



## **Frequently Asked Questions on REACH INVOICES AND PAYMENTS**

**(Applicable to REACH registrations, PPORD notifications, their updates and confidentiality claims)**

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This version v3.0 includes:
Additions and amendments
This version v2.3 includes:
Amendment on question #2, #13 and #15
Version v2.2 included:
Amendment on questions #1 and #11
Version v2.1 included:
Amendment on question #9

# INVOICES AND PAYMENTS IN REACH-IT

## 1. Who sets ECHA's fees?

ECHA fees and charges payable under Regulation (EC) No 1907/2006 ('the REACH Regulation') are set by the European Commission, with the agreement of the EU Member States. They are laid down in Commission Regulation (EC) No 340/2008 of 16 April 2008 on the fees and charges payable to the European Chemicals Agency ("the REACH Fee Regulation"), OJ L 107, 17.4.2008, p. 3, and are subject to regular reviews.

For more information, please consult the European Commission website:  
[http://ec.europa.eu/enterprise/reach/reach/fees/index\\_en.htm](http://ec.europa.eu/enterprise/reach/reach/fees/index_en.htm)

## 2. What will the amount of the invoice be?

Fee amounts are specified in Commission Regulation (EC) No 340/2008 of 16 April 2008 on the fees and charges payable to the European Chemicals Agency ("the REACH Fee Regulation").

When creating your IUCLID 5 dossier, you can simulate the fees payable for your submission by using the Fee Calculation plug-in available free of charge from the IUCLID website:

[http://iuclid.echa.europa.eu/index.php?fuseaction=home.download52&area\\_id=52090](http://iuclid.echa.europa.eu/index.php?fuseaction=home.download52&area_id=52090)

Information related to the chargeable confidentiality claims can be found from the Annex III of the Data Submission Manual 5:

[http://echa.europa.eu/doc/reachit/compl\\_tech\\_dossier\\_manual.pdf](http://echa.europa.eu/doc/reachit/compl_tech_dossier_manual.pdf)

More information about the confidentiality claims and their justifications is available in the Data Submission Manual 16: Confidentiality Claims:

[http://echa.europa.eu/doc/reachit/dsm\\_16\\_confidentiality\\_claims.pdf](http://echa.europa.eu/doc/reachit/dsm_16_confidentiality_claims.pdf)

## 3. How will I receive ECHA's invoice?

After your REACH submission has been received by ECHA, you will receive an invoice only electronically, via REACH-IT. This electronic invoice can be downloaded from your REACH-IT account in PDF format.

## 4. When do I have to pay ECHA's invoice?

The exact due dates for payment of fees levied under the REACH Regulation are specified in Commission Regulation (EC) No 340/2008 of 16 April 2008 on the fees

and charges payable to the European Chemicals Agency ('the REACH Fee Regulation').

### **Registration fees and fees for submitting an update of a registration**

In case of fees for registrations submitted, as well as in the case of updates of a registration, the initial payment due date of the fee is set to 14 calendar days from the date on which the invoice was notified to you.

However, in the case of fees for registration of pre-registered substances, which are submitted to ECHA during the two months preceding the relevant registration deadline specified in Article 23 of the REACH Regulation, the initial payment due date of the fee is set to 30 calendar days from the date on which the invoice was notified to you.

It is important to note that in case the payment has not been made within the prescribed period (by the initial payment due date), ECHA will set a second deadline for payment. This second deadline (extended payment due date) is usually up to 60 calendar days from the initial payment due date.

If the payment is not made by the extended payment due date, the registration is considered to have failed the completeness check and will be rejected.

### **Fees invoiced for notification of an exemption for product and process oriented research and development (PPORD), as well as charges for requests to extend this exemption**

In case of fees for notification of PPORD exemptions, the initial payment due date of the fee is 7 calendar days from the date on which the invoice was notified to you.

In case of requests to extend a PPORD exemption, the initial payment due date of the fee is set to 30 calendar days from the date on which the invoice was notified to you.

It is also important to note that in case the payment has not been made within the prescribed period (by the initial payment due date), ECHA will set a second deadline. This second deadline (extended payment due date) is usually up to 60 calendar days from the initial payment due date.

Where the payment is not made by expiry of the second deadline, the notification or the request for an extension will be rejected.

## **5. How do I pay ECHA's invoice?**

Bank transfer is the only payment method accepted. ECHA's full bank details are given in the invoice. Other types of payment, such as cheque, bankers draft or cash, are not accepted by ECHA.

We recommend that you pay the invoice as a SEPA payment with shared cost. Within the Single Euro Payments Area (SEPA) it is obligatory to use the IBAN (International Bank Account Number) and the BIC(Bank Identifier Code)/SWIFT code. These are indicated on ECHA's invoice. This payment method will ensure that ECHA receives the full invoiced amount without any deducted bank charges. For further information regarding SEPA, please consult:

[http://ec.europa.eu/internal\\_market/payments/sepa/ecb\\_epc\\_en.htm](http://ec.europa.eu/internal_market/payments/sepa/ecb_epc_en.htm)

If you choose another kind of bank transfer, please make sure that your company bears the full cost of the bank transfer.

## 6. What is ECHA's bank account number?

Payments for registrations and notifications should be made in Euros by means of a bank transfer to:

Bank: Pohjola Bank Plc, P.O. Box 308, FIN-00013 POHJOLA Finland

Account number: 500001-20243349

IBAN Code: FI9850000120243349

BIC/SWIFT Code: OKOYFIHH

## 7. What should I indicate as a reference to ECHA with the payment?

According to Article 17(1) of the REACH Fee Regulation, every payment must indicate the invoice number. **Thus, in the free text message/communications field of the payment you should indicate only the payment reference indicated on the invoice.** It is comprised of 8 digits and you will find it next to the ECHA's bank details on the invoice. This is very important as your payment is automatically processed by REACH-IT. Please instruct your accounts payable/payments department and your bank accordingly. Please note that there are separate instructions for appeal fees.

**Payment details:**

Bank: Pohjola Bank Plc, Box 308, FIN-00013 POHJOLA Finland  
Account number: 500001-20243349  
IBAN Code: FI98 5000 0120 2433 49  
BIC/SWIFT code: OKOYFIHH  
Payment Reference(=Invoice number): 12345678  
Due date: 07.07.2008

**This number must be the only message to ECHA in your payment (the number here is an example)**

Only payments by bank transfer are accepted. No cash or cheque payments. The communication should contain ONLY the Payment Reference Number

## 8. What are the consequences of not paying an invoice within the extended payment due date?

The date on which the payment is considered to have been made is the date on which the full amount of payment is deposited in the bank account held by ECHA.

Where the payment of a fee invoiced for registration, update or notification (request for extension) of a PPORD exemption (herein the “submission”) is not made by the extended payment due date, the submission will be rejected.

In the above mentioned cases a rejection due to a non-payment is not related to the status of the technical completeness check (TCC). Your submission will be rejected regardless of a given prolonged deadline to fulfil information requirements by submitting further information.

Furthermore, in case your submission is rejected, no fees paid in relation to it will be, as a rule, refunded or otherwise credited to you.

After you have received the rejection letter, you are able to start your submission process from the beginning.

## 9. Why is ECHA’s invoice without value added tax (VAT)?

ECHA does not carry out an economic activity within the meaning of Directive 2006/112/EC on the common system of value added tax. Consequently, no VAT has to be paid on the fees defined in Regulation (EC) No 340/2008 (‘the REACH Fee Regulation’). Therefore, ECHA has no VAT number and ECHA’s invoices are without VAT.

For your VAT and Intrastat records and related reporting purposes you can use ECHA’s Finnish Business ID number 2139942-8 which is always mentioned on ECHA’s invoices.

## **10. Why are the activities of ECHA not taxable?**

It is important to note that ECHA is not a private company or a service provider but a European public authority established by Regulation (EC) No 1907/2006 ('the REACH Regulation') which is directly applicable in all Member States. Article 102 of this Regulation provides that the Protocol of Privileges and Immunities of the European Communities shall apply to the Agency. This Protocol<sup>1</sup> is part of EU Treaties also directly applicable in all Member States, and according to the Protocol, the Agency is exempt from all taxes.

The exclusion of ECHA activities and transactions from taxation also results from Article 13(1) of Directive 2006/112/EC<sup>2</sup> on a common system of added value tax, which stipulates:

*"States, regional and local government authorities and other bodies governed by public law shall not be regarded as taxable persons in respect of the activities or transactions in which they engage as public authorities, even where they collect dues, fees, contributions or payments in connection with those activities or transactions"*.

As it is not a taxable person, ECHA does not have a tax residence in any Member State and thus has no taxation number in Finland.

The invoices that ECHA sends to companies relate to fees for PPORD notification, registration and other submissions that ECHA collects pursuant to Regulation (EC) No 1907/2006 ('the REACH Regulation') and Commission Regulation (EC) No 340/2008 ("the REACH Fee Regulation").

Thus, they do not concern private transactions but are fees under public law applicable in all Member States. Based on Directive 2006/112/EC and particularly Article 13(1), these fees are not subject to taxation in any Member State. In the absence of taxation of the fees in any Member State or elsewhere, ECHA shall not be bound to complete any formalities imposed on taxable persons for the avoidance of double taxation.

## **11. How long does it take until ECHA receives my payment?**

As from 1 November 2009, a SEPA payment must be transmitted within 3 banking business days. The bank statement of any given day is available to ECHA only on the next banking business day. Therefore, it normally takes up to 4 banking business days before ECHA can handle your payment and confirm the invoice as paid in REACH-

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<sup>1</sup> OJ C 310, 16.12.2004, p. 261

<sup>2</sup> OJ L 347, 11.12.2006, p. 1

IT. Please note that the handling time may be longer if your payment cannot be dealt with automatically. By following ECHA's instructions regarding payments you can significantly reduce ECHA's handling time of your payments.

## **12. How does ECHA handle my payment?**

On the basis of the daily electronic bank statement, REACH-IT automatically matches your payment with your open invoice if you have indicated the correct payment reference (=invoice) number in your payment message and you have paid the correct amount. An additional condition is that you pay each invoice separately as a single payment. One invoice per bank transaction therefore ensures the fast registration of your payment.

ECHA strongly advises you **not** to pay two or more invoices in the same transaction ("multiple invoice payment"). The reason is that the automatic matching of received payments with open invoices cannot deal with multiple payments. The multiple payments require instead to be dealt with manually by ECHA's accounting department, which may delay the processing of payments, as well as, in turn, the overall completeness check of your registration.

If you for some reason cannot avoid sending multiple invoice payments, please make sure to follow the instructions in FAQ number 16, which describe the sending of payment advices.

## **13. How can I help ECHA to swiftly deal with my payment ensuring a successful registration?**

Your payment can be swiftly dealt with by ECHA when you respect the following rules when making your bank transfer:

- 1- Pay one invoice per payment (single payment)
- 2- Indicate the correct reference number (8-digit invoice number)
- 3- Pay exactly the invoiced amount
- 4- Instruct your bank to send a SEPA payment with shared cost

If you discover a mistake after having sent your payment, please immediately contact ECHA's accounting department on the email address: [payments@echa.europa.eu](mailto:payments@echa.europa.eu)



## **14. How should I react to an invoice reminder?**

ECHA sends you one invoice reminder for an unpaid invoice. The reminder contains an extended due date. The invoice reminder is automatically sent by the REACH-IT system one day after the initial due date.

If you receive a reminder but you have already paid the invoice, you can ignore the reminder.

If you have not yet paid when you receive the reminder, please make sure that you respect the extended due date as your REACH submission will otherwise be rejected.

Please note that there are separate instructions for appeal fees.

## **15. How can I see that ECHA has received and validated my payment?**

ECHA does not send confirmations of receipt of payment, but you can check the status of your invoice in REACH-IT in the submission report section. The “Pay Submission Fee” has the status “Succeeded” when your payment has been validated.

Please note that it may take several days before ECHA receives the payment depending on the payment method. A SEPA payment is transmitted within 3 bank business days.

Please note that a submission is subject to both a technical and a financial completeness check. Therefore, a fully paid invoice does not necessarily indicate an accepted submission of your REACH dossier.

## **16. When should I provide ECHA with a payment advice?**

The payment advice can either be an extract from your accounts payables attached to your email message in PDF format or simply a list of the invoice numbers paid, their total amount and the payment date in the email message itself.

You should send a payment advice in the following cases:

- In case you notice that your payment did not include the correct payment reference (=invoice) number

- In case you cannot avoid sending a multiple invoice payment and you have not indicated the complete set of payment reference (=invoice) numbers, in the bank payment message itself.
- By request of ECHA's accounting department

If you have indicated the reference (=invoice) number in your payment message and it is correct, ECHA does not need any separate payment advice.

A payment advice should be sent to the e-mail address of ECHA's accounting department which is: [payments@echa.europa.eu](mailto:payments@echa.europa.eu).

Please indicate 'Payment advice and the payment date' in the subject field. Example: "Payment advice 13.09.2010".

Please try to avoid sending any payment advice by conventional mail.

## **17. What is a proof of payment and when does it need to be sent to ECHA?**

The proof of payment can either be a copy of your bank statement or a separate confirmation stamped by your bank.

The bank statement serves as a proof that you paid ECHA's invoice by the extended due date. The bank statement copy or the document stamped by your bank must clearly show the date when your bank executed the payment.

If ECHA has received your proof of payment but has not received the payment within a time period judged normal for bank transfers, ECHA's accounting department will contact you.

Please observe that a payment advice printed from your accounting programme is not a valid proof of payment.

Proofs of payment should be sent as scanned PDF attachments to the e-mail address of ECHA's accounting department: [payments@echa.europa.eu](mailto:payments@echa.europa.eu).

Please do not send any proofs of payments by conventional mail unless ECHA exceptionally requests you to do so.

## **18. Does ECHA send credit notes?**

If an invoice is incorrect or is cancelled due to another reason, you will receive a credit note for the whole amount and, if needed, a replacement invoice. These electronic documents can be downloaded from your REACH-IT account in PDF format.

## **19. If I have received two invoices and one credit note; which invoice reference number do I indicate in the payment?**

In this case you should indicate the reference number of the latest invoice in your bank transfer.

## **20. If I have already paid the invoice for which ECHA later issues a credit note, how will the paid amount be credited back to my company?**

After having received your agreement, ECHA will either reallocate the received amount to another unpaid invoice or refund the amount to you.

## **21. What are the rules for a refund?**

Under certain circumstances, such as a double payment or an overpayment, ECHA will refund the received amount paid in excess.

For the rules and procedure, please refer to ECHA Decision ED/61/2008 on refund of fees and charges pursuant to Article 10(4) and 20(1) of Commission Regulation (EC) N° 340/2008. The Decision on Refund of fees and charges is available at: [http://echa.europa.eu/about/documents\\_en.asp](http://echa.europa.eu/about/documents_en.asp).

## **22. Do ECHA invoices have to be electronically signed?**

After your submission has been received by ECHA, you will receive your invoice electronically via REACH-IT – no paper invoice is sent. Invoices can be downloaded in PDF format from your REACH-IT account.

The requirements mentioned in Directive 1999/93/EC on electronic signatures do not apply to invoices issued by ECHA. The rule on electronic signature of invoices is based on Article 233 of Directive 2006/112/EC ('the VAT Directive'), which

according to Article 220, only applies to taxable persons. However, ECHA is not a taxable person, but an EU public body that does not carry out any economic activity.

In any case, the purpose of the provisions of the VAT Directive relating to electronic invoices is to guarantee the authenticity of the origin and the integrity of the content. In the case of invoices notified by ECHA, this objective is met in a more efficient way. Invoices issued by ECHA are notified to their recipient through REACH-IT, which is a secured online platform through which only ECHA can notify in confidence information to individual registrants.

## **23. How can I prepare my accounts payable department or my accounting company in view of ECHA's invoices?**

In order to ensure the readiness of your company in terms of the timely payment of ECHA's invoices we recommend the following:

All the information you need for proceeding with the payment is visible in the invoice itself. However, depending on your internal administrative procedures, it is advisable that your accounting/accounts payable department is prepared for the payment of ECHA's invoices. We therefore recommend that you set up ECHA's bank account information in the accounting system well in time before the first invoices are due. The following link contains ECHA's financial identification form with all the needed details:

[http://echa.europa.eu/doc/about/echa\\_financial\\_identification\\_sheet\\_en.pdf](http://echa.europa.eu/doc/about/echa_financial_identification_sheet_en.pdf)

In case you use an external accounting company, please ensure that all required information about ECHA and REACH is passed on in order to ensure a smooth handling of ECHA's invoices. It is also advisable that you beforehand ensure that there are no misunderstandings related to ECHA's status as an EU body being exempt from any national tax or any value added tax. Please refer to FAQ numbers 9 and 10.

Please inform your accounting department that if the invoice is paid after the extended due date, the REACH dossier submission will be rejected and the paid fee cannot be refunded.

## **24. What information about my company appears on ECHA's invoice and credit note?**

The following information about your company will be visible on the invoices, invoice reminders and credit notes:

- Company name and billing address indicated by the registrant (the information filled in the tab "Billing company information" in REACH-IT is the one that will appear on the invoice)

- Customer ID number (= Legal entity UUID)
- DUNS number and VAT number (if provided by the registrant during the sign-up, can be modified later on in the company information section)
- Purchase order number (if provided by the registrant when submitting the dossier or when accepting a legal entity change)

Before submitting the dossier, please make sure that all the above mentioned information is correctly indicated in your REACH-IT account if you require it to be visible on ECHA's invoice.

## **25. Does ECHA need a purchase order for my submission?**

When submitting a dossier or accepting a legal entity change, you are able to indicate your own internal purchase order number. It is not possible to add any forgotten purchase order number or modify it afterwards.

As you register online in REACH-IT you should **not** send any purchase orders by ordinary mail or email to ECHA. Please make sure that your system does not send any purchase orders automatically to ECHA. Your purchase order is only for your internal purposes.

## **26. What is the contact address of ECHA's accounting department (accounts receivable)?**

The staff responsible for ECHA's accounts receivable can be contacted by writing to the email address: [payments@echa.europa.eu](mailto:payments@echa.europa.eu). Please use this email address for information or problems related to your payments.

This email box should not be used for general queries concerning submissions and related invoicing. In these cases, instead please contact ECHA by using the web-form at: [http://echa.europa.eu/about/contact-form\\_en.asp](http://echa.europa.eu/about/contact-form_en.asp), selecting the menu item 'Enquiry on specific submission to ECHA'.

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