

Understanding PwC's vendor registration & accounts payable process

Turning relationships into partnerships

For external use
November 2019



Introduction

As part of PwC Middle East's supply chain strategy and in order to support our vendors, we have created this document with an aim to guide vendors on our overall procurement policy and accounts payable process. We hope you find the information useful but if you do have any comments, please do not hesitate to contact us at any time.

Vision

To be seen as strategic procurement specialists who deliver best in class, total cost solutions and risk management practices whilst providing outstanding customer service and process efficiencies in an ethical and responsible manner.



Mission

To be recognised for our innovative approach to sourcing, development of strategic alliances, risk management techniques and as a market leader in procurement excellence.



Guiding Principles

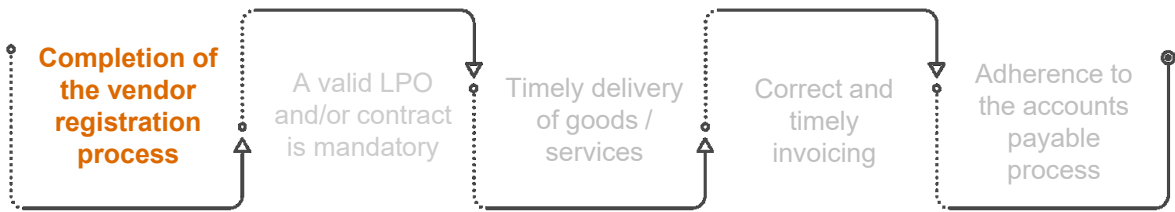
As global as possible, as local as necessary.



PwC's Vendor management process

In order to comply with the PwC Middle East vendor management registration and accounts payable process, the following five steps need to be completed by all vendors. Following these steps will help you understand our expectations and ensure payment is made in a timely manner.





Vendor registration & amendments/updates

How do I register my company as a PwC approved vendor?

In accordance with PwC's commitment to operating within a framework which promotes ethical decision making, professional standards, compliance with local laws and legislation, and adherence to the firm's internal policies, we require all of our direct supply chain to register as preferred vendors.

In order to ensure that you / your company is registered, the following steps must be completed:

1. Complete the [Vendor Enquiry eForm](#)
2. If you qualify for registration, Procurement Operations will share with you / your company the online 'Vendor Registration eForm' which must be submitted within five working days of receipt.
3. Provide the required supporting documents (see below) including bank verification - all highlighted within the Vendor Registration eForm.

Once the Vendor Registration eForm has been submitted, the vendor will only be contacted by **Procurement Operations if any fraudulent or suspicious activity** during the registration process is identified, in order to confirm / verify the bank details provided. Screening requirements will be determined based upon the goods / services you offer to PwC and the level of confidential information passed between the two parties. In some cases an additional review may be required relating to IT security, PwC's code of conduct and / or additional due diligence.

The Procurement Operations team will be in contact regarding any additional screening requirements which may be required and / or the completion of your registration. Your registration should be finalised within approximately 5 working days from the date of eForm submission, providing all relevant details and supporting documentation have been provided.

For more information on the vendor registration process, please contact the Procurement Operations team via: mer_procurement_operations@pwc.com.

What happens if my company details change?

We understand that your details may change including your nominated Bank account(s). To ensure that PwC Middle East holds accurate information, please complete our online '[Amendment eForm](#)'. This should be completed and submitted to us ASAP. All required documents to support your amendment should be submitted along with the form. In the event the request is to change your bank details Procurement Operations will contact you via a phone call in order to validate your identity and bank information.

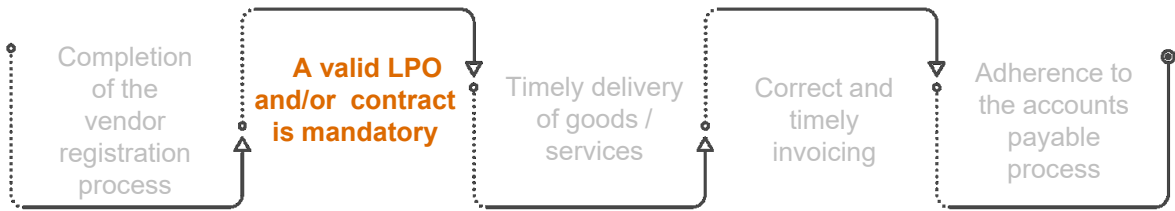
Once your request has been received, PwC will complete a full review of your amended company profile. As detailed above, if additional screening checks are required, PwC's Procurement Operations will be in contact with you within two working days of your submission.

Where you are notifying PwC of a change to your bank account details and your original details were recorded in your contract, a contract variation order will be required. If for any reason this cannot be completed, options b to e above can also be provided. The beneficiary account must be the same as the contracting entity stated in the agreement with PwC.

Supporting documents (submitted within the eform)

1. **Bank verification as per below requirements**
 - a. Bank details recorded in PwC contract
 - b. Bank letter or Company letter stamped by their Bank
 - c. Bank letter and bank statement of account
 - d. Company letter with POA
 - e. Notary Public Letter confirming Bank details
 - f. Bank Account Verification Letter*(PwC issued) – if documents above cannot be provided
2. **Company / Individual Verification:**
 - a. Trade License / Registration License OR
 - b. Certificate of Incorporation OR
 - c. Ministry Of Finance Certification OR
 - d. Commercial Register OR
 - e. Passport and Visa if applicable (for individuals)
3. **Tax / VAT Certification (if applicable)**
4. **Insurance certificates (if applicable)**

* For instances where the vendor did not provide any of the alternative bank verification documents, please follow this option as an exception process.



Making sure, you have a valid LPO and / or agreement

A Local Purchase Order (LPO) and / or contract agreement is a mandatory requirement of PwC and a legally binding document between PwC and a vendor. It details the items (goods/services) that PwC agrees to purchase at the agreed price point under agreed payment terms.

No goods or services should be provided without receipt of an authorised LPO or contract agreement. Failure to obtain a LPO or agreement prior to delivery of the goods or services may result in delayed or disputed payment(s).

What process should I follow?

- We always recommend that where possible you should hold an official PwC agreement. Please speak to your PwC contact regarding this requirement
- LPO required (in absence of a contract agreement) - ensure an approved LPO is obtained from PwC prior to the provision of goods or services.
 - Check the accuracy of the LPO prior to commencement – e.g. legal entity name, quantities, price, payment terms, delivery dates, VAT registration number etc.
 - If the LPO is incorrect, request an amendment as soon as possible. Do not wait until after you have provided the goods or services.
 - Make sure that any verbal changes discussed with the requestor are promptly reflected and updated in a revised LPO.
 - Make sure that the requested goods and services are delivered on time and confirmed by PwC.

Receipt of an LPO or agreement prior to delivery of the goods and / or services is mandatory for the following reasons:

1. Increase your company's profile as a professional vendor within PwC.
2. Build long-term relationships – You may think that an order from PwC, even if only verbal, is a win for your company but by not following the process you could be missing out on building a long-term and sustainable relationship.
3. Make timely payment - PwC cannot make payment without an authorised LPO or agreement. Any missing paperwork will need to be raised and submitted to the Accounts Payable team prior to the release of payment.
4. Reduce the cases of miscommunication and / or a lack of understanding on what goods or services are being provided and increase the overall level of customer satisfaction by PwC.
5. PwC reserves the right to refuse delivery and subsequent payment of invoices not covered by a valid LPO or agreement – Protect yourself by making sure the correct paperwork is in place.



Timely delivery of goods / services

What could go wrong if I do not provide an accurate delivery or goods receipt note?

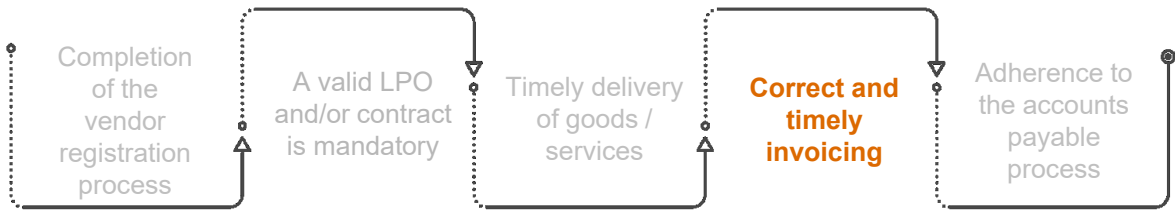
- Goods - Confirmation of delivery should be provided for the requested goods in the form of a delivery note/email.
- Services - the PwC requestor will be required to provide internal approval to Accounts Payable to release payment so please ensure email confirmation is received from the PwC requestor and that the project or works are completed.

Incorrect paperwork can result in invoice queries and delayed payment, and in the worst cases lead to payments being rejected.

How do I prevent this from happening?

- Obtain confirmation of delivery from the requester as soon as the goods or services are delivered.





Correct and timely invoicing

How do I raise a valid invoice to PwC?

You are required to send PwC accurate and valid invoices as per the agreed invoicing requirements (see Appendix 1). Please follow these requirements carefully to ensure timely payment.

All original invoices received by Accounts Payable, either directly from the vendor or from the business, will have a receipt date stamped on the invoice. This is referred to as the official received date.

All invoices will be recorded in our accounts system within five working days from receipt, provided the vendor has been registered as per section 1 above. If you are not a registered vendor, you will need to go through the vendor registration process before your invoice can be processed.

It is the vendor's responsibility to ensure that invoices fulfil all legal and statutory requirements of the vendor's country of origin and the requestor's country of receipt. Non-compliant invoices will be returned unpaid.

PwC's operating language is English and Arabic. Invoices in other languages will require translation which can take time and can also delay payments. Where applicable (see Appendix 1) we encourage our supply chain to use electronic invoicing to reduce the probability of errors and increase the ease of tracking documents.

What leads to invoice discrepancy?

In cases where an invoice is received by Accounts Payable and cannot be processed due to a discrepancy, Accounts Payable will contact the vendor in writing within 5 working days detailing the amendments required. The vendor should take corrective action in order to resolve the issues raised within 5 working days.

Key reasons why an invoice may be disputed include:

- No approved LPO and/or contract
- LPO and invoice mismatch
- Incorrect invoice amount
- Incorrect invoice details (PwC legal entity or the vendor)
- Non-compliant with local Tax requirements

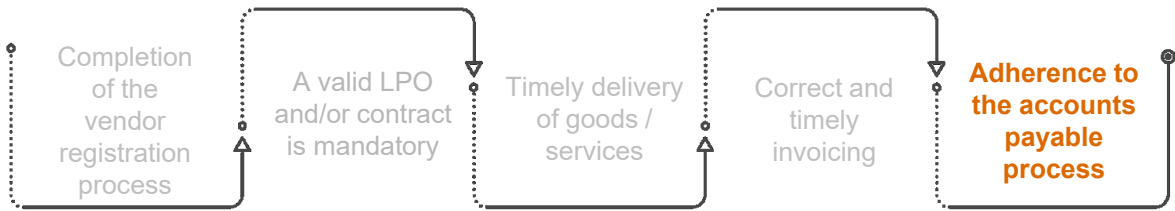
In case of an invoice error, Accounts Payable will contact you directly to request an amendment.

Invoice Payment:

Invoices will be paid based on the terms and conditions detailed within the agreement or on the LPO. Please ensure that you have read and understood the payment conditions prior to submission of your invoice.

Payments to vendors will only be processed twice a month - mid month and end of month (e.g. 15th/28th but are subject to change)

Please ensure that all invoices are accurate as per the invoicing requirements (see Appendix 1) prior to being issued – mistakes will cause delays.



Adherence to the Accounts Payable process

What are the different forms of payment available to my company?

It is PwC's policy to use the following payment methods:

1. **Electronic Fund Transfer** – PwC's preferred method of payment
2. **Corporate Purchasing Cards** (Large agreements placed by the Procurement Department only)
3. **Cheque** – only where a bank remittance is not available

Who can the payment be made to?

Payments can only be made to the contracted entity and invoices must align accordingly. PwC's Finance team shall make payment for the requested goods and / or services, only when the following conditions have been met:

- The goods or services have been procured in accordance with PwC's procurement policy
- The order is supported by an authorised LPO and if applicable a contract agreement
- Goods and/or services must have been received and the invoice is supported by timely delivery of the goods or services confirmed by PwC.
- Invoices must be correct, complete and submitted with the correct supporting documentation

Payment terms and method should be detailed on the authorised contract or LPO.

Thank you for taking the time to read this document and if you require any additional information, please do not hesitate to contact the Procurement Operations team:
mer_procurement_operations@pwc.com

Where do I send my invoice to?

It is important that invoices go directly to the Accounts Payable team if electronic copies are accepted. However certain countries do require hard copies to be received at their local office. Please review the appendix to ascertain whether an electronic or hard copy is required. We encourage our supply chain to use electronic invoicing to reduce the probability of errors and increase the ease of tracking documents.

Invoices should be clearly addressed to Accounts Payable copying the original PwC requester. Failure to do so may result in additional queries, non-receipt of the invoice by the correct team which can result in late payment.

What is "Stop or hold payment"

It is PwC's policy to stop or hold payments to Vendors for one or more of the following reasons:

- Non-compliant invoicing (not consistent with invoicing requirements, see Appendix 1)
- Trade license out of date / expired
- of PwC's strict Risk & Quality procedures
- For legal reasons
- Vendor information amendment / update

If your invoice is placed on stop or on hold you will be officially notified in writing by PwC within 5 working days, detailing the reason(s) and details on how the problem can be resolved. Please note that PwC will only 'Stop Payment' when we have no other choice and will do everything in our power to resolve the matter(s) ASAP.

Appendix 1: Invoicing requirements – Middle East (by country)

United Arab Emirates:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- The amount of VAT payable, shown in local currency along with rate of exchange and source of exchange

Standard requirements

- PwC requestor name and contact
- The date of supply (only if different from the invoice date)
- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The correct PwC legal entity name and address
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Gross amount payable in local currency along with rate of exchange and source of exchange
- Scanned or electronic invoices can be accepted
- Invoices should be signed and stamped by the Vendor
- Invoice to be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- Local Vendors must bill in AED currency
- If there is a requirement for USD, local Vendors must reference the Central Bank conversion rate on the invoice – 3.6725

Kingdom of Saudi Arabia:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- The amount of VAT payable, shown in local currency along with rate of exchange and source of exchange
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed

Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- Invoice must be issued in Arabic
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Gross amount payable in local currency along with rate of exchange and source of exchange
- Scanned or electronic invoices can be accepted for foreign Vendors, but must be properly stamped in order to be considered as original
- A hard copy of the invoice is required for local Vendors, a scanned copy of the original invoice will be sent by PwC internally to SSC.
- Invoices should be signed and stamped by the Vendor
- Invoice to be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- All billings issued in KSA must be in SAR currency

Appendix 1: Invoicing requirements – Middle East (by country)

Bahrain:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- The amount of VAT payable, shown in local currency along with rate of exchange and source of exchange
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed

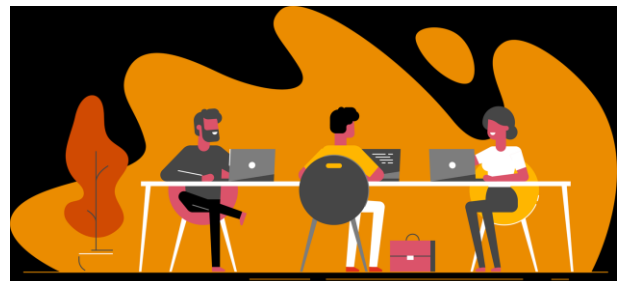
Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Gross amount payable in local currency along with rate of exchange and source of exchange
- Scanned or electronic invoices can be accepted
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- All billings must be in BHD currency using the conversion rate issued by the Central Bank

Kuwait:

Standard requirements

- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the relevant PwC legal entity
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Scanned or electronic invoices can be accepted
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- Billing in local currency isn't mandatory. Any currency can be used.



Appendix 1: Invoicing requirements – Middle East (by country)

Oman :

Standard requirements

- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the relevant PwC legal entity
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Scanned or electronic invoices can be accepted
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- Billing in local currency isn't mandatory. Any currency can be used.

Qatar:

Standard requirements

- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the relevant PwC legal entity
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- A hard copy of the invoice is required for local Vendors, a scanned copy of the original invoice will be sent by PwC internally to SSC.
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- Billing in local currency isn't mandatory. Any currency can be used.



Appendix 1: Invoicing requirements – Middle East (by country)

Jordan:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- The amount of VAT payable, shown in local currency along with rate of exchange and source of exchange
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed

Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Gross amount payable in local currency along with rate of exchange and source of exchange
- A hard copy of the invoice is required for local Vendors, a scanned copy of the original invoice will be sent by PwC internally to SSC.
- Invoices should be signed & stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- Billing in local currency isn't mandatory. Any currency can be used.

Iraq:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- The amount of VAT payable, shown in local currency along with rate of exchange and source of exchange
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed

Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- A hard copy of the invoice is required for local Vendors, a scanned copy of the original invoice will be sent by PwC internally to SSC.
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- Billing in local currency isn't mandatory. Any currency can be used.

Appendix 1: Invoicing requirements – Middle East (by country)

Libya:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed

Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Gross amount payable in local currency along with rate of exchange and source of exchange
- A hard copy of the invoice is required for local Vendors, a scanned copy of the original invoice will be sent by PwC internally to SSC.
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)

Palestine:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- The amount of VAT payable, shown in local currency along with rate of exchange and source of exchange
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed

Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Gross amount payable in local currency along with rate of exchange and source of exchange
- A hard copy of the invoice is required, the SSC is not handling any process for this office.
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note supplied with invoice (where applicable)
- Billing in local currency isn't mandatory. Any currency can be used.

Appendix 1: Invoicing requirements – Middle East (by country)

Egypt:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed
- A hard copy of the invoice is required for local Vendors to be able to deduct VAT, a scanned copy of the original invoice will be sent by PwC internally to SSC.

Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note /Service Receipt number on the invoice
- Billing in local currency isn't mandatory. Any currency can be used.

Lebanon:

VAT invoice requirements are only for locally operating and licensed vendors

VAT requirements

- The words 'Tax Invoice' must appear on all invoices
- The date of issue of the tax invoice
- A sequential unique tax invoice number
- The Tax Identification Number of the Vendor and the relevant PwC legal entity
- In cases where the recipient (i.e. PwC) is required to self-account for the VAT on the supply of goods or services, the recipient's Tax Identification Number and a statement that the recipient must account for the VAT must be included
- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit prices
- The rate of VAT applied
- The amount of VAT payable, shown in local currency along with rate of exchange and source of exchange
- In cases where VAT is not charged at the basic rate, a description explaining the VAT treatment applied to the supply of the goods or services should be detailed
- A hard copy of the invoice is required to be sent to SSC, to be able to deduct VAT
- Invoices could be issued in any Currency but need to show the LBP (local currency) amount of the VAT on the invoice.

Standard requirements

- The name, address and mailing address of the vendor and the correct PwC legal entity name as detailed within the contract
- The date of supply (only if different from the invoice date)
- The correct PwC legal entity name and address
- PwC requestor name and contact
- The quantity and nature of the goods supplied or the scope and nature of the services rendered
- Breakdown of the price and a total value
- Gross amount payable in local currency along with rate of exchange and source of exchange
- Invoices should be signed and stamped by the Vendor
- Invoice must be supported by an authorised LPO from PwC including the LPO reference number.
- Delivery Note /Service Receipt number on the invoice

