



## Business Rules

### LEGO Group Invoice Requirements

#### China Entities for Foreign Vendors

#### 1. Governing Business Rule Document

[08.06.729064.BR LEGO Group Invoice Requirements.EN.docx](#)

#### 2. LEGO Group Invoice Requirements China Entities for Foreign Vendors

The invoicing requirements of the LEGO Group are subject to both statutory and mandatory internal regulations. For all countries which are supported with a PO system, this requires that all suppliers to the LEGO Group shall ensure to have a purchase order (“PO”) issued by the LEGO Group before initiation of a delivery. In the event such PO has not been issued for exceptional cases or if the country does not have PO system, the supplier shall make sure requestor’s user ID (e.g. DkSaJaSi), full name and cost center number is stated in the Invoice.

##### 2.1 Mandatory Information on *all* Documents

- Correct LEGO Group address (attached)
- Invoice date
- Invoice number
- PO number and PO line number
- If a PO is not available, state requestor’s user ID (e.g. DkSaJaSi), full name and cost center number
- Supplier name and address
- Supplier VAT-/UDST-/Tax identification number
- Tax amount
- Supplier Bank information
- Clear description of the goods or service(s) (incl. nature, volume and unit price, commodity code/specification and other relevant information)
- Information on whether the invoice is an instalment / down payment or credit note
- All issued invoice should be sent to AP Department within 7 days from issue date

##### 2.2 Additional Requirements

- Handwritten invoices are NOT accepted
- The use of excessive colors or shading are not accepted
- English is preferred language for all invoices, however, the language shall be subject to the governing language in the agreement if such has been entered, or subject to requirements by law
- If delivery address differs from invoicing address, state delivery address on the invoice
- Invoices shall always be forwarded to the LEGO Group as individual PDF (e-mail), XML or EDI. (Electronic invoices are preferred)

- Where hard copy is required, only the original invoice is to be sent to Accounts Payable / Finance Department, never send any invoice copies unless requested by the Accounts Payable Department
- A credit invoice should include a reference to original invoice
- Invoice should always state the billing currency

## 2.3 Right to Reject

The LEGO Group reserves the right to reject any invoice that does not adhere to the above information, and penalty interest rates cannot be applied if above requirements are not fulfilled.

## 2.4 Local Requirements

### 2.4.1 China Entities for Foreign Vendors Local Requirements

A. For goods related PO, please take note of the following:

- i. If the invoice amount is different from PO, please do inform our procurement team.
- ii. Commercial invoice (for payment purposes) should be sent to our email (Appendix A). We will not take responsibility if the invoices are sent to other parties and cause any payment delay.
- iii. The value in the commercial invoice must be the same as the one you submit to shipping team for custom clearance. Due to State Administration of Foreign Exchange (SAFE) regulation, any deviation between custom clearance amount and commercial invoice amount is not acceptable.

B. For service related PO, please take note of withholding tax (WHT) issue as below:

- i. Service types listed below are subjected to withholding tax in China:
  - a. Technology service
  - b. Culture and creative service
  - c. Authentication and consulting service
  - d. Insurance service
  - e. Installation service
- ii. Description of service content must be specified in invoice (when, who, where and how the service is rendered).
- iii. Please refer to the “Outward Payment Tax Guideline” for more details.



Outward Payment Tax Guide

- iv. Please help to provide below files as we are required to register some necessary information of all the vendors to our local tax bureau.

1: Business license or certification. (Including information of below item a& b)

2: Passport copy file of CEO. (Including information of below item c& d)

a: 非居民纳税人在居民国（地区）的纳税人识别号

Tax identification number of non-resident taxpayer in resident state (region) b: 非居民纳税人在居民国（地区）名称

Name of non-resident taxpayer in resident state (region) c: 非居民纳税人法人或者执行官名称

Name of representative or CEO of non-resident taxpayer

d: 非居民纳税人法人或者执行官护照信息

Passport information of representative or CEO of non-resident taxpayer

Please contact our Procurement team if you have any further questions.

#### 2.4.2 EU:

- Service invoice shall include the text “Zero-rated” or a reference to the 6th VAT directive
- It must be apparent from the invoice whether a special VAT regulation applies
- Invoices to a LEGO entity in Hungary must include tax date and local currency
- Original invoice is required to be sent to the office address in Romania, Ukraine and Russia
- For Hungary hard copy is required to be sent to office address if Supplier is not sending electronic invoice
- **Italy** - Invoices from Italian suppliers to LEGO entity in Italy have to be issued in XML format and sent to e-Invoicing service provider (EDICOM)

#### 2.4.3 APAC:

- Original invoice is required to be sent to the office address where hardcopies are required (Refer to LEGO Entity Invoicing details).
- Specifically, for China - All invoices to be stamped by vendors’ company stamp
- For Singapore & Malaysia if the currency on the invoice is not SGD or MYR respectively, the GST amounts must be stated in SGD or MYR including below listed requirements
- All invoices in APAC requires:
- The word “Tax Invoice” to be stated on the invoice
- GST rate applicable
- Total amount payable excluding GST
- Total GST amount
- Total amount payable including GST
- Any discount offered
- If invoice contains standard rated and non-taxable components (e.g. exempt zero-

rated), the gross amounts of each type of supply must be separately stated

- **Korea** - If there is a VAT charge, the vendor must issue electronic tax invoice (전자세금계산서)

#### 2.4.4 AMERICAS:

- Invoices & credit notes generated from Mexican suppliers to a LEGO entity in Mexico must be issued in a XML format in the latest CFDI version and needs to be submitted in the LEGO Portal (Detecno).

## Appendix A: LEGO Group Invoice Requirements - China Entities for Foreign Vendors Local Requirements

Company Name	LEGO Toy Manufacturing (Jiaxing) Co., Ltd	LEGO Commerce (Shenzhen) Co., Ltd.	LEGO Toy (Shanghai) Co., Ltd
Address	No. 2283, Tongxiang Avenue, Jiaxing City, Zhejiang Province, China	Unit 1401-1403, Unit 14061410, Tower 1, Excellence Century Center, Fuhua 3 Rd. Futian District, Shenzhen	31F, Unit3001-3012/3014-3016 , 30F, No. 288, South Shanxi Road, Xuhui District, Shanghai
Unified Code / Tax Code	913304000641891482	91440300MA5F18WX0M	9131000009422168X7
Bank Name	China Construction Bank Jiaxing Branch	Bank of China, Shenzhen Huanggang Business Center Branch	HSBC (China) Co., Ltd. Shanghai Branch
Account No	33001638047059080808	754-970342-967	088-882352-011
Tel No	+86 573 8219 6000	+86 (0755) 2191 2668	+86 21 3339 4888
Email – Invoice receiving Only	<a href="mailto:sg1018invoice@LEGO.com">sg1018invoice@LEGO.com</a>	<a href="mailto:sg1097invoice@LEGO.com">sg1097invoice@LEGO.com</a>	<a href="mailto:sg1099invoice@LEGO.com">sg1099invoice@LEGO.com</a>
Email- Query Only	<a href="mailto:APSG@LEGO.com">APSG@LEGO.com</a>		
Posting Address	No. 2283, Tongxiang Avenue, Jiaxing City, Zhejiang Province, China	No. 2283, Tongxiang Avenue, Jiaxing City, Zhejiang Province, China	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai

## Appendix A: LEGO Group Invoice Requirements - China Entities for Foreign Vendors Local Requirements

Company Name	LEGO Toy (Shanghai) Co., Ltd. Hangzhou No.1 Branch	Li EGO Toy (Shanghai) Co., Ltd Beijing Dongcheng No.1 Branch	LEGO Toy (Shanghai) Co., Ltd. Shenzhen No.1 Branch	LEGO Education Technology (Shanghai) Co., Ltd
Address	Room 122, No. 239 Yan'an Road, Shangcheng District, Hangzhou	In 88 Shopping Mall, No.88 Wangfujing Street, Dongcheng District, Beijing	L1-020, L1-021, L2-027, L2-029 of COCOPARK, at No. 268 Fuhua 3rd Road, Futian District, Shenzhen	Unit3013, 30F, No. 288, South Shanxi Road, Xuhui District, Shanghai
Unified Code / Tax Code	91330102MA2H12JLXC	91110101MA01EBGL8U	91440300MA5G5LLT60	91310000MA1FL71TXK
Bank Name	HSBC (China) Co., Ltd. Hangzhou Branch	HSBC (China) Co., Ltd. Shanghai Branch	HSBC (China) Co., Ltd. Shenzhen Branch	HSBC (China) Co., Ltd. Shanghai Branch
Account No	635-094337-001	088-882352-011	622-537256-001	715-105573-001
Tel No	+86 21 3339 4888	+86 21 3339 4888	+86 21 3339 4888	+86 21 3339 4888
Email-Invoice Receiving Only	<a href="mailto:sg1902invoice@LEGO.com">sg1902invoice@LEGO.com</a>	<a href="mailto:sg1901invoice@LEGO.com">sg1901invoice@LEGO.com</a>	<a href="mailto:sg1903invoice@LEGO.com">sg1903invoice@LEGO.com</a>	<a href="mailto:sg1096invoice@LEGO.com">sg1096invoice@LEGO.com</a>
Email-Query Only	<a href="mailto:APSG@LEGO.com">APSG@LEGO.com</a>			
Posting Address	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai

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## Appendix A: LEGO Group Invoice Requirements - China Entities for Foreign Vendors

### Local Requirements

Company Name	LEGO Toy (Shanghai) Co., Ltd. Guangzhou No.1 Branch	LEGO Toy (Shanghai) Co., Ltd Chengdu No.1 Branch	LEGO Toy (Shanghai) Co., Ltd. Chongqing No.1 Branch	LEGO Commerce (Shanghai) Co.,Ltd
Address	1F-A016-18,2F-2A006, No.288 Tianhe Road, Tianhe District, Guangzhou	Unit 1309 & Unit 2302, Building 28, No. 8 Middle Shamao Street, Jinjiang District, Chengdu	L1-108, L2-113, No.8, Jiesheng Road, Yuzhong District, Chongqing	Room 2710, Floor 27, No. 288 South Shaanxi Road, Xuhui District, Shanghai
Unified Code / Tax Code	91440101MA9XRGGG7E	91510104MA662DTD0E	91500103MAACC51J7L	911101055976932322
Bank Name	HSBC (China) Co., Ltd. Guangzhou Branch	HSBC (China) Co., Ltd. Chengdu Branch	HSBC (China) Co., Ltd. Chongqing Branch	HSBC (China) Co., Ltd. Shanghai Branch
Account No	629-103698-001	632-001574-001	631-001898-001	715-009320-011
Tel No	+86 21 3339 4888	+86 21 3339 4888	+86 21 3339 4888	+86 21 3339 4888
Email-Invoice Receiving Only	<a href="mailto:sg1904invoice@LEGO.com">sg1904invoice@LEGO.com</a>	<a href="mailto:sg1905invoice@LEGO.com">sg1905invoice@LEGO.com</a>	<a href="mailto:sg1906invoice@LEGO.com">sg1906invoice@LEGO.com</a>	<a href="mailto:sg1098invoice@LEGO.com">sg1098invoice@LEGO.com</a>
Email-Query Only	<a href="mailto:APSG@LEGO.COM">APSG@LEGO.COM</a>			
Posting Address	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai	30F, 31F, No. 288, South Shanxi Road, Xuhui District, Shanghai

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