

Cargill e-Invoicing transition update

Dear valued supplier,

Following the introduction of **mandatory** e-invoicing for B2B transactions in Belgium enforceable from the January 1st 2026, we would like to inform you that Cargill has transitioned to a compliant e-invoicing system. The e-invoicing regulation brings along changes to the way we can receive and process vendor invoices.

What does the tax mandate include?

Business-to-Business (B2B) eInvoicing is mandatory from January 1st 2026. This means that entities established in Belgium or foreign established entrepreneurs who have Belgium VAT presence (e.g. who have appointed a Belgian fiscal representative or have registered a Belgian VAT fiscal establishment) will be required to exchange structured eInvoices directly between their systems.

Belgium has implemented the European standard EN 16931 across all public entities. eInvoices are exchanged using Peppol, a secure and standardized network that allows businesses and public authorities to exchange electronic documents, such as invoices, in a structured and interoperable way. As of January 1st 2026, we are processing your invoices through the Peppol network.

Transactions that do not fall under this mandate, still need the correct references on their invoices, but are, for the moment, not required to exchange through the Peppol network.

How to address e-invoices to Cargill entities in Belgium?

Cargill Belgium's legal entities are registered on the Peppol Network, and they have Peppol IDs. Please ensure to include the Cargill Belgium Peppol ID.

Cargill Legal Entity - Name	VAT number	Peppol ID
Cargill NV	BE0405546706	0208:0405546706
Cargill Chocolate Belgium SA	BE0461617357	0208:0461617357
Cargill R&D Centre Europe BV	BE0479775163	0208:0479775163
Cargill Oil Packers BV	BE0464558635	0208:0464558635

Please appreciate that based on Belgian VAT law, the Vendor has the responsibility to invoice a valid eInvoice. Failing to comply can result to penalties charged by the Belgian tax office. We would like to re-emphasize the importance of ensuring the vendor invoices we receive meet the requirements listed below, applicable for the various Cargill businesses and functions in order to ensure timely payment of vendor invoices. **Specifically, lacking a valid reference (Nomination number, VBD or Accrual, PO) will result in failure to send the invoice through Peppol.** Based on guidelines from the Belgian tax office, Cargill has the right to reject an invoice that is incorrectly or not issued through Peppol.

Variable Needed	E-invoice field to be populated	Official Technical Description
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Contract #	BT 12 : Contract Reference	https://docs.peppol.eu/poacc/billing/3.0/2024-Q2/syntax/ubl-invoice/cac-ContractDocumentReference/
Settlement Group/Yr	BT 10 : Buyer Reference	https://docs.peppol.eu/poacc/billing/3.0/2024-Q2/syntax/ubl-invoice/cbc-BuyerReference/
Nomination #	BT 128 : Specific invoice Item Identifier	https://docs.peppol.eu/poacc/billing/3.0/2024-Q2/syntax/ubl-invoice/cac-InvoiceLine/cac-DocumentReference/cbc-ID/
VBD # / Accrual	BT 128 : Specific invoice Item Identifier	https://docs.peppol.eu/poacc/billing/3.0/2024-Q2/syntax/ubl-invoice/cac-InvoiceLine/cac-DocumentReference/cbc-ID/
Major/one PO #	BT 13 : Purchase Order Reference	https://docs.peppol.eu/poacc/billing/3.0/2024-Q2/syntax/ubl-invoice/cac-OrderReference/cbc-ID/
Multiple PO #'s	BT 128 : Specific invoice Item Identifier	https://docs.peppol.eu/poacc/billing/3.0/2024-Q2/syntax/ubl-invoice/cac-InvoiceLine/cac-DocumentReference/cbc-ID/
Attention line for Non-PO spend*	BT 10 : Buyer Reference	https://docs.peppol.eu/poacc/billing/3.0/2024-Q2/syntax/ubl-invoice/cbc-BuyerReference/

*Attention line details for Non-PO spend will be provided to you by your Cargill point of contact for each invoice.

We recognize the importance of clear communication and the impact these changes may have on your business operations. If you have any concerns or require further clarification on any specific matter, please get in touch with our Accounts Payable Supplier Relations Team via **AP_EMEA_Supplier_Relations@cargill.com** or your usual Cargill commercial contact who will be happy to assist you.

We value and appreciate your partnership and continued support.

Yours Sincerely,