



Business Rules

LEGO Group Invoice Requirements

Requisitos de facturación del Grupo LEGO

1. Governing Business Rule Document

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

2. Requisitos de facturación del Grupo LEGO

Los requisitos de facturación del Grupo LEGO están sujetos a los reglamentos internos obligatorios y legales. Para todos los países que son compatibles con un sistema de Orden de Compra, se requiere que todos los proveedores del Grupo LEGO se aseguren de tener una orden de compra ("PO") emitida por el el Grupo LEGO antes de iniciar una entrega. En caso de que dicha orden de compra no se haya emitido para casos excepcionales o si el país no cuenta con el sistema de orden de compra, el proveedor se asegurará de que el id del usuario solicitante (por ejemplo, DkSaJaSi), el nombre completo y el número del centro de costos se indiquen en la factura.

Para garantizar un manejo eficiente, todas las facturas y notas de crédito deberán contener lo siguiente:

2.1 Información obligatoria sobre todos los documentos

- Dirección correcta del Grupo LEGO (adjunta)
- Fecha de la factura
- Número de factura
- Número orden de compra y número de línea de orden de compra.
- En caso de no haber orden de compra, el id del usuario del solicitante del estado (por ejemplo, DkSaJaSi), el nombre completo y el número del centro de costos

- Nombre y dirección del proveedor
- UUID
- Importe del impuesto
- Información del banco del proveedor
- Descripción clara de los bienes o servicios (incluida la naturaleza, el volumen y el precio unitario, el código / especificación de los productos y otra información relevante)
- Información sobre si la factura es un pago a plazos / anticipo o una nota de crédito
- Toda la factura emitida debe enviarse dentro de los 7 días a partir de la fecha de emisión

2.2 Requerimientos adicionales

- Si la dirección de entrega difiere de la dirección de facturación, indique la dirección de entrega en la factura
- Una Nota de crédito debe incluir una referencia a la factura original.
- La factura siempre debe indicar la moneda de facturación.

El Grupo LEGO se reserva el derecho de rechazar cualquier factura que no cumpla con la información anterior, y las tasas de interés de penalización no se pueden aplicar si no se cumplen los requisitos anteriores.

2.3 Requerimientos Locales:

- Las facturas y notas de crédito generadas por proveedores mexicanos a una entidad LEGO en México deben emitirse en formato XML en la última versión de CFDI y deben presentarse en el LEGO Portal (Detecno). Favor de encontrar adjunto guías adicionales para el acceso y uso de este portal.

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LEGO Group Invoice Requirements

3.1 LEGO Group Invoice Requirements

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.

3.2 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

3.3 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

3.4 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.

3.5 Local Requirements

3.5.1 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)

3.5.2 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)

3.5.3 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)