



Business Rules

LEGO Group Electronic Invoice Requirements

1. Governing Business Rule Document

[LEGO Group Invoice Requirements](#)

2. LEGO Group Electronic Invoice Requirements

The Electronic invoicing requirements of the LEGO Group are subject to both statutory and mandatory internal regulations. For invoicing in countries where local legislation applies on invoice data exchange, **local law must be followed** and such transactions are not subject of *General E-invoicing requirements* article below. For the purposes of this document, further mentioned term “invoices” consist of both Invoices and Credit Notes.

3. General E-invoicing requirements

The electronic invoice setup is facilitated by e.invoice.onboarding@LEGO.com, after the selection of the message format, supplier is expected to **send a request** to the above email to start the onboarding process.

As a general requirement, E-invoice is expected to contain:

- Purchase Order number
- Purchase Order line numbers
- VAT amount in local currency (if applies)
- Tax reporting date (if applies)
- Tax exchange rate (if applies)
- FSC certification – CoC, category, FSC applicability statement/note (if applies)

3.1 Message format

Unless local legislation applies, Invoices/Credit Notes should be issued as EDI/XML E-Invoices in one of the following formats

- PEPPOL BIS 3.0 billing UBL Invoice / Credit Note
- cXML V1.2
- X12 810/812
- Edifact D96A INVOIC
- OIOUBL 2.1

Embedded original invoice PDF into XML (where possible) is appreciated, but not strictly required.

3.2 Delivery of documents

- PEPPOL Network
 - o Suitable for PEPPOL BIS 3.0
 - o See [LEGO Group Invoicing Addresses](#) for list of GLNs

- NemHandel Network
 - o Suitable for OIOUBL 2.1
 - o See [LEGO Group Invoicing Addresses](#) for list of GLNs
- External EDI provider: [TrueCommerce OneTime Portal](#)
 - o sFTP, AS2, X400, VAN networks
 - o Suitable for below listed:
 - PEPPOL BIS 3.0 XML file
 - cXML V1.2 XML file
 - X12 810/812 EDI file
 - Edifact D96A INVOIC EDI file
 - o E-invoice Onboarding team assist supplier with the onboarding via OneTime Portal

3.3 Other E-invoice formats

Other message formats can be also negotiated (ISDOC, ZUGFeRD, OSA NAV...), however these must be negotiated, carefully tested and agreed with E-Invoicing team (e.invoice.onboarding@LEGO.com).

Delivery of these XML formats is through email.

4. Exceptions and regulations for local invoicing

4.1 Belgium - LEGO Belgium N.V. (1036)

Invoices issued from Belgium based companies to LEGO Belgium N.V. (BE0403020350) must be issued using PEPPOL Network.

EndpointID: 0208:0403020350, 0088:5790001087296

Other LEGO entities are also available via PEPPOL Network, see [LEGO Group Invoicing Addresses](#) for list of GLNs

4.2 Italy - LEGO S.p.A. (1037)

Invoices issued from Italian based companies to LEGO S.p.A. (IT12881230150) must be issued using Italian national portal Sistema di Interscambio (SDI):

Codice Destinatario code: PR4AG6C

IVA Codice/CodiceFiscale: 12881230150

4.3 Poland - LEGO Polska Sp. Z. O. O. (1059)

Invoices issued from Polish based companies to LEGO Polska Sp. Z. O. O. (PL5261011494) must be issued using Polish national portal Krajowy System e-Faktur (KSeF).

4.4 Romania - LEGO Romania S.R.L. (1008)

Invoices issued from Romanian based companies to LEGO Romania S.R.L. (RO28902755) must be issued using Romanian national portal Agenția Națională de Administrare Fiscală (ANAF)

4.5 Mexico - LEGO Operac. MX, SA de CV (1002), LEGO Real Estate, SA de CV (1004), LEGO Mexico S.A. de C.V (1056)

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

4.6 Vietnam - LEGO Vietnam (1095)

E-invoice must be sent in a set of 2 documents (*.xml and *.pdf) with the matching file name, in one email to sg1095invoice@LEGO.com. PO number (if any) should be indicated in the XML file. Zipped files and hardcopy invoices will be seen as invalid invoices and will be rejected.

4.7 France – LEGO Brand Retail SAS and LEGO S.A.S

Soon to come

4.8 Germany – LEGO GmbH

Soon to come

4.9 UAE – LEGO Middle East FZ-LLC

Soon to come

4.10 Any other future government E-invoicing mandates

Any other government mandates must be followed based on local legislation. In the countries where electronic tax reporting is implemented, requirements must be met alongside with the E-invoicing towards LEGO Group.