



# Your Billing Checklist

Network consultant

September 2023



# Billing checklist

## Send your invoice to [consultant.invoicing@bdc.ca](mailto:consultant.invoicing@bdc.ca)

- Please do not CC additional parties on your invoice submission.
- Specify the client name, project number, and your BDC Project Lead in the subject line of your email.
- Please send a separate email for each project. Only submit multiple invoices in one email if they are all related to the same project.
- Invoices must be submitted in PDF format to avoid payment delays.

## To include on your invoice

Each invoice submitted for payment to BDC must follow the below requirements. See examples of invoices in the appendix:

- Include your information:
  - the name of the consultant
  - the firm name
  - the full address for the firm, including city, province and postal code
  - \* This information must also match the information BDC has on file. For any changes, please reach out to the Consultant Network Management team at [reseauconsultants@bdc.ca](mailto:reseauconsultants@bdc.ca)
- Be addressed to:
  - “Business Development Bank of Canada” or “BDC”
  - The BDC address must be the one from the Business centre you are attached to
- Include the Project Lead’s name
- Include the project information:
  - Client name
  - Project type
  - Project number - ensure client names match your consultant contract
- Be correctly dated - don’t future date
- Have a unique invoice number for each BDC project
- Include the dates onsite with client
- Only include fees and expenses for work actually completed. Advance billing will not be permitted



# Reminder

## Fees and travel expenses

- Have fees and expenses reported separately - Please detail expenses.
  - \* Project expenses should not include taxes if taxes were already included in the cost
- Do not submit or itemize additional expenses outside the budget provided in your contract eg: parking, tolls etc...
- For further details, refer to the [Travel Expenses Summary](#)

## Taxes

- Indicate the taxes separately billed to BDC (i.e. GST, HST, QST, etc.) and the applicable HST rate when relevant. The tax registration number must also be indicated on the invoice.
- The Consultant is responsible for determining and billing the applicable taxes in conformity with tax legislation.
- The Consultant is requested to review the documents published by CRA and Revenu Québec concerning the rules for determining what taxes (GST / HST and QST) apply:
  - Fees for consulting services:
    - [Canadian Revenue Agency website](#)
    - [Revenu Québec website](#)
  - Billing expenses : [GI-197 Out-of-Pocket Expenses](#)
- The Consultant should ensure that the invoices issued to BDC follow the rules that are described in the above-mentioned document and, if needed, to consult their tax advisors.

# Invoice examples

## A. Car travel

<b>Consultant business name:</b> Consultant street address City (Province) Postal code Phone Email	<b>Date:</b> Enter date <b>Invoice #:</b> Invoice # <b>Period covered:</b> Enter dates <b>Dates on site with client:</b> Enter dates	<ol style="list-style-type: none"> <li>1. Consultant information must be up to date with Consultant Network Management</li> <li>2. Address to BDC or Business Development Bank of Canada</li> <li>3. BDC Project Lead Name</li> <li>4. No postdating</li> <li>5. Ensure a unique invoice # is used for each invoice</li> <li>6. Dates on site with client required for expense reimbursement.</li> <li>7. Client name must match exactly with the one in the consultant contract</li> </ol>	
<b>To:</b> <b>BDC</b> BDC Project lead	<b>BDC client name:</b> BDC project type: BDC project # :		
<b>Description</b>	<b>Qty</b>	<b>Total</b>	<ol style="list-style-type: none"> <li>8. Fee milestone indicated per project billing table</li> <li>9. Fees and expenses reported separately</li> <li>10. <b>Date:</b> date(s) on site with client must be noted on the invoice.  <b>Mileage - #</b> of kms traveled must be noted Following as applicable:           <ul style="list-style-type: none"> <li>→ <b>Per diems</b> – A per diem is provided for each day on site with the client when you must travel over 150km from the Business Centre you are attached to.</li> <li>→ <b>Workshops</b> – lunch and supplies receipts are not required. You will be reimbursed for the “actual” amount spent, not the budget amount. Please retain all receipts for audit purposes or in case the client has questions.</li> </ul> </li> </ol>
Completion of phase 4		\$1,000.00	
On site with client July 15			
Mileage : 1 trip 175 km x 2 x \$0.85/km		\$297.50	
Per diem (\$275)		\$275.00	
Workshop lunch and supplies		\$185.50	
<b>Sub-total</b>		<b>\$0.00</b>	<ol style="list-style-type: none"> <li>11. Clearly indicate separately the taxes billed to BDC (i.e. GST, HST, QST, etc.) and the applicable HST rate when relevant</li> <li>12. Project expenses should not include the GST/HST or QST paid by the consultant, which can be reclaimed from the government.</li> </ol>
<i>TPS/HST number</i>		XXXXXXXXXXRTXXXX)	
<i>Applicable tax rate*</i>		5.0 %	
<b>GST/HST amount</b>		<b>\$0.00</b>	
<i>QST number</i>		XXXXXXXXXTQXXXX)	
<i>Applicable tax rate*</i>		9.975 %	
<b>QST amount</b>		<b>(When applicable)</b>	
<b>Total</b>		<b>\$0.00</b>	



## B. Air travel

<b>Consultant business name:</b> Consultant street address City (Province) Postal code Phone Email	<b>Date:</b> Enter date <b>Invoice #:</b> Invoice # <b>Period covered:</b> Enter dates <b>Dates on site with client:</b> Enter dates	<ol style="list-style-type: none"> <li>1. Consultant information must be up to date with Consultant Network Management</li> <li>2. Address to BDC or Business Development Bank of Canada</li> <li>3. BDC Project Lead Name</li> <li>4. No postdating</li> <li>5. Ensure a unique invoice # is used for each BDC project</li> <li>6. Dates on site with client required for expense reimbursement.</li> <li>7. Client name must match exactly with the one in the consultant contract</li> </ol>																								
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**1-888-INFO-BDC**