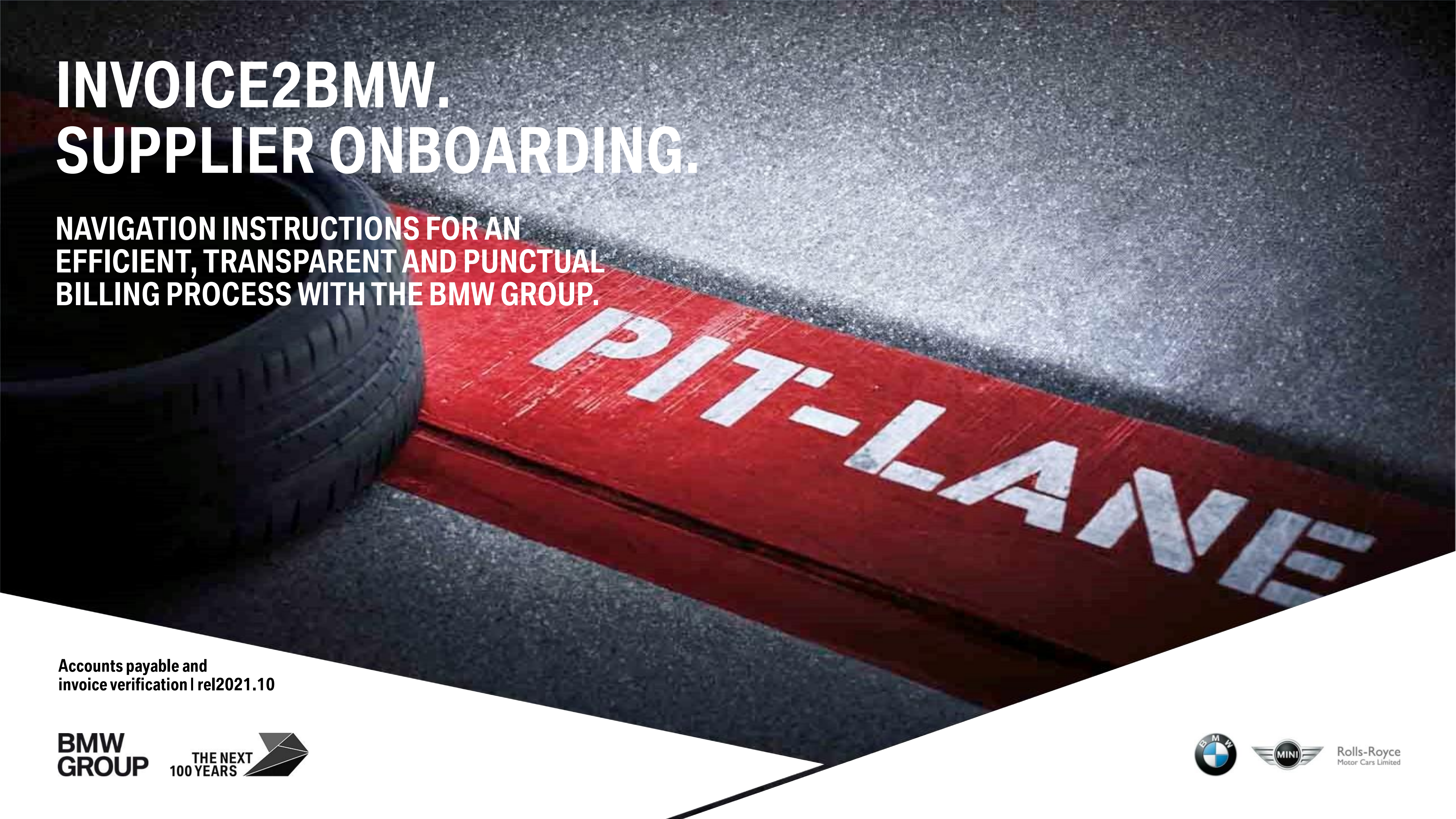
INVOICE2BMW. SUPPLIER ONBOARDING.

NAVIGATION INSTRUCTIONS FOR AN EFFICIENT, TRANSPARENT AND PUNCTUAL BILLING PROCESS WITH THE BMW GROUP.



Accounts payable and
invoice verification | rel2021.10

BMW GROUP THE NEXT 100 YEARS

Rolls-Royce Motor Cars Limited

PURPOSE AND HANDLING OF THIS GUIDELINE.

This guideline provides an overview of the most important topics relating to the billing process with individual companies of the BMW Group. Its purpose is to outline key requirements and background facts even before the start of billing and so enable a **billing process** that is efficient and automated **for both parties**.

This guideline is also intended to be used by you for training your personnel and for maintaining the necessary process know-how in the event of staff changes.

Please note that this guideline does not take the place of further process descriptions or handling agreements with specific units of the BMW Group, and that all such descriptions and agreements must continue to be complied with.

This guideline is **interactively** designed and **linked** to enable you to access any information required easily and quickly. Please make use of the possibilities this offers you to ask for further information or to access it via link.

Using the **process overview** on the next page, you can branch off directly into the individual theme blocks at any time. A summary of the key points can be additionally found in the process matrix.

PROCESS OVERVIEW.

Master data
Legal form, tax information, bank account details.

Purchase order
The key elements, roles and types of orders.

Direct material
Delivering direct material and parts with goods receipt.

Indirect material
Delivering indirect material and services with service confirmation.

Settlement processes
Invoicing and/or Self-Billing (SBI) procedure.

Payment
Due dates (time periods), pricing, confirmation of balances and exemption certificates.

Document transfer
Exchange of documents relevant for billing. Channels and formats for the purpose of digital document transmission.

Process matrix

Special processes
Revaluations, claims, inspection reports, warranties, down-payments, guarantees and vendor tooling equipment, Freight self-billing procedure.

Sample documents

SUPPLIER MASTER DATA I.
LEGAL FORM, INFORMATION REQUIRED BY TAX AUTHORITIES.

If any changes are made to important particulars of your firm, we speak of master data changes. Incorrect master data will cause process disruption, which may affect the payment process (delays in payment etc.). This data has to be maintained in the B2B Portal: www.b2b.bmw.com . Please find a guide here : Master your data

Changes of the **master data relating to legal form** and tax particulars are:

- Change of corporate name/Change of legal form.
- Change of name and address.
- Tax identification number (VAT ID)
- New location/new additional supplier code.
- Merger/spin-off/sale of enterprise or parts of enterprise.
- Different invoicing party.

In the BMW Group **B2B-Portal** you can initiate master data changes directly.

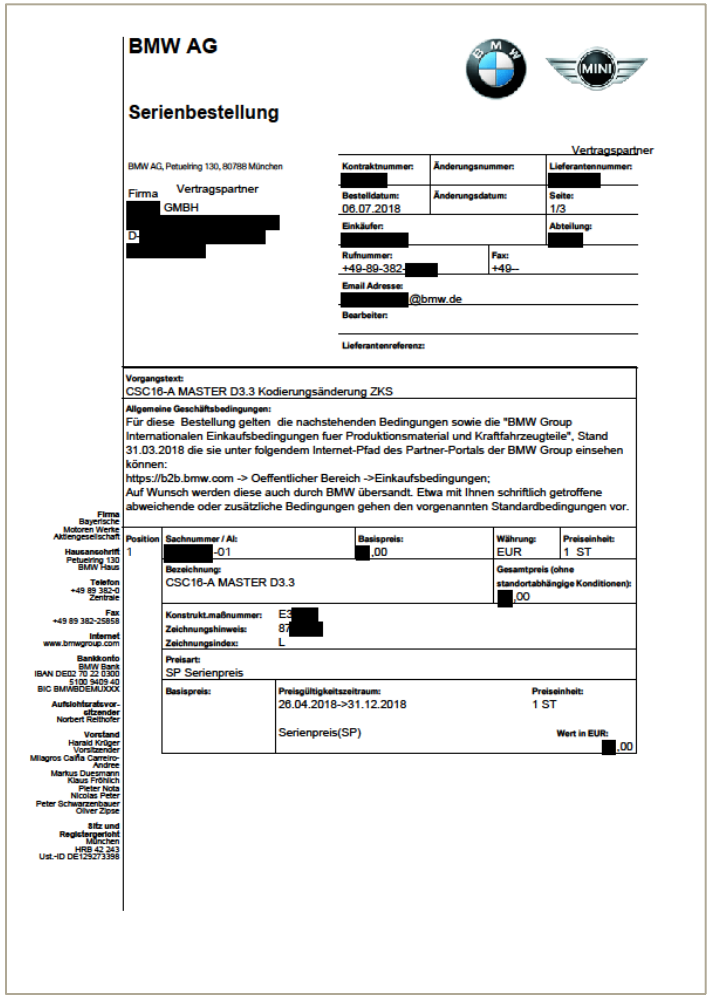
In all other cases, please contact your contact partner in Purchasing.

- Orders must be adjusted if and as necessary.
- Please state your value added tax identification number (VAT ID) or tax number in all cases.
- Please include additional documents relating to the change.

PURCHASE ORDER.
THE KEY ELEMENTS, ROLES AND TYPES OF ORDERS.

The basis for billing is in all cases the (purchase) **order**.

All order information and roles which are specified in the order are relevant for billing. Incorrect order information can lead to disruption of the entire process and prevent correct and punctual settlement. **Please check** all the particulars for correctness immediately after receipt of an **order**. If parameters are not in conformity with the agreement, please contact the **responsible purchaser** and have the order corrected. The contact data of the responsible purchaser can be found on the order.



BMW AG

Serienbestellung

BMW AG, Petuelring 130, 80788 München

Firma Vertragspartner
[redacted] GMBH
[redacted]
D-[redacted]

Vertragspartner

Kontraktnummer:	Änderungsnummer:	Lieferantennummer:
[redacted]		[redacted]
Bestelldatum: 06.07.2018	**Änderungsdatum:**	**Seite:** 1/3
Einkäufer: [redacted]		**Abteilung:** [redacted]
Rufnummer: +49-89-382-[redacted]	**Fax:** +49--	
Email Adresse: [redacted]@bmw.de		
Bearbeiter:		
Lieferantenreferenz:		

Vorgangstext:
CSC16-A MASTER D3.3 Kodierungsänderung ZKS

Allgemeine Geschäftsbedingungen:
Für diese Bestellung gelten die nachstehenden Bedingungen sowie die "BMW Group Internationalen Einkaufsbedingungen fuer Produktionsmaterial und Kraftfahrzeugteile", Stand 31.03.2018 die sie unter folgendem Internet-Pfad des Partner-Portals der BMW Group einsehen können:
https://b2b.bmw.com -> Oeffentlicher Bereich ->Einkaufsbedingungen;
Auf Wunsch werden diese auch durch BMW übersandt. Etwa mit Ihnen schriftlich getroffene abweichende oder zusätzliche Bedingungen gehen den vorgenannten Standardbedingungen vor.

Position	Sachnummer / AI:	Basispreis:	Währung:	Preiseinheit:
1	[redacted]-01	[redacted],00	EUR	1 ST
	Bezeichnung: CSC16-A MASTER D3.3		**Gesamtpreis (ohne standortabhängige Konditionen):** [redacted],00	

Konstrukt.maßnummer: E3[redacted]
Zeichnungshinweis: 87[redacted]
Zeichnungsindex: L

Preisart:
SP Serienpreis

Basispreis:	Preisgültigkeitszeitraum:	Preiseinheit:
	26.04.2018->31.12.2018	1 ST
	Serienpreis(SP)	**Wert in EUR:** [redacted],00

Firma Bayerische Motoren Werke Aktiengesellschaft
Hausanschrift Petuelring 130 BMW Haus
Telefon +49 89 382-0 Zentrale
Fax +49 89 382-25858
Internet www.bmwgroup.com
Bankkonto BMW Bank IBAN DE02 70 22 0300 5100 9409 40 BIC BMWBDEMUXXX
Aufsichtsratsvorsitzender Norbert Reithofer
Vorstand Harald Krüger Vorsitzender Milagros Caiña Carreiro-Andree Markus Duesmann Klaus Fröhlich Pieter Nota Nicolas Peter Peter Schwarzenbauer Oliver Zipse
Sitz und Registergericht München HRB 42 243 Ust.-ID DE129273398

Order content	Description
Contract partner Order supplier *	Supplier who has the duty to provide performance under civil law (order receiver) and under whose VAT ID billing takes place.
Invoicing party or settlement receiver under the SBI procedure *	Supplier who issues the invoice or to whom the credit advice is issued and to whom payment is made.
Price	Statement of price per unit of quantity.
Currency	Currency in which billing and payment is made.
Price unit	Statement of quantity, e.g. pcs., hours, kilograms etc.
Payment terms	Decisive for determining due date and timing of payment.
Goods supplier/supplier location *	Decisive for determining due date and timing of payment.
Delivery location/consignee	Final place of destination of the goods.
Incoterm *	Terms of delivery/ Governs the passage of risk and influences the pricing.
Invoice receiver	Invoice address of the BMW company.

* Elements for defining the supply relationship

DIRECT MATERIAL.
STANDARD MATERIAL AND SPARE WITH GOODS RECEIPT.

In the context of billing, a distinction is made between direct material and indirect material (including services).
In the case of **direct material**, the material booking is made by the Goods Receipt (GR) department = incoming goods booking after receipt of the goods on the basis of the delivery note.

Framework agreement Order issued to contract partner.

Delivery call-off to goods supplier.

Delivery note/ ASN is issued and correct.

Transport to the BMW delivery location / consignee.

GR at the BMW delivery location.

GR dpt. books the delivery note concerned.

Billing/ settlement can take place.

Payment is made.

No incoming goods booked.

No billing/settlement possible.

Please contact the responsible GR department

Order incorrect? Please contact purchasing.

Delivery call-off incorrect? Please contact material planning.

If the actual delivery route is deviating from the P/O information, please contact purchasing.

Quantity discrepancies? Please contact the responsible GR department. The contact details can be found on the delivery plan/call-off.

INDIRECT MATERIAL.
OVERHEADS MATERIAL / SERVICES WITH SERVICE CONFIRMATION.

In the context of billing, a distinction is made between direct material and **indirect material** (including services). In the case of deliveries of indirect material and services, an invoice cannot be posted until a service confirmation has been made.

Order to supplier.	Performance of service or delivery by supplier.	Delivery note/ service confirmation.	Service Confirm-ation by requisit-ioner, or in case of SBM, by purchasing.	Invoice review and billing/ settlement can take place.	Payment is made.
			No service confirmation.	No billing/ settlement possible.	Please contact the responsible requisitioner.

Order incorrect? Please contact purchasing.

Excepted from this are down-payments / guarantees (see special processes).

Possible reference number:
- Delivery note number
- SBM reference
- Service confirmation document
- Freight/Special freight numbers

Special tooling equipment (SBM):
Issue of invoice by supplier only after receipt of the SBM approval document from purchasing.

SETTLEMENT PROCESSES.
INVOICING AND/OR SBI PROCEDURE.

SBI procedure (ERS)

Under the SBI procedure, the **billing documents** are generated in an automated process **by the BMW** company concerned. Billing is done on the basis of the delivery note, the GR booking and the purchase order.

The focus lies in particular on all deliveries of **series products and aftersales parts**. No invoicing by the supplier.

Invoicing

The invoicing procedure requries **invoices by the supplier**.

The focus lies on all supplies and services which are not suitable for the SBI procedure, in particular overhead costs and special processes.

The goal of BMW AG and BMW (UK) Manufacturing Ltd. is to use automated billing processes (SBI procedure) for all supplies and services - where permitted under tax law - in order to ensure an efficient and punctual payment process.

The following page provides an overview of all billing-relevant business transactions and the billing process under which they fall.

ⓘ The BMW Group offers you various options for exchanging billing documents electronically. With your BMW Group Partner Portal (B2B) Login data, you can use the eDocument Portal application (“My Documents – eCap - Capture Document”) to manually submit your invoices in real time. If you do not yet have B2B access or if you need further information on the eDocument Portal, please check out here.

SETTLEMENT PROCESSES II.
INVOICING AND/OR SBI PROCEDURE.

Schematic illustration of the settlement processes:

Correctly written order, with mutually agreed supply relationship in compliance with tax law.

Stipulation of Billing process

SBI procedure

GR department books the corresponding delivery note.

The billing document is created on the basis of the GR booking and the order.

Invoicing

Supply of the goods and services as contractually agreed, acceptance, and receipt of an auditable invoice by BMW.

Payment when due as stipulated in the order.

Business transactions for SBI procedure

- Series deliveries
- Aftersales deliveries
- Special processes (SPAB, new vehicles, licences for navigation devices)
- Auxiliary materials & supplies
- Personnel leasing for plants

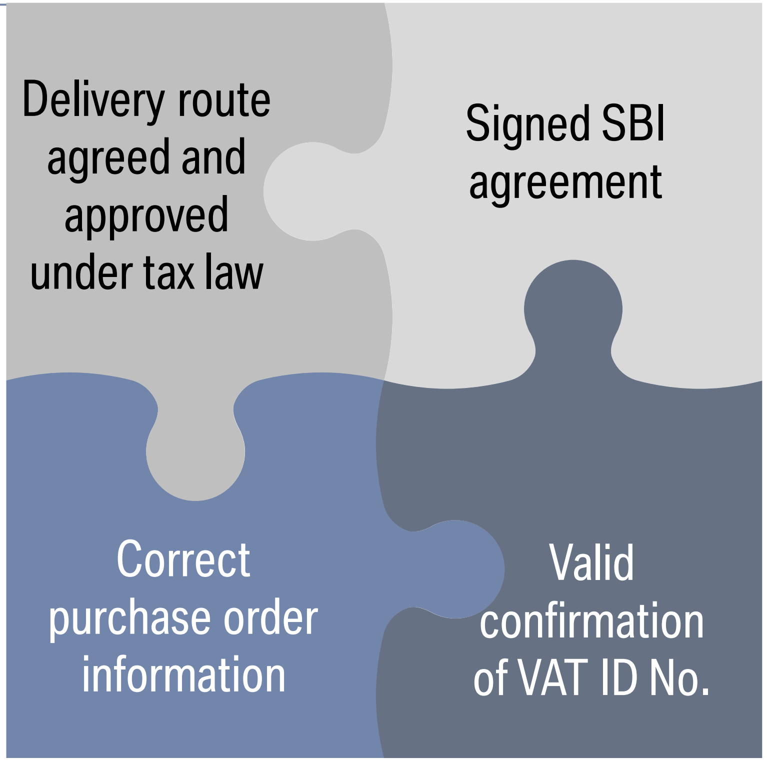
Business transactions for invoicing

- SBM purchase parts (Vendor tooling)
- Overheads and investments
- Test parts
- Personnel leasing for administration
- Catalogue items

SETTLEMENT PROCESSES III.
SBI PROCEDURE.

Preconditions for the SBI procedure are as follows:

- A delivery route agreed and approved under tax law.
- A correct purchase order information.
- A valid confirmation of the VAT ID No. by the tax authorities.
- A signed SBI agreement.



For further information, please contact us stating your supplier number and “SBI Handout” in the subject at selfbilling.ap@bmw.de.

Please note that with use of the SBI procedure for the supply of series and aftersales parts no invoices are to be send.

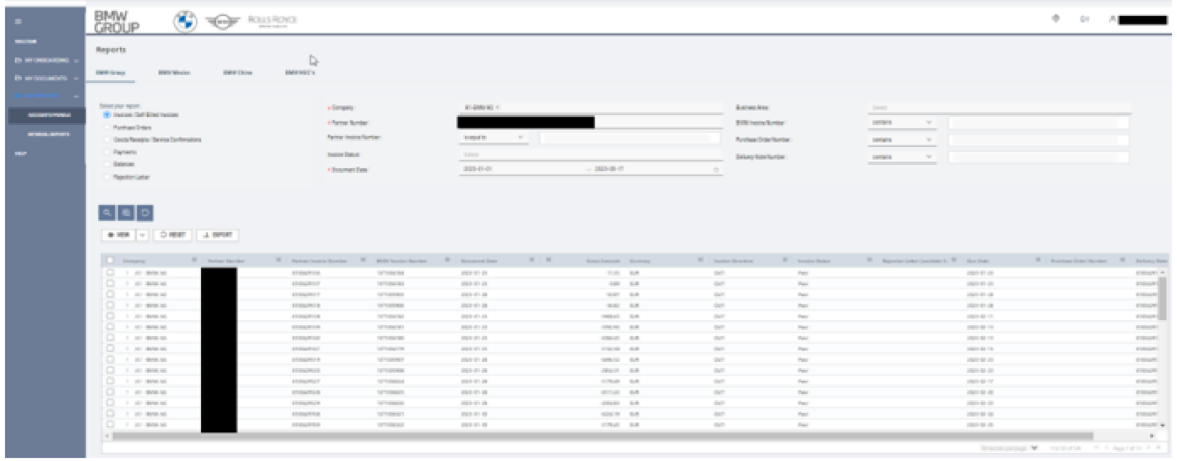
SETTLEMENT PROCESSES IV.
INVOICING.

Except where the SBI procedure has been agreed, the billing of supplies and services is conducted on the basis of invoicing by the supplier.

Preconditions for the invoice posting are:

- Correctness of purchase order (see purchase order).
- Invoicing only after goods receipt.
- Receipt of invoice documents (invoice, credit note, retro-billing). The variants of the invoice transfer are explained in the chapter Document Exchange.
- Correct invoicing (see obligatory requirements for invoices).

In case of queries concerning the status of invoices/credit notes, please contact the responsible contact person(s) at the companies concerned.



ⓘ With your BMW Group Partner Portal (B2B) Login data, please use the eDocument Portal application (“My Reports” - “Accounts Payable”) to view information about your invoices, credit notes, orders, receipt/service confirmations, payments and balances. If you do not yet have B2B access or if you need further information on the eDocument Portal, please check out here .

BILLING PROCESSES V. INVOICING/INVOICE CONTENT.

Obligatory requirements for invoices:

- Invoice address (see invoice addresses or purchase order).
- Supplier number.
- Purchase order number.
- Article description and statement of order item.
- Details of orderer/requisitioner (first name and surname, department).
- One separate invoice per P/O and delivery note.
- Delivery note number or reference number of service confirmation.
- Date of delivery or rendering of service (month, year).
- Delivery address.
- The invoice must be issued in the same currency as that of the P/O.
- Net and gross amount, VAT amount and VAT rate.
- For invoices with tax in foreign currency, the tax amount in local currency.
- Correct VAT ID No. (contract partner/invoice issuer/BMW company).
- Freight and package costs according to the P/O.

Features for SBM purchased parts:

- Tool location (company, street + house number, postal code + city, country).
- Inventory number.
- Reference number of service confirmation instead of delivery note number.
- Name and department of the buyer.
- Service specification / tool location.
- One separate invoice per country (tool location).

Features for freight services:

- Settlement of the contractual rates.
- Bordero number, B/L oder AWB.
- Reference number in accordance with contract.
- Add necessary documents e.g. bill of freight, delivery receipt, e-mail confirmation.

BILLING PROCESSES VI.
INVOICE REJECTIONS.

Your billing documents may be rejected for a number of reasons, e.g.:

- Missing, incomplete or incorrect tax particulars on your billing documents.
- The document was transmitted by a method different from what was agreed.
- Invoice content incorrect.
- Wrong invoice address.
- Particulars relating to the order number / requisitioner are missing from the invoice or are incorrect.
- Quantity/price discrepancies.
- Down-payment or instalment payment invoice not issued correctly.
- Guarantee form or guarantee not correct.
- Delivery/service was incomplete or not performed at all.
- According to requisitioner delivery/service was not ordered.
- The goods were returned.
- The issuer of the invoice is not identical with the supplier stipulated in the order
- Invoice was already paid by fixed cost purchase order.
- Item charged twice.
- SBM approval missing.
- SBI procedure (no invoice necessary).

Whenever documents are rejected, you will receive a letter stating the reasons for the refusal and containing contact details for obtaining clarification of the matter.

SPECIAL PROCESSES.
OVERVIEW OF THE MOST IMPORTANT SPECIAL PROCESSES.

Revaluation	Correction of service confirmation / goods receipt quantity	Down payments and instalment invoices	Claims, complaint reports, warranty
Vendor toolig (SBM)	Guarantees	Freight self-billing procedure	

SPECIAL PROCESSES. REVALUATION.

- Prices in the purchase order can be adjusted retrospectively up to 12 months. The adjustment triggers a revaluation/recalculation of the transactions in the affected period.
- Under the SBI procedure, the revaluation and creation of the billing documents happens automatically for all transactions.
- Under the invoicing procedure, in the event of a price increase, an additional invoicing by the supplier is required. In the event of price reduction the creation of the billing documents happens automatically for all transaction.

Renegotiation of price between supplier and purchasing.

Retrospective price adjustment in Purchase Order by purchasing.

Price adjustment triggers revaluation of transactions in affected period.

Revalution completed. Difference:
- **SBI procedures.**
- **Invoicing procedures.**

In case of queries relating to purchase order prices, please contact purchasing directly.

With your BMW Group Partner Portal (B2B) Login data, please use the eDocument Portal application (“My Reports” - “Accounts Payable”) to view information about your revaluations. If you do not yet have B2B access or if you need further information on the eDocument Portal, please check out here.

SPECIAL PROCESSES.
CORRECTION OF SERVICE CONFIRMATION / GOODS RECEIPT QUANTITY.

- A correction of the service confirmation / goods receipt quantity happens by cancellation or partial cancelation of the original service confirmation / goods receipt. It triggers a debit note against the supplier.
- Under the SBI procedure, a debit note is posted and transmitted.
- Under the Invoicing procedure, a debit is posted and a info letter is transmitted.

In the case of discrepancies relating to goods deliveries, please contact the responsible GR department.

In the case of discrepancies relating to service confirmations, please contact requisitioner or issuer of the purchase order.

SPECIAL PROCESSES.
CLAIMS: COMPLAINT REPORTS AND WARRANTY CLAIMS.

Complaint reports concern claims from BMW Group's plants and logistics (0 km). Please contact:

Autor of the complaint report	Purchasing department	Invoice verification, accounts payables
• Root cause • Part number • Purchase order reference • Delivery note reference	• Part price • Invoiced factors • Freight and packaging	• VAT • calculation

Warranty claims concern the settlement of special agreements and parts tested by suppliers (TPV). Please contact:

Supplier recourse department

Based on the complaint report or warranty claim a debit note is booked and sent to supplier.

SPECIAL PROCESSES. DOWN-PAYMENTS.

A down-payment is an **advance payment** made to the supplier without having rendered the service or delivery. A down-payment is agreed between the supplier and BMW purchasing and agreed in the purchase order as **payment term**.
Down-payments may be agreed, for example, for investments, construction projects or events.

The following **requirements** must be fulfilled:

- Correct invoices in line the payment term for down-payments.
- The down-payment must be clearly stated on the invoice.
- Guarantees (if agreed) must be submitted to BMW not later the invoice (for requirements relating to guarantees, see next page).
- To ensure proper offset of a down-payment, the first instalment-invoice must include the down-payment (see example).

Example: Payment will be made:
30% after order confirmation against bank guarantee
50% after delivery or readiness to deliver replacing delivery, each against submission of transfer agreement
10% after "ready-for-use" delivery
10% after final acceptance; each net in full within 30 days

Documents to be issued:	**Terms of payment:**	**Net**	**VAT 19%**	**Gross**
	Total purchase order value	100.000	19.000	119.000
Down-payment	Down-payment against bank guarantee (30%)	30.000	5.700	35.700
1st instalment invoice	**Total value of first instalment invoice (80%)**	80.000	15.200	95.200
	Less down-payment already paid (30%)	-30.000	-5.700	-35.700
	First instalment-invoice after delivery, in return for transfer of title agreement if required (50%)	50.000	9.500	59.500
	80% of the order value less the already paid 30% down-payment equals the open amount to be paid of 50%. For all amounts, please state the net, tax, and gross amount.			
2nd instalment invoice	Second instalment invoice after “ready-for-use” delivery (10 %)	10.000	1.900	11.900
Final invoice	Final invoice after acceptance (10%)	10.000	1.900	11.900

SPECIAL PROCESSES.
GUARANTEES.

	Down-payment guarantee	Contract performance bond	Warranty bond
Form to be used:	Only the current BMW guarantee/bond forms may be used. These can be found at the following link: www.b2b.bmw.com-> Departments -> Purchasing -> Purchasing - indirect material -> Guarantees. Upon request the form can be sent by the purchasing department.		
Additional information:	Guarantee/bond may contain no time limit and no specific account number. Please also avoid agreeing any time limit in the purchase order.		
	The applicant of the guarantee/bond must be identical with the invoice-from-party and supplier.		
	The guarantee must include the purchase order number from BMW.		
	A separate guarantee must be issued for each down-payment invoice.		
Amount:	Use of gross amount for down-payment guarantees.	Use of gross or net amount for contract performance bonds.	Use of gross amount for warranty bonds.
Invoice-to address:	The guarantee/bond must **only** be sent separately and by registered mail to: BMW AG, FR-233, Kreditorenbuchhaltung, Rechnungsprüfung, D-80788 MÜNCHEN		
Preconditions for return of guarantee:	The down-payment guarantee can only be returned after the down-payment has been fully offset.	The contract performance bond can only be returned after a correct warranty bond has been submitted.	The warranty bond is normally returned after five years if no claims have occurred.
Request return of guarantee:	Please request the return of guarantee, stating the supplier number and purchase order number, from your contact at the invoice verification department.		Please request the return of bond, stating the supplier number and purchase order number from buergschaften@bmw.de.

SPECIAL PROCESSES.
VENDOR TOOLING (SBM) I.

SBM are **tools** which are owned by a BMW Group company but are left in the possession **of a supplier** for manufacturing purposes. Purchase orders for tooling allowances, right of use for tools and changes of tools are no SBM. Mind the following steps:

Supplier	**Fill in TSB**	**Purchase order (SBM) incl. TSB for changes**	**RMT B2B Partner Portal** Confirmation ✓ Labeling ✓ SBM location ✓ FMÜB	**Service confirmation incl. SBM reference number**	**Invoicing stating SBM reference number from service confirmation**
BMW company BMW purchasing	**Load TSB**	**Create purchase order (SBM)**	Acceptance ✓ SBM Confirmation in RMT ✓ First sample status ✓ Negotiations completed		**BMW accounting**

Filling in the tooling requirements sheet (TRS):
Before creating an SBM purchase order, the purchaser asks the supplier to fill in the TRS. For the first order of SBM for a part number, the supplier downloads the TRS from the B2B Partner Portal (found at QAF -> Downloads), fills it in and returns the Excel file by email to the purchaser.

Confirmation of labeling, SBM location and FMÜB:
The supplier is required to timely confirm the labeling / asset tagging of tools as well as the installation of the tools at the series production site and the acceptance of the FMÜB in the RMT application (only one checkbox per SBM). RMT records the user name of the contact at the supplier who has entered the confirmation as well as the date of the confirmation. The confirmation of the tools of an order is a necessary prerequisite for both acceptance and payment.

SPECIAL PROCESSES.
VENDOR TOOLING (SBM) II.

SBM confirmation document:

When all **three acceptance criteria** are met, the BMW purchaser carries out the acceptance process

After completion, a confirmation PDF is generated and emailed to the supplier.

The document lists all tooling items accepted with their inventory numbers, locations and net amounts, only these can be settled.

The most important element of this document is the reference number generated by the order system, which is transferred to the BMW accounting system for checking against incoming invoices.

In case of questions relating to SBM confirmations, please contact the responsible purchasing department.

BMW AG

SBM Leistungsbestätigung

Bayerische Motoren Werke AG, 80788 Munich

Firma
[redacted] GMBH
D-[redacted]

Belegnummer	Referenznummer	Lief.Nr.
20[redacted]84	F3[redacted]/1-01	[redacted]10
Buchungsdatum	**Bestellnummer**	**Seite**
24.[redacted].20[redacted]	F3[redacted]	1/2

Anforderer		Abteilung
[redacted]		MA-7[redacted]
Telefon	**Fax**	
089-382-[redacted]	+4989382[redacted]	
E-Mail		
[redacted]@bmw.de		

Sachnummer-AI/Bezeichnung des Bauteils
[redacted]-01 RE AUSLEGER DIAGONALSTREBE

Bestätigung der Leistungserbringung

Folgende Positionen wurden gemäß den in der o.g. Bestellung festgelegten Bedingungen leistungsbestätigt.
Informationen zur Rechnungsstellung können Sie der o.g. Bestellung entnehmen.

Abgenommen am 23.[redacted].20[redacted] und an folgende Empfänger versandt:
[redacted]@[redacted].de
[redacted]@bmw.de

Bayerische Motoren Werke AG, 80788 Munich

Hausanschrift
Petuelring 130
BMW Haus

Telefon
+49 89 382-0
Zentrale

Fax
+49 89 382-25858

Internet
www.bmwgroup.com

Bankkonto
BMW Bank
IBAN DE02 7022 0300 5100 9409 40
BIC BMWBDEMUXXX

Aufsichtsratsvorsitzender
Norbert Reithofer

Vorstand
Harald Krüger
Vorsitzender
Milagros Caiña Carreiro-Andree
Markus Duesmann
Klaus Fröhlich
Pieter Nota
Nicolas Peter
Peter Schwarzenbauer
Oliver Zipse

Sitz und Registergericht
München
HRB 42 243
Ust.-ID DE129273398

Invoicing:

The invoice can be sent in after the receipt of the confirmation document. For legal reasons, no credit notes can be used for SBMs.

Please note the following general requirements:

- Reference number of service confirmation (after keyword "delivery note");
- Adhere with the provisions for a correct, auditable form of invoice;
- Send to the correct accounts payable address (printed on purchase order);
- Invoice exactly the items in the acceptance document in a single invoice.

BMW will not accept any invoices without correct reference number

SPECIAL PROCESSES.
FREIGHT SELF-BILLING PROCEDURE FOR THE BILLING OF FREIGHT COSTS FOR MATERIAL AND CAR TRANSPORTS.

The preconditions for the freight self-billing procedure are:

- An agreement on fixed rates, and regular transport volumes.
- A minimum volume that justifies the implementation and handling expenses.
- Data about transports available at BMW.
- The self-billing procedure is permitted under the legal regulations of the freight forwarder’s country.

Options:

- **Active self-billing procedure:**
  Validation of carrier’s data with BMW goods receipt data.
- **Passive self-billing procedure:**
  Self-billing based on BMW goods receipt data (analogue SBI procedure).

As a rule, the freight self-billing is implemented as part of the contractual agreement. In case of questions please contact one of the following addresses, stating the supplier number:

Material:
freight.EU.material.FSB@bmwgroup.com

Cars:
freight.vehicle.FSB@bmwgroup.com

PAYMENT.
DUE DATES (TIME PERIODS), PRICING, PAYMENT PROCEDURE, BALANCE CONFIRMATION AND EXEMPTION CERTIFICATES.

This section provides key information on:

- Identification of **due dates and time periods** under the invoicing procedure
- **Pricing.**
- Payment process after the posting of documents.
- **Balance confirmations** and **exemption certificates**.

Accounts payable makes further postings as needed:

- Foreign currency repostings to enable correct settlement.
- Settlements with other supplier accounts.

PAYMENT II.
DUE DATES (LEAD TIME FOR PAYMENT) AND PRICING DATE.

The determination of due dates (lead time for payment) and pricing is part of the settlement procedure and affects the payment procedure.

Due date

The determination of the due date is dependent on the settlement procedure and the **term of payment** agreed in the purchase order.

Under the invoice procedure, the calculation begins on the date of the receipt of goods at the BMW delivery location and the receipt of an correct invoice. Example:

Goods received	01.07.2018
Invoice received	04.07.2018
Term of payment	30 days net

Invoice receipt on 04.07.2018
\+ 30 days as per the term of paym.
= due date: 03.08.2018

Under the SBI procedure, the calculation begins on the date of the receipt of goods at the BMW delivery location. Example:

Goods received	01.07.2018
Term of payment	30 days net

Goods receipt on 01.07.2018
\+ 30 days as per the term of paym.
= due date: 31.07.18

Pricing

The determination of the correct component price is dependent on the **incoterm** and the **term of payment** agreed in the purchase order.

In the case of incoterms CIF, CIP, DAF, EXW, FCA, FOB, pricing is done on the basis of the delivery note date. Example:

Delivery note date	28.06.2018
Goods received	01.07.2018

The purchase order price valid on 28.6.2018 is used for the settlement.

For all other Incoterms, pricing is done on the basis of the date of the receipt of goods at the BMW delivery location. Example:

Delivery note date	28.06.2018
Goods received	01.07.2018

The order price valid on 1.7.2018 is used for billing.

PAYMENT III.
PAYMENT PROCEDURE.

Following the booking of documents in the billing processes or other upstream processes, items are posted with the relevant due date on the supplier accounts.

In case of **missing documents**, please request a re-transmission by email from itsd-english@bmw.com stating your supplier number and the BMW document numbers.

Prior to the due date, all items with the same due date are bundled by currencies, consolidated into a single payment, and processed in time for execution by the banks regularly used by BMW.

If you are **missing a payment** despite having received a payment advice, please contact iv_international@bmw.de .

Please contact us with the payment advice number, supplier number and respective document number at iv_international@bmw.de if:
- an amount cannot be identified
- an item cannot be identified.

In the case of queries relating to the **content of and reason for items** in a payment advice, please get directly in touch with the person who is named in the document.

For each payment, a payment advice is issued and transmitted via the agreed communication channel.

With your BMW Group Partner (B2B) Login data, please use the eDocument Portal application ("My Reports" - "Accounts Payable") to view payment information yourself at any time.

If you do not yet have B2B access or if you need further information on the eDocument Portal, please check out here. In case of missing payment advices, please send an email to itsd-english@bmw.com stating your supplier number, payment advice number, amount, currency and payment date.

PAYMENT IV.
BALANCE CONFIRMATIONS AND EXEMPTION CERTIFICATES.

Confirmation of balances

Confirmation of balances We kindly ask you not to send us any balance confirmation requests. You can create balance confirmations yourself in the self-service section of our eDocument Portal. The open item list contains the actual status of the posted items at BMW on the desired key date. We do not make any corrections to the bookings in the event of any deviations (e.g. bookings after the key date).

Exemption certificates

Any **withholding tax** is deducted as part of our payment process. In cases where an exemption certificate (e.g. for building deduction tax) has been issued by the responsible tax authority and sent to us, no tax is deducted at source.

ⓘ With your BMW Group Partner (B2B) Login data, please use the eDocument Portal application (“ My Reports” - “Accounts Payable”) to access your balance confirmation yourself at any time. If you do not yet have BMW Group Partner (B2B) access or if you need further information on the eDocument Portal, please check out here.

Please send your current exemption certificate to iv_international@bmw.de stating your supplier number.

EXCHANGE OF DOCUMENTS RELEVANT FOR BILLING I. CHANNELS AND FORMATS FOR DIGITAL DOCUMENT TRANSFER.

BMW AG sends out and receives a large number of different financial documents. In order to increase automation of the financial processes, we aim to use of the advantages of **exchanging billing documents via electronic channels**, and so significantly reduce the volume of paper documents.

This results in **benefits** for both parties, namely:

- Improved transparency in the billing process.
- Acceleration of the billing process through same day document transfer.
- No loss of billing documents en route by post.
- Reduction in costs of the billing process.

With your BMW Group Partner (B2B) Login data, you can use the eDocument Portal application ("My Documents – eCap - Capture Document") to manually submit your invoices in real time. If you do not yet have B2B access or if you need further information on the eDocument Portal, please check out here.

EXCHANGE OF DOCUMENTS RELEVANT FOR BILLING II. CHANNELS AND FORMATS FOR DIGITAL DOCUMENT TRANSFER.

BMW offers various possibilities for the electronic transfer of billing documents such as invoices, credit notes, debit notes, corrections, revaluations and payment advices. For more information, please see BMW eInvoicing Solutions .

ⓘ In case of **missing documents**, please request the retransmission on the agreed channel by email at itsd-english@bmw.com stating your supplier number and the 10-digits document numbers, respectively in case of missing payment advises the 10-digit payment reference number shown on your bank statement starting with 430*.

ⓘ With your Group Partner Portal (B2B) Login data, you can use the eDocument Portal application (“My Onboarding”, “EDISurvey”) to switch to EDI or to change your existing EDI connection. If you do not yet have B2B access or if you need further information on the eDocument Portal, please check out here.

EXCHANGE OF DOCUMENTS RELEVANT FOR BILLING III.
ENTRY CERTIFICATE.

SBI procedure

The **credit memo** is equivalent to a entry certificate and contains the following particulars:

- Name and address of supplier and receiver.
- Quantity and usual commercial description of the delivery item.
- Number and date of the delivery note.
- Place of receipt of the goods.
- Date of issue of the credit memo.

Invoicing

Please find entry certificates for deliveries to Germany or Hungary in the eDocument Portal .

PROCESS MATRIX I.

	Master data	Purchase order	Service/ Delivery	Invoice verification	Self-billing procedure	Payment	Exchange of documents
Change in master data	↗						
Change in bank details	↗					↗	
Price differences		↗					
Revaluation (price increase or price reduction)		↗		↗	↗		
Complaint Reports and warranty claims			↗	↗	↗		
Partial or complete cancellation of a service confirmation			↗				
Quantity discrepancies in case of goods receipt			↗	↗	↗		
Missing goods receipt			↗	↗	↗		
Status of invoice				↗			
Down-payments/ Offsets				↗			
Guarantees				↗			
Payment missing (missing payment advice)				↗	↗		
SBI/Self-billing procedure					↗		

PROCESS MATRIX II.

	Master data	Purchase order	Service/ Delivery	Invoice verification	Self-billing procedure	Payment	Exchange of documents
Payment missing though payment advice						⤢	
Due dates/ Determination of due dates						⤢	
Pricing						⤢	
Confirmation of balances						⤢	
Withholding tax exemption certificate						⤢	
eInvoice – electronic exchange of documents							⤢
Missing financial documents							⤢
EC entry receipt							⤢
Freight cost settlement FSB – Freight self-billing procedure					⤢		
Sample documents		⤢		⤢	⤢	⤢	⤢
Contacts	⤢	⤢	⤢	⤢	⤢	⤢	⤢
SBM – Vendor tooling				⤢			

GLOSSARY I.

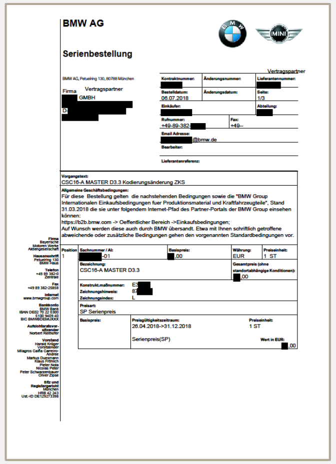
ANÜ	Personnel leasing.
ASN	Advance Shipping Notice. Electronic document, which contains detailed information about a planned delivery. Electronic delivery note.
AS2	Applicability Statement 2. transmission channel for data exchange.
B2B-Portal	BMW Group partner portal for suppliers, service providers of the company and internal business departments for the exchange of information with the BMW Group.
CSV	Comma separated values. Structured data format for the exchange of billing/accounting documents.
eDocument Portal	Portal to exchange incoming and outgoing documents.
EDI	Electronic Data Interchange. Electronic exchange of documents in a standard format, enabling both sender and receiver to read a document exactly.
EDIFACT	**N/EDIFACT** (**U**nited **N**ations **E**lectronic **D**ata **I**nterchange **f**or **A**dministration, **C**ommerce and **T**ransport) is a cross-industry international standard for the format of electronic data in business and commerce. EDIFACT is one of several international EDI standards.
ERS	Evaluated receipt settlement. See SBI- procedure.
FGV / FSB	Freight self-billing procedure.
FMÜB	Conditions for the transfer of ownership of production equipment.
Lead times	For due dates, see identification of due dates.
GSV	Self-billing procedure. See SBI procedure.
HTTPS	Hypertext Transfer Protocol Secure. Transmission path for the exchange of data.
IDOC	Intermediate Document. Structured data format for the exchange of billing/accounting documents.
LAB	Call-off. The purpose of delivery call-offs is to communicate current quantity needs and times.
LB	Service confirmation. Acceptance of a delivery or service. Usually issued by the BMW department concerned (requisitioner/orderer). For exceptions, see special processes.
Supply relationship	The supply relationship is indicated in the order; it is decisive for assessment of the supply route in terms of tax law and is based on the following parameters: contract partners/goods supplier/place of need and Incoterm.
Supplier number	Supplier No. It's purpose is to enable unequivocal identification of the business partner. The BMW Supplier No. (LN No.) consists of 8 digits and is structured as follows: Digits 1-6 = Identifier for a sole proprietorship, partnership or joint stock entity/Digits 7-8 = Postal address

GLOSSARY II.

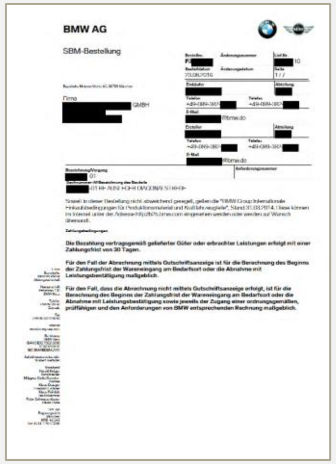
OFTP2	Odette File Transfer Protocol 2. Transmission path for the exchange of data.
Op-Listen	OI – Open items list.
PDF	Portable Document Format. File format for the exchange of billing/ accounting documents.
QAF	Quotation Analysis Form.
Rekla	Complaint/claim - is notified through an inspection report.
RMT	Risiko-Management-Teile – Risk management parts.
SBI	Self-billing invoice/SBI procedure/Self-billing procedure. Billing under the SBI procedure is not done in the usual way by the supplier issuing an invoice and sending it to the customer; instead, it is done by the customer issuing a credit memo, which is sent to the creditor (supplier). For accounting purposes, this credit memo from the customer replaces the supplier's invoice.
SBM	Vendor tooling - Special production equipment/SBM purchase parts.
SFTP	Secure File Transfer Protocol. Transmission path for the exchange of data.
SPAB	Exclude standard production release order reference Standardised material supply system in the production-near and production-synchronised time range that maps supply management in a control range smaller than one day.
TCP/IP	Transmission Control Protocol/Internet Protocol. Transmission path for the exchange of data.
USt-IdNr.	Value added tax identification number (VAT ID).
VDA4938	Standard format for the exchange of electronic billing/accounting documents using EDIFACT.
VDA4907	Standard format for the exchange of electronic payment advices using EDIFACT.
WE	Goods receipt or goods receipt posting.
WMB	Tool registration form.
XML	Extensible Markup Language. Structured data format for the exchange of billing/accounting documents.
ZUGFeRD	Zentrale User Guideline Forum elektronische Rechnung Deutschland. Standard format for the exchange of electronic billing/accounting documents.

SAMPLE DOCUMENTS I.
CLICK TO ZOOM IN.

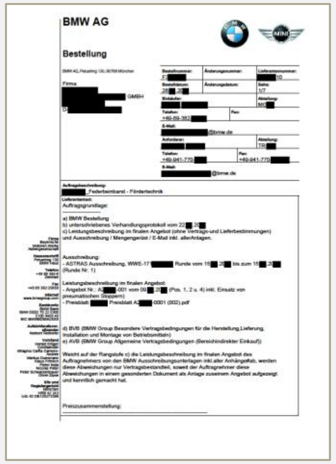
Purchase Order
Direct Material


BMW AG
Serienbestellung

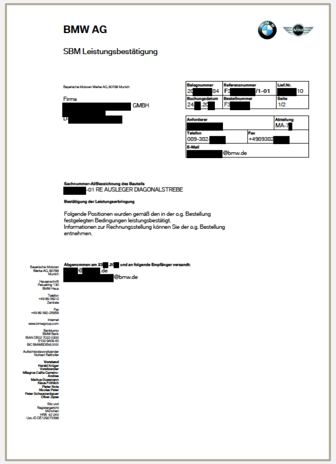
Purchase Order
Vendor Tooling (SBM)


BMW AG
SBM-Bestellung

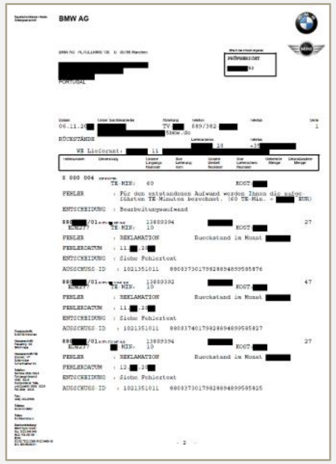
Purchase Order
Incl. Advance payment


BMW AG
Bestellung

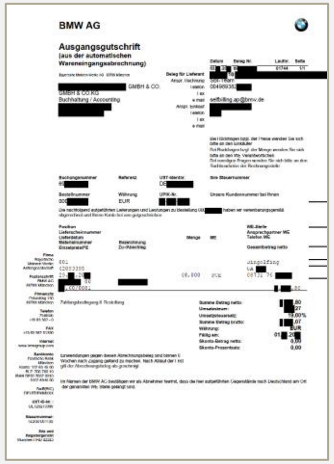
Service Confirmation
Vendor Tooling (SBM)


BMW AG
SBM Leistungsbestätigung

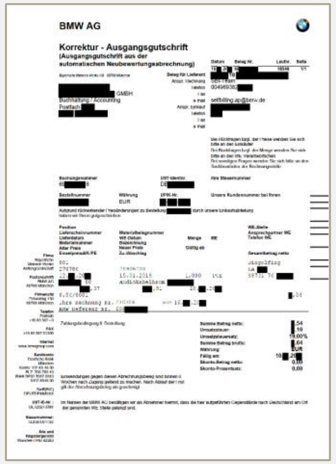
Complaint report


BMW AG

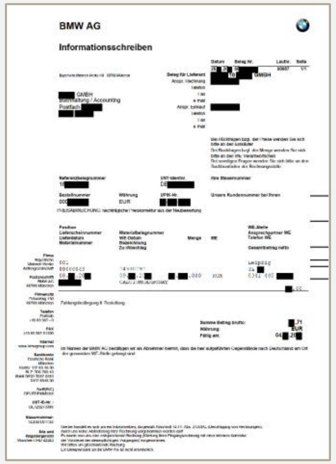
SBI – Credit Note


BMW AG
Ausgangsgutschrift
(aus der automatischen Wareneingangsabrechnung)

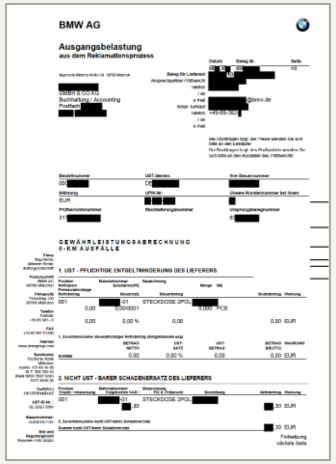
SBI – correction


BMW AG
Korrektur - Ausgangsgutschrift
(Ausgangsgutschrift aus der automatischen Neubewertungsabrechnung)

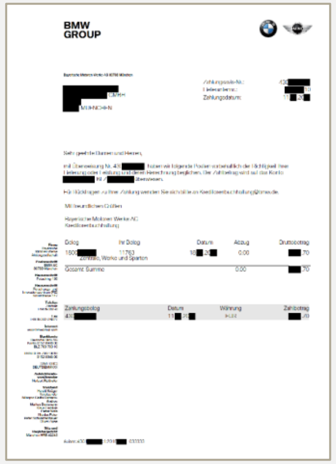
SBI – retrospective
Price Changes


BMW AG
Informationsschreiben

Debit Note for
Warranty Claims

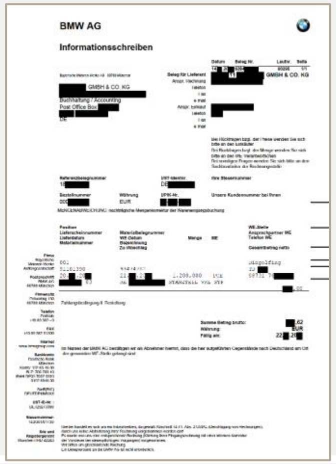

BMW AG
Ausgangsbelastung
aus dem Reklamationsprozess

Payment Advice

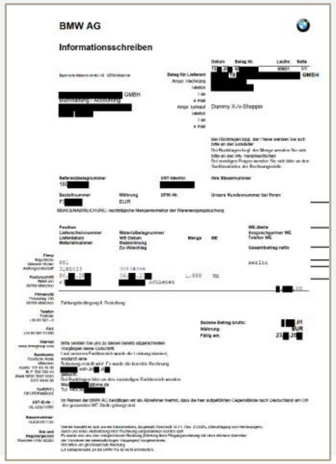

BMW GROUP

SAMPLE DOCUMENTS II.
CLICK TO ZOOM IN.

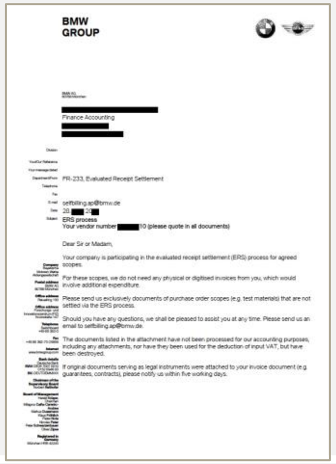
Information Letter
Quantity deviation


BMW AG
Informationsschreiben

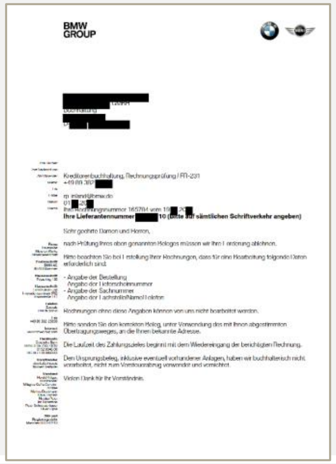
Information Letter
Cancellation G/R


BMW AG
Informationsschreiben

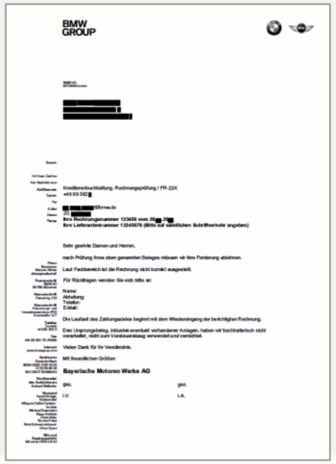
Rejection of invoice
Exchange channel


BMW GROUP

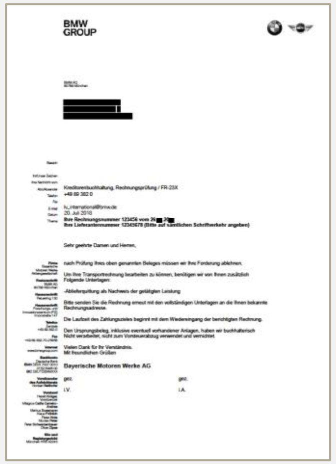
Rejection of invoice
Missing data on invoice


BMW GROUP

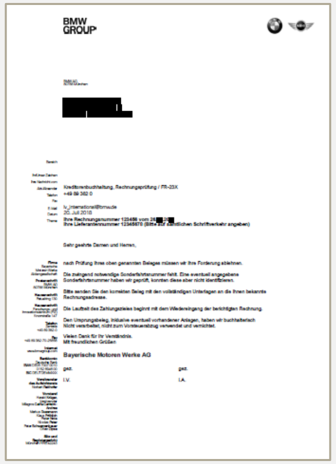
Rejection of invoice
Incorrect invoice


BMW GROUP

Rejection of invoice
Missing proof of delivery


BMW GROUP

Rejection of invoice
Missing special transport no.


BMW GROUP

CONTACTS OF HEADQUARTER AND PLANTS.
FREIGHT COSTS AND NATIONAL SALES COMPANIES ON THE NEXT PAGE.

Please always use the "optimal subject line": 8-digit supplier number, supplier name, purchase order number, keyword (down payment etc..)

Your intent / Contractual partner		Company code	Selfbilling	Questions relating to your invoices	Affected payments	Bank data	Missing documents	Agreements for eInvoice channels	EC Entry confirmation
BMW AG Supplier ...	from Germany	A1	selfbilling.ap@bmw.de	iv_international@bmw.de	Kreditorenbuchhaltung@bmw.de	businesspartner@bmwgroup.com	ltsd-english@bmw.com	einvoice@bmwgroup.com	eDocument-Portal
	outside of Germany	A1		iv_international@bmw.de					
	of sales outlets	A1		rp-nl@bmw.de					
	of BMW restaurants	A1		rp_gastronomie@bmw.de					
	of Alpenhotel Ammerwald	A1		rp_ammerwald@bmw.de					
BMW Fahrzeugtechnik GmbH		B7		iv_fahrzeugtechnik@bmw.de					
BMW Manufacturing Hungary Kft, HU		UH		iv_debrecen@bmw.de					
BMW Mobility Dev. Center s.r.o., CZ		RK		iv_fmdc@bmw.de					
BMW (UK) Manufacturing Ltd., UK		MU		iv_oxford@bmw.de					
BMW Hams Hall Motoren GmbH, UK		U0		iv_hamshall@bmw.de			please contact the creator of the document		---
BMW Motoren GmbH, AT		C5		iv_steyr@bmw.de	buchhaltung.steyr@bmw.com				---
BMW SLP S.A. de C.V., MX	from outside Mexico	LY	---	AccountsPayableSLP@bmw.com.mx					
	from Mexico	LY					contact PAC provider ATEB		---
Rolls-Royce Motor Cars Ltd., UK Rolls-Royce Motor Cars GmbH, DE		FE	---	accounts.payables@rolls-roycemotorcars.com				---	---
BMW Bank GmbH		B1	---	iv_bank@bmw.de				---	---
BMW M GmbH		A4	---	ZS-Buchhaltungsservice@bmw.de				---	---
BMW Manufacturing Corp. , US		H8	APSCMC@bmwmc.com						---

CONTACTS OF FREIGHT COSTS AND NATIONAL SALES COMPANIES.

National Sales Companies Europe	Email	
BMW Belgium Luxembourg S.A./N.V., BE	AP.BE.Intern.Acc@bmwgroup.com	
BMW Danmark, DK	AP.DK.Intern.Acc@bmwgroup.com	
Oy BMW Suomi, FI	AP.FI.Intern.Acc@bmwgroup.com	
BMW France S.A., FR	AP.FR.Intern.Acc@bmwgroup.com	
BMW NEDERLAND B.V., NL	AP.NL.Intern.Acc@bmwgroup.com	
BMW Norge AS, NO	AP.NO.Intern.Acc@bmwgroup.com	
BMW Iberica S.A., ES	AP.ES.Intern.Acc@bmwgroup.com	
BMW Sverige AB, SE	AP.SE.Intern.Acc@bmwgroup.com	
BMW (Schweiz) AG, CH	AP.CH.Intern.Acc@bmwgroup.com	
BMW (UK) Ltd., UK	AP.UK.Intern.Acc@bmwgroup.com	

Freight costs	Email	
Freight self-billing procedure Europe	freight.EU.material.FSB@bmwgroup.com	
Freight self-billing procedure USA	freight.USA.FSB@bmwgroup.com	
Freight self-billing procedure South Africa	freight.ZA.FSB@bmwgroup.com	
Freight self-billing procedure Mexico	freight.MEX.FSB@bmwgroup.com	
Freight self-billing procedure, vehicle outbound	freight.vehicle.FSB@bmwgroup.com	
Freight self-billing procedure, vehicle outbound (special transports)	freight.spetros.FSB@bmwgroup.com	
Freight self-billing procedure, outbound Aftersales & PNW2	freight.outbound.FSB@bmwgroup.com	

INVOICE-TO ADDRESSES I.
BMW AG AND FURTHER COMPANIES IN GERMANY.

BMW AG	
Suppliers of headquarter and plants	BMW AG Kreditorenbuchhaltung, Rechnungsprüfung D-80788 München
Suppliers of sales outlets using the example of branch Munich, Frankfurter Ring	BMW AG Kreditorenbuchhaltung, Rechnungsprüfung **MXI Niederlassung München** D-80788 München
Suppliers of BMW restaurants	BMW AG Kreditorenbuchhaltung, Rechnungsprüfung **Gastronomie** D-80788 München
Suppliers of Alpenhotel Ammerwald	BMW AG Kreditorenbuchhaltung, Rechnungsprüfung **Alpenhotel Ammerwald** D-80788 München

BMW AG is registered as follows:
Belgium BE0998441586
Germany DE129273398
France FR73522345958
Great Britain GB748003249
Italy IT00136039997
Austria ATU31792209
Poland PL5262986795
Portugal PT980441340
Sweden SE502068364401
Slovakia SK4120035381
Hungary HU30466018
Slovenia SI86743716
Czech Republic CZ684634088
Spain ESN0041686G
Romania RO43747078
Switzerland CHE-115.065.925MWST
Netherlands NL813392275B01

BMW Fahrzeugtechnik GmbH	BMW Fahrzeugtechnik GmbH Kreditorenbuchhaltung, Rechnungsprüfung D-80788 München
BMW M GmbH	BMW M GmbH Rechnungsprüfung Daimlerstraße 19 D-85748 Garching-Hochbrück
BMW Bank GmbH	BMW Bank GmbH Kreditorenbuchhaltung, Rechnungsprüfung D-80787 München
Rolls-Royce Motor Cars GmbH	Rolls-Royce Motor Cars Ltd. The Drive Westhampnett Chichester West Sussex PO18 0SH United Kingdom

Don't sent invoices to **„BMW Group"**,
please use the addresses above.

INVOICE-TO ADDRESSES II.
BMW GROUP OUTSIDE OF GERMANY.

UK	BMW (UK) Manufacturing Ltd.	c/o BMW AG Kreditorenbuchhaltung, Rechnungsprüfung D-80788 München **Add the service receiver obligatory:** BMW (UK) Manufacturing Ltd. Accounts Payable, Invoice Verification Oxford OX4 6NL United Kingdom
	BMW Hams Hall Motoren GmbH	Kreditorenbuchhaltung, Rechnungsprüfung D-80788 München Germany
	Rolls-Royce Motor Cars Ltd. Rolls-Royce Motor Cars GmbH	The Drive Westhampnett Chichester West Sussex PO18 0SH United Kingdom

AT	BMW Motoren GmbH	Hinterbergerstraße 2 4400 Steyr Österreich
HU	BMW Manufacturing Hungary Kft.	c/o BMW AG Kreditorenbuchhaltung, Rechnungsprüfung D-80788 München Germany
CZ	BMW Mobility Development Center s.r.o.	Kreditorenbuchhaltung Bucharova 2817/13 15800 Praha Czech Republic
US	BMW Manufacturing Corp.	Accounts Payable PO Box 11000 Spartanburg SC 29304-4100 United States of America
MX	BMW SLP S.A. de C.V.	Boulevard BMW 655 Parque Industrial Desarrollo Logistik 79526 Villa de Reyes San Luis Potosí, Mexico

Don‘t sent invoices to **„BMW Group“**,
please use the addresses above.