



G-FFS/PF – C106
Freight Calculation & Accounting

Guidelines to Freight Billing – valid from 01.07.2016

(Invoicing issuing and distribution for transport services for the account of BASF SE or all other European Companies of the BASF Group)

This guideline is not valid for inland waterways & parcel tanker!

1. Where to find the freight payer on the forwarding order:

Either you will find a separate statement under item 1 or use item 2, should there be no entry there.



Department: BASF plc
Transp.Contact: Ward
Telephone: +44-161-4885383
Fax:
e-mail: RICHARD.WARD@BASF.COM

BASF Personal Care & Nutrition GmbH

BASF Personal Care & Nutrition GmbH · 40589 Düsseldorf 2.

FORWARDING ORDER

Please quote when making queries/invoices

No.: 2006681168
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W. H. Bowker Limited
HOLME ROAD

PR5 6BP PRESTON
Great Britain

Fax-Nr.: 01772626196

Please book in accordance to existing freight agreements

Freight counter: BASF SE
Frachtrechnung bitte an folgende Adresse senden:
BASF SE
Accounting
67074 Ludwigshafen
Germany
Gilt nicht für: EXW - Lieferungen!

1.

- What to do if the forwarding order has not been received:

If you did not receive a forwarding order with the shipment number, please contact the responsible transport manager before sending the invoice.

2. To whom the invoice has to be addressed and where should it be sent to?

Based on the above mentioned information for the freight payer, please refer to the attached Excel file for the invoice address and other necessary details (e.g. VAT Number).

3. What has to be observed in addition when issuing the invoice?

3.1 Outbound freights

3.1.1 Billing with one invoice

All costs known at the start of transport have to be charged. All deliveries from one shipment number have to be invoiced on one invoice.

Collective invoices containing several shipment numbers will not be accepted.

3.1.2 Separate invoices for

- Delivery based on order (Freight payer and all other information communicated by mail)
- Delivery based on cost centre (Freight payer and all other information communicated by mail)
- Delivery based on shipment

3.1.3 Separate invoices for the following constellations:

- National VAT
- Free of VAT
- Reverse Charge
- Duties and Import VAT

3.1.4 Invoice details requirements:

- SAP R/3 transport number (9 or 10 digits)
- Gross weight for packed goods (different tax weight has to be mentioned as well)
- Net weight for bulk goods
- Place of dispatch / place of delivery and delivery date (**at least the month**)
- Destination with postcode and country (incl. name of consignee)
- Information of consolidation shipments
- Details of costs to be settled
- One amount per unloading point incl. all surcharges (all deliveries within a shipment for a customer have to be consolidated)

3.1.5 Additional information needed:

- **Principles for freight billing costs (FAG) for special / additional costs.**
FAG: All costs, that are not included in the current freight agreement at the time the transport was contracted or which were accrued additionally during the transport (e.g. demurrage, diversions), have to be confirmed by our transport manager before billing. Should the freight payer accept the costs, you will receive the form Principles for freight billing costs (FAG) or an e-mail with shipment cost type (e.g. Y106, Z129). **Additional costs can only be invoiced with the shipment cost type on hand. Invoices containing non-approved surcharges, are not accepted and will be sent back unsettled.**

Comment: Return charges based on the origin shipment have to be announced as extra costs and be handled as such, as describe above. Here too, the above mentioned procedure is valid.

3.2 Inbound freights

3.2.1 Separate invoices for

- Delivery based on order (Freight payer and all other information communicated by mail)
- Delivery based on cost centre (Freight payer and all other information communicated by mail)
- Delivery based on shipment (Freight payer – see 2)

3.2.2 Invoice details requirements:

- SAP R/3 transport number (9 or10 digits) / order / cost centre
- Gross weight for packed goods (different tax weight has to be mentioned as well)
- Net weight for bulk goods
- Place of dispatch with postcode and country
- Destination with exact unloading point
- Details of costs to be settled

4. Export declaration for VAT purposes / entry certificate

The declaration or forwarding certificate, has to be either part of the invoice or as an attachment for all cross-border transportations.

4.1 Intra-Community deliveries

The following information must be included cumulatively:

1. Name and address of the operator responsible for the transport and the date of issue.
2. Name and address of the supplying operator and the contractor of dispatch.
3. Quantity of the goods of delivery and its trade name.
4. Recipients of the goods of delivery and destination within the Community.
5. The month in which the transport of goods ended in the Community.
6. Insurance of the forwarder responsible for the transportation.

Forwarders from Germany and the EU-Community:

"We have dispatched/forwarded the consignments specified in this invoice to EC member states in accordance with your instructions, We ensure that this statement is made to the best of our knowledge and belief, according to our business documents that we have on file within the territory of the European Community."

Non E.U Community forwarders:

"We have dispatched/forwarded the consignments specified in this invoice to EC member states in accordance with your instructions. We ensure that this statement is made to the best of our knowledge and belief."

7. Signature of the operator responsible for the transport (handwritten signature or signature exemption according to OFD)

Alternatively, fully completed and signed bills of lading are also accepted as proof.

4.2 Deliveries outside the European Community territory.

ATTENTION: For all deliveries that end outside of the European Community, only customs documents (preferred), alternatively, Airwaybill, Bill of Lading or a CMR that has been fully completed and bearing the signature of the recipient, will be accepted.

Invoices without proof of export, will be returned unbooked!

The freight forwarder is obliged to ensure the submission of separate export certificates at any given time within the statutory retention period of 10 years.

5. What special details have to be observed?

5.1. Particularities to sea and airfreight:

There are two existing shipments:

1. The preliminary leg
2. The main leg and on-carriage

The transport costs incurred are registered for each shipment and therefore have to be billed separately for each shipment. It should be noted that:

1. The preliminary leg consists of just the pure transportation cost excluding such costs like e.g. B/L issuing.
2. The main-leg contains the freight rate itself, surcharges and all other agreed costs, e.g. B/L issuing.

5.2 Exception for tank containers in overseas business:

There is no separate billing of the preliminary leg costs for tank containers in overseas business.

The freight has to be billed exclusively with reference to the main leg shipment (Point/Point or Point/Port rates).

6. More information on cooperation.

6.1 Types of invoicing

BASF SE (including all other European Companies of the BASF Group) in general aims for electronic invoicing for freights. Please contact G-FFS/PF to discuss the future type of invoicing most suited.

6.2 Forwarder evaluation:

Based on internal evaluations we provide reports to our freight procurement and operative units with reference to billing quality.

6.3 Correction of faulty positions:

Should you discover an error in the invoice before sending, it is expected that the invoice will be corrected and that no correction credit note will be issued. If the invoice has already been sent, we will reduce the payment and therefore no credit note will be needed on your behalf. (If there are legal regulations that prohibit a reduction from our side, we will send you a credit note request.). You will receive a reclamation note with detailed reasons in reference to the reductions.

6.4 Unjustified Reminders:

We have observed that on numerous occasions that some accounting departments issue reminders for invoices that we have return due to being non-compliant. This is often the case when dealing with branches with a central accounting department. Please ensure that returned invoices are reported to your accounting department so that they can take this into account by the account balancing in order to avoid unjustified reminders.

6.5. Regular Account balancing:

We are also interested in regular account balancing as old receipts leads to unnecessarily high processing work. Should you have not received any correspondence from us, although your invoices have remained unpaid for a period of six weeks, you can assume that we have not received the original invoice.

Please check the status of your invoice in our Supplier portal in the internet. Should you require admission into this portal please contact base.worldaccount-ap@basf.com.

If you do not find the invoice in the portal, please contact us for further clarification.

Please send your requests / payment requests to the following address:
As per excel-file (column 3 or 4)

Should any points in general be unclear or for any special invoice, please contact us before sending the invoice (zf-freights-europe@basf.com).

BASF SE
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