



## HELLA Group invoice requirements

### 1. Invoicing and Payment

#### 1.1 Preface

Seller must submit an invoice. The original invoice must be sent to the department for incoming invoices of Buyer or (if designated in the order) to the billing address of Buyer.

Upon request from Buyer, the invoices shall be submitted electronically (e-invoicing).

#### 1.2 Form and Content of the Invoices

The invoices shall correspond to the respective country's national legislation, particularly in terms of tax-based requirements. The invoice shall contain the following information at minimum:

- Sequential and unique invoice number
- Invoice date
- Specification of the contracting partners:
  - Complete company name and complete address of the registered corporate office for Seller
  - The value-added tax ID number of Seller (if Seller has its company head office in the European Union or makes deliveries from there for tax purposes), or—if permitted—the national tax ID number and/or - if applicable - other tax identification numbers.
  - Where applicable complete name, complete address and the applicable tax identification number of the seller's fiscal representative
  - Complete company name and complete address of the registered corporate office for Buyer
  - The value-added tax ID number or other applicable tax identification numbers for Buyer as specified in the order
- Applicable value-added tax or any other applicable indirect tax rate
- Amounts broken down by value-added tax or any other applicable indirect tax rates
  - The tax amount per tax rate
  - Overall net invoice amount without value-added tax or applicable indirect tax
  - Total payment amount (i.e. gross amount)
- Invoice currency and if additionally required net amount, value-added tax or all other indirect tax amounts as well as gross amount in local currency and applicable exchange rates.
- Each reduction in price stipulated in advance, as long as it has not already been taken into account in the price; a lower amount of value-added tax must be declared. If the amount of price reduction is unclear, a reference to price reduction agreement is required.
- Note on tax exemptions with reference to the applicable Article in the VAT law or transfer of tax liability to the customer (Reverse charge);
- Description of goods or services (amount, unit of measure, type)
- If required: Price per unit of measure without tax
- Place of delivery or location of the object sold if there is no delivery (especially for tooling the supplier must indicate the exact address of the tooling location)
- Date of supply of delivery or service
- For down payments/advance payments: Time of receipt of payment
- Please find below additional commercial requirements the invoice needs to comply with:
- Incoterm



- Item number of Buyer, including:
  - Customs Tariff Numbers/Commodity Code
  - Country of Origin
  - If applicable: indicator regarding preferential origin
  
- Purchase order number of Buyer
- Delivery note number of Seller
- If returning a previous delivery of Buyer: Delivery note number of Seller for the previous delivery
- If required by the Buyer, the Seller shall provide a translation of the invoice for audit purposes