



DS Smith Recycling Self-Billing Annex

This Self-Billing Annex sets out the self-billing arrangements (if any) between DS Smith Recycling and its suppliers and must be read in conjunction with the *DS Smith Recycling – Standard Purchase Conditions*, which govern the overall contractual relationship between the parties.

Where self-billing is carried out by a DS Smith Recycling entity **in the UK**, the following conditions shall apply:

DS Smith, as the self-biller, agrees as follows:

1. To issue self-billed invoices and corrective invoices in the name of and on behalf of the supplier for all supplies made to DS Smith by the supplier, as the self-billee.
2. To complete self-billed invoices showing the supplier's name, address and VAT registration number, together with all the other details which constitute a valid VAT invoice in accordance with the applicable UK rules.
3. To include a statement on all self-billed invoices stating 'this is a self-billed tax invoice issued by the Customer on behalf of the Supplier', and 'any VAT shown is the Supplier's output VAT due to the local tax authority'.
4. To ensure that self-billed invoices are issued within 15 working days of the month following the date of supply (tax point), and they are sent to you within 5 working days of their issuance.
5. To retain a register which shall include the supplier's name, address and VAT number of all Suppliers who have agreed to self-billing and to make this available for inspection by the relevant tax authority should they request to review it.
6. To inform the supplier if the issue of self-billed invoices will be outsourced to a third party.

The **supplier**, as the self-billee, agrees as follows:

1. To authorise DS Smith to issue self-billed invoices, corrective invoices and duplicate invoices in the name of and on behalf of the supplier.
2. Not to raise sales invoices for the transactions covered by this agreement.
3. To notify DS Smith immediately if the supplier ceases to be VAT registered, changes its VAT number or VAT status, or transfers the business as a going concern.
4. To remain liable for the correct application of VAT on each self-billed invoice and for the content of the self-billed invoice so that it constitutes a valid VAT invoice in accordance with UK rules. If the supplier believes that the VAT treatment is incorrect, or the VAT content of the self-billed invoice is incorrect, the supplier should contact its normal DS Smith contact or Tax@dssmith.com within 15 days of receipt of the self-billed invoice. Other queries on pricing and delivery for example, should continue to be directed to the supplier's normal DS Smith contacts.
5. That any VAT indicated on the self-billed tax invoice is the supplier's output tax liability to the relevant tax authority.
6. To request a self-billed invoice in the event that DS Smith does not issue one.

7. To accept each correct self-billed invoice and corrective invoice issued by DS Smith on the supplier's behalf and to retain such self-billed invoices.
8. Where required, to fulfil any local acceptance procedures that may exist.

Where self-billing is carried out by a DS Smith Recycling entity **in any other European Union country (excluding the UK)**, the following conditions shall apply:

DS Smith, as the self-biller, agrees as follows:

1. To issue self-billed invoices and corrective invoices in the name of and on behalf of the Supplier for all supplies made to DS Smith by the Supplier, as self-billee.
2. To complete self-billed invoices showing the Supplier's name, address and VAT registration number, together with all the other details which constitute a valid VAT invoice in accordance with the rules applicable for the country in which the supply takes place.
3. To include a statement on all self-billed invoices stating 'this is a self-billed tax invoice issued by the Customer on behalf of the Supplier', and 'any VAT shown is the Supplier's output VAT due to the local tax authority'.
4. To ensure that self-billed invoices are issued within 5 working days of the month following the date of supply (tax point), and they are sent to the Supplier within 5 working days of their issuance.
5. To retain a register including names, addresses and VAT numbers of all Suppliers who have agreed to self-billing and to make this available for inspection by the relevant tax authority should they request to review it.
6. To inform the supplier if the issue of self-billed invoices will be outsourced to a third party.

The **supplier**, as the self-billee, agrees as follows:

1. To authorise DS Smith to issue self-billed invoices, corrective invoices and duplicate invoices in the name of and on behalf of the supplier.
2. Not to raise sales invoices for the transactions covered by this agreement.
3. To notify DS Smith immediately if the supplier ceases to be VAT registered, changes its VAT number or VAT status, or transfers the business as a going concern.
4. To remain liable for the correct application of VAT on each self-billed invoice and for the content of the self-billed invoice so that it constitutes a valid VAT invoice in accordance with the rules for the country in which the supply takes place. If the supplier believes that the VAT treatment is incorrect, or the VAT content of the self-billed invoice is incorrect, the supplier should contact its normal DS Smith contact or Tax@dssmith.com within 15 days of receipt of the self-billed invoice. Other queries on pricing and delivery for example, should continue to be directed to the supplier's normal DS Smith contact.
5. That any VAT indicated on the self-billed tax invoice is the supplier's output tax liability to the relevant tax authority.
6. To request a self-billed invoice in the event that DS Smith does not issue one.
7. To accept each correct self-billed invoice and corrective invoice issued by DS Smith on the supplier's behalf and to retain such self-billed invoices.
8. Where required, to fulfil any local acceptance procedures that may exist.