



SAS Invoice Requirements

SAS will only accept invoices that are fully compliant to the SAS invoice requirements.

Acceptance of invoices

SAS will not accept any invoice that has missing or incomplete invoice information. In addition, each and every invoice should include the full invoice specification with all relevant documentation. For invoices referring to Purchase Orders, SAS does not accept invoices where the invoice does not exactly mirror the corresponding purchase order, e.g. PO lines, unit of measure, price, etc.

In the event of incorrect or incomplete invoices there are two cases with corresponding action that needs to be taken.

1. **Invoices on incorrect format – automatic rejection**, e.g. if missing a valid SAS-reference. These invoices will be rejected automatically and be sent back with a rejection letter. Please reissue a new correct invoice. No credit note should be sent since the invoice never has been received by any SAS system.
2. **Incorrect invoices, incomplete invoices or mismatch between invoices and POs that are received by SAS system**. These invoices will be rejected where SAS reserves the right to inform the supplier via email that the invoice will not be paid. Please send a credit note and a new correct invoice.

In either case the Arrival Date of the invoice shall be calculated from SAS' receipt the accurate and correct invoice.

SAS payment terms are 45 days from the receipt of a correct invoice, unless otherwise specified in contract.



Information needed on an invoice to SAS Group

The following information should always be present.

Information regarding the ordering SAS company:

- Complete SAS corporate name
- SAS Invoicing address
- VAT number for SAS company attributable to where the goods/service has been supplied.

The SAS Invoice reference to the individual at SAS that has requested the work/product/service

- <5 digits>/<First name Last name>/<Department>
- Example:12345/KalleKarlsson/STOUD

or

- <3 letter + 3 digits>/<First name Last name>/<Department>
- Example: ABC123/Kalle Karlsson/STOUDU

Information regarding the Supplier:

- Complete Supplier corporate name
- Supplier Address
- Supplier VAT number
- Supplier Invoice number

Order information (The invoice need to exactly match the PO):

- Purchase Order number
- Order line number
- Invoice amount
- Quantity
- Price
- Unit of measure



About VAT references

If the invoice does not include VAT; the reason for this shall be specified in the invoice. The following references shall be made:

- For services and goods, where the reverse charge mechanism can be applied according to the EU VAT Directive, i.e. for intra-Community sales of services and/or goods, the SAS VAT-number must be included on your invoices issued to SAS. In addition, "Reverse charge" should be stated as a sub text on the invoices.
- For services, where you, as a supplier, are obliged to charge VAT on your invoices, e.g. for hotel costs, local transportation costs, food or lease of premises, SAS local VAT-number must be included on your invoices issued to SAS.
- For services that are exempt from VAT, SAS VAT must be included on your invoices issued to SAS. In addition, "Exempt" should be stated as a sub text on the invoices.