



Business Rules

LEGO Group Invoice Requirements

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.

1.1 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

1.2 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

1.3 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.

1.4 Local Requirements

1.4.1 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)

1.4.2 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)
- **Vietnam** - If the supplier (contractor) is based outside Vietnam, LEGO Manufacturing Vietnam will withhold the relevant rate of foreign contractor tax (FCT) where applicable and pay these to tax authorities.
- Note: LEGO Manufacturing Vietnam Company Limited is granted with export processing enterprise (EPE) status stated in the investment registration certificate no. 1060118556.
- Company name, company address and tax code of LEGO Manufacturing Vietnam Company Limited need to be align with latest Enterprise Registration Certificate.
- Invoices from Vietnamese suppliers must follow the e-invoice requirements defined by the laws. E-invoice must be sent in a set of 2 documents, **1 XML and 1 PDF** with the same naming, in **one email**. XML files must always be named with XML as extension. 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.

1.4.3 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)