot be processed.
- In the Netherlands, the **reverse charge VAT mechanism** is not optional but a legal requirement. Please ensure you apply this correctly where applicable.

- **Mandatory Information on the Invoice**

As a supplier, it is essential that invoices are prepared in accordance with the requirements of the Dutch Tax Authorities. In addition, invoices must meet the specific requirements outlined in this document and applicable to your services or goods.

- The invoice must be addressed to the correct legal entity.
- The invoice must clearly state the period to which the costs relate.
- A **6-digit location number** or a **3-digit cost center number** must always be stated on the invoice, without spaces or dots.
- For invoices subject to the **reverse charge mechanism**, the VAT number of the correct Compass Group entity must be stated on the invoice.

- If no purchasing contract has been agreed by the Procurement Department, a standard **payment term of 30 days** will apply.
- Invoices may be submitted within the **legal retention period of 5 years**, provided that the contractual relationship between the supplier and Compass Group Nederland Holding (or its subsidiaries) remains valid. If the contract between the client and any of the Compass Group Nederland Holding entities has expired, the validity of your invoice will lapse.

Invoices must comply with the statutory requirements of the Dutch Tax Authorities:

- *Your full legal supplier name and that of your customer.
The registered legal name must be stated. A trade name may also be used if it is registered with the Chamber of Commerce in combination with the address and place of business. For fiscal entities, it is customary to state the name of the division providing the service or goods.*
- *Your full business address and that of your customer.
The actual place of business must be stated; a P.O. Box address alone is not sufficient.*
- *Your VAT number.
For fiscal entities, this should be the VAT number of the division providing the service or goods.*
- *Your Chamber of Commerce (CoC) registration number.*
- *The invoice issue date.*
- *A sequential invoice number.*
- *A clear description of the nature of the goods or services provided (not simply "as per order" or "as agreed").*
- *The quantity of goods or the scope of services delivered.*
- *The date on which the goods or services were supplied, or the date of any advance payment.*
- *The total amount charged, excluding VAT.
If multiple VAT rates apply, the amounts per rate must be specified. Where relevant, also include the unit price.*
- *The VAT rate applied.*

2.3 ADDITIONAL REQUIREMENT REGARDING INVOICE SUBMISSION

Electronic Invoicing

If you submit more than 100 invoices per month, these must be provided in .xml (UBL viaPeppol) format. You are required to switch to electronic invoicing within 12 months after signing the framework agreement.

Paper Invoices

Paper invoices are no longer accepted. All invoices must be submitted in PDF format, including attachments, combined into a single file.

PDF Invoices – Requirements

The PDF invoices are automatically processed by our system and forwarded for administrative handling.

- One invoice per PDF document (including invoice, attachments, and supporting specifications combined).
- Always submit one invoice per location number or cost center number.
- Invoices for deliveries in Month 1 must be submitted no later than the first working day of Month 2.
- All suppliers are required to sign and comply with the Compass Group NL Code of Conduct, either contractually or via digital invitation.

2.4 COMPANY DETAILS

Central office

Compass Group Nederland Holding B.V. (cost center numbers: 100 t/m 999)

Haaksbergweg 70 – etage 11

1101 BZ Amsterdam

Invoice email:

FacturenCGH@Compass-Group.nl

General correspondence

Crediteuren@Compass-group.nl

VAT No.:

NL803481937B01

Chamber of Commerce (KvK):

34082317

Bank:

NL04RABO0152054758

Compass Group Nederland B.V.

(Location numbers: 100001 tm 499999)

(Location numbers: 600001 tm 799999)

(Location numbers: 900001 tm 999999)

Haaksbergweg 70 – etage 11

1101 BZ Amsterdam

Invoice email:

FacturenCGN@Compass-Group.nl

General correspondence:

Crediteuren@Compass-group.nl

VAT No.:

NL002185581B01

Chamber of Commerce (KvK):

33133848

Bank:

NL23RABO0152054707

Eurest Services B.V.

(Location numbers: 5000001 t/m 599999)

Haaksbergweg 70 – etage 11

1101 BZ Amsterdam

Invoice email:

FacturenES@Compass-Group.nl

General correspondence:

Crediteuren@Compass-group.nl

Vat No.:

NL806291205B01

Chamber of Commerce (KvK)

30144946

Bank:

NL73RABO0152131892

Xandrion B.V.

(Location numbers: 800101 t/m 800299)

Stationsweg 95

6711 PM Ede

Invoice email:

FacturenXa@Compass-Group.nl

General correspondence:

Crediteuren@Compass-group.nl

VAT No.:

NL809767831B01

Chamber of Commerce (KvK)

9118464

Bank:

NL34RABO0395153387

Maison van den Boer B.V.

(Based on assigned project number)

De Amert 207

5462 GH Veghel

Invoice email:

crediteuren@maisonvandenboer.com

General correspondence:

info@Maisonvandenboer.com

VAT No.:

NL003107863B02

Chamber of Commerce (KvK):

16033506

Bank:

NL19ABNA0468661441

3. SERVICE & PERSONNEL SUPPLIERS

3.1 EXTRA VOORWAARDEN

To mitigate risks, most service providers and employment agencies maintain a G-account with the Dutch Tax Authorities. A G-account is a blocked bank account to which the client can transfer a percentage of the invoice amount. The funds deposited into this account may only be used for the payment of VAT and wage tax obligations.

If the contractor (supplier) is NEN 4400-certified (Labour Standards Foundation):

- A percentage of 25% of the invoice amount, including VAT, will be deposited into the G-account.
<http://www.normeringarbeid.nl/default.aspx>

If the contractor is not NEN 4400-certified:

- A percentage of 55% of the invoice amount, including VAT, will be deposited into the G-account.
- A percentage of 40% of the invoice amount will be deposited into the G-account if invoicing is subject to the reverse charge mechanism (VAT shifted).

If you make use of the TWV (Work Permit) scheme:

- A valid proof of identity of employees without Dutch nationality must be provided, together with a copy of the work permit (TWV) and, since April 2017, the combined residence and work permit (GVVA).
These documents can be sent to: IDbewijs@compass-group.nl.
This mailbox is accessible only to a limited number of HR staff members.

The following documentation must be submitted to the Accounts Payable Department of Compass Group:

- Valid extract from the Chamber of Commerce (KvK)
- Valid extract of NEN 4400-1 certification (if available)
- Valid VAT number
- Mention of the G-account on the invoice
- If applicable, a copy of registration under the WAADI (Placement of Personnel by Intermediaries Act) with the Chamber of Commerce
- If applicable, application of the reverse charge mechanism; in such cases, always state the VAT number of the entity to which the invoice is addressed

3.2 SELF-EMPLOYED (ZZP)

3.2.1 EXPLANATION

The new DBA legislation (Wet DBA) is aimed at preventing the deliberate creation of situations of false self-employment, where in practice an employment relationship exists.

There is **no employment relationship** if the following conditions are met:

- The self-employed contractor (ZZP) may at any time, for any reason, appoint a substitute. For example, in case of illness or during holidays.
- The self-employed contractor (ZZP) has full discretion to decide who the substitute will be. The contractor is only required to inform the client that a replacement will take place and who the substitute will be. In some cases, the model agreement may specify requirements the substitute must meet, such as necessary diplomas, certificates, licenses, or professional registrations that are essential for carrying out the assignment.

- There is no relationship of authority if the client only determines the outcome of the assignment. The ZZP is solely responsible for deciding how the work is performed, and the client has no control over the process by which the result is achieved.
- A signed and valid model agreement must always be in place.

The following documentation must be submitted to the Accounts Payable Department:

- Valid extract from the Chamber of Commerce (KvK).
- Copy of registration with the Dutch Tax Authorities – proof of quarterly tax payment must be sent to Accounts Payable each quarter, for as long as services are provided by the self-employed contractor (ZZP).
- Confirmation that self-employed contractor (ZZP) is not exclusively working for Compass Group; this confirmation must be obtained regularly and submitted to Accounts Payable.

The following documentation must be submitted to the HR Department:

- Valid ID to be sent: IDBEWI@compass-group.nl
- Signed model agreement, to be sent to: SSCpersoneelsdossiers@compass-group.nl

3.3 SUBCONTRACTING /LARGE IT ORDERS

3.3.1 REVERSE CHARGE VAT

Renovation works are regularly carried out on-site. If you are working as a subcontractor for Compass Group, a portion of the invoice amount will be deposited into your G-account.

- A percentage of 55% of the invoice amount, including VAT, will be deposited into the G-account.
- The invoice must always state the investment number provided to you at the start of the assignment.
- The invoice must also include the VAT number of the Compass Group entity to which the invoice is addressed.

The following documentation must be submitted to the Accounts Payable Dep. of Compass Group:

- Valid extract from the Chamber of Commerce (KvK).
- Valid extract of NEN 4400-1 certification (if available).
- Valid VAT number.
- G-account details clearly stated on the invoice.
- Copy of WAADI registration (CoC), if applicable.
- Confirmation of application of the Reverse Charge VAT mechanism, where relevant.

In addition, subcontractors are required to provide the BSN (Citizen Service Number) of their employees to the contracting party. This is necessary to verify the BSN against the ID number on-site.

Graag aan de onderaannemer de BSN van de werknemers verzenden naar de opdrachtverstrekker. Dit voor controle BSN met id nummer – op de werkvloer.

<https://www.bouwendnederland.nl/kennis/in-en-uitdiensttreding/identiteitsbewijzen>

For any questions or further information regarding this document, please contact the Accounts Payable Department. Please send a mail to: crediteuren@compass-group.nl