

**North America Accounts Payable  
Supplier Invoice Standards Policy**

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**GENERAL INFORMATION**

- Document name “INVOICE” or “CREDIT MEMO” must be marked as “Original” or “Copy”
- Sequential numbering (same for all pages if invoice has more than one page)
- Page number for invoices with more than one page
- Explanations of abbreviations (if used)
- *Foreign Suppliers doing business in the USA, please refer to last section of the policy document.*

**SUPPLIER INFORMATION**

- Vendor Name must match name of the supplier’s Purchase Order (PO) or Scheduling Agreement (SA)
- Vendor Address (if invoices is being issued by a branch use Branch Address)
- Vendor Email Address
- Taxpayer Identification Number (if applicable)
- Bank Information (for payment)

**COLGATE/ HILL’s/ COP/ Tom’s INFORMATION**

- Legal Entity Name
- Legal Entity Address
- Delivery Address

**INVOICE CONTENT INFORMATION**

- Invoice Number
- Invoice Date
- PO or SA Number if applicable (2 digit prefix 44, 45 or 75 plus 8 numeric digits) (One PO Reference on an invoice)
- Line item number(s) of the PO or SA
- Description and Product Code of the goods or services (must match the PO and SA at the line item level)
- Quantity of the goods supplied or the extent and nature of the services rendered (must match PO or SA at the line item level)
- Invoicing currency (must match the PO and SA)
- Inbound freight charges must be clearly detailed as a line item on the invoice
- Net, Tax and Total Invoice Charge
- Percentage Tax rate (if applicable )
- Relevant delivery note number and date of delivery
- Requester name and eMail Address must be referenced on all invoices

**CREDIT NOTES**

- Credit Notes must to be invoiced separately and clearly marked as “Credit Note” and reference the original PO or SA and invoice number.
- Subsequent debits billed separately should quote the invoice number the credits refer to.

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**FOREIGN SUPPLIERS PROVIDING GOODS/SERVICES IN THE USA**

- In accordance with U.S. Tax rules and regulations, vendors who are foreign entities will need to complete the appropriate IRS Form W-8 (W-8: BEN, ECI, EXP, IMY). If the vendor is a foreign individual, Form 8233 must be completed. These forms are required in order for Colgate/Hill's to make payment for goods or services rendered.
- Invoices for services performed in the USA (including rents and royalties):
  - If the United States does not have a Tax Treaty with the foreign vendor's country of residence that exempts or reduces the rate of U. S. federal income tax withholding on such payments, or if Form W-8 or 8233 does not contain a U.S. taxpayer ID and has therefore not been correctly completed before payment is processed, 30 percent of the total payment to the foreign vendor will be automatically withheld by Colgate/Hill's and remitted to the IRS on the vendor's behalf.
- Invoices must note the type of services rendered and where services were performed.
- Invoices for services performed in the USA (including rents and royalties) must be on separate invoice from goods or services performed outside of the USA.
- If the contract is for purchase of tangible personal property, and if embedded services are included in the purchase of the property, the embedded service must be reported separately from the invoice containing tangible property. An embedded service might include the purchase of equipment for use in the USA where the vendor sends engineers to assist with the installation process in the USA.
- NOTE: Non-compliance with the above will subject the entire invoice to withholding taxes.