

THE SUPPLIER'S GUIDE TO INVOICING ACCENTURE

Dear Supplier,

Thank you for providing goods or services to Accenture. This guide contains important information about:

- Establishing and maintaining your Accenture supplier profile;
- Special instructions for purchase order invoices;
- Preparing invoices for Accenture;
- What you need to know about Withholding Tax
- Submitting invoices to Accenture;

1. ESTABLISHING AND MAINTAINING YOUR ACCENTURE SUPPLIER PROFILE

Make sure the details we have on file remain current. If there are any changes to the following, please notify Accenture immediately by sending an email to nigeria.rtp@accenture.com or contact Accounts Payable, 2nd Floor Citibank Building, 27, Kofo Abayomi Street, Victoria Island, Lagos. You can also call us through 012707100 Ext. 1655.

- a) Mailing address;
- b) Purchase order receipt email address;
- c) Contact information;
- d) Bank information;
- e) Phone or fax.

2. SPECIAL INSTRUCTIONS FOR PURCHASE ORDER INVOICES

It is very important when supplying goods or services to Accenture, to do so only upon receipt of an official Purchase Order (PO). At the discretion of Accenture, goods or services received without an official purchase order would risk non-payment, unless an alternative arrangement has already been agreed with our procurement function. You can contact Accenture Procurement through email at Procurement.support@accenture.com or through phone by dialing 012707100 Ext. 1655.

Accenture's official Purchase Orders will be sent via email notifications from Accenture's procurement tool, Ariba Buyer or hand delivered to you by the requestor bearing the sender's address: eprocurement.mail@accenture.com or Accounts Payable, 2nd Floor Citibank Building, 27, Kofo Abayomi Street, Victoria Island, Lagos. Please ensure you are able to receive emails from this address accordingly.

Other special instructions

- If you are providing goods and services to Accenture under more than one Purchase Order, you must invoice for each separately. Only one Purchase Order can be referenced per invoice.
- The format of the invoice must match the format of the Purchase Order. The following guidelines should be observed:
 - ✓ Reference the appropriate purchase order line item number for each line item on the invoice;
 - ✓ For goods, the total for each line must represent the extended amount for that good;
 - ✓ Charge for services and expenses must be itemized on separate lines;

- ✓ Always review the 'comments' section on the Purchase Order for additional processing instructions;
- ✓ Always quote the Purchase Order number (which starts with 45XXXXXXXX).

Please do not:

- × Mark the purchase order number with a highlighter as this affects the quality of our invoice scanning;
- × Handwrite the Purchase Order numbers on the invoice (where possible);
- × Quote the Purchase Requisition number (which starts with PRXXXXXX).

3. PREPARING INVOICE FOR ACCENTURE

When preparing invoices, please ensure you include the following information:

- Title 'Tax Invoice' prominently displayed;
- Company's full legal name and address;
- Correct Accenture Billing Entity Name;
- Correct Accenture address;
- A Tax invoice must carry the date at which same is submitted to Accenture
- Name of the Accenture contact who requested the goods or services (in email format preferably). The contact name needs to be mentioned above the Accenture Address (Note: this employee will be asked to confirm receipt of goods or services and verify the accuracy of the invoice);
- Contact details (i.e. email and phone) and name of your accounts receivable representative;
- Supplier Tax Invoice number or applicable reference number;
- Supplier Value Added Tax Number – if goods/service is VAT applicable
- Supplier Tax Identification Number, if your company is a registered corporate entity
- Supplier Tax Payer ID – if supplier is an individual, partnership or enterprise
- Invoice date;
- Accenture Purchase Order number beginning with 45XXXXXXXX where the goods or services are provided against a purchase order;
- Itemized description and quantity of the goods or extent of services that were supplied or rendered;
- Total amount due along with applicable VAT
- Accenture's standard payment terms are 30 days for all supplies/service and 15 days for catering service/restaurant from the date of invoice. Please ensure that these payment terms are stated on the invoice unless alternative payment terms have been agreed in writing with Accenture Procurement;
- Agreed Payment Method. Please note standard payment method is cheque for all local currency invoice below N10m
- Complete banking details for Accenture to pay local currency invoice, if amount is above N10m:
 - Beneficiary Name (Same as Supplier's name on invoice)
 - Beneficiary Account Number
 - Bank Name and Address
 - Bank Branch
 - Bank Sort Code
- Complete banking details for Accenture to pay foreign currency invoice,:
 - Beneficiary Name
 - Beneficiary Account Number

- Bank Name and Address
- Bank Swift Code
- Bank IBAN Number (If payment is in GBP or EUR)
- Intermediary Bank Name & Address (If applicable)
- Intermediary Bank Swift Code

Any incomplete information may result in delay in payment from Accenture.

If you are issuing a credit note against a cancelled invoice, quote the corresponding invoice reference against which the credit note is being issued.

4. WHAT YOU NEED TO KNOW ABOUT WITHHOLDING TAXES

It is important to note that payments for goods/services are subject to applicable Withholding Tax in accordance with Nigerian Tax laws and regulations. See **Appendix** Section at the bottom of this Guide for the applicable Withholding Tax rate in line with prescribed government regulations.

5. SUBMITTING ORIGINAL INVOICES TO ACCENTURE

Kindly submit original hard copy invoices within five business days from the invoice date to the following mailing address (preferred method):

Accenture Limited
Accounts Payable
2nd Floor Citibank Building
27, Kofo Abayomi Street
Victoria Island, Lagos
Nigeria

Important: Please submit only the original hard copy of the invoice to the mailing address provided above. If you send a copy of the invoice to your Accenture contact at their request, please clearly indicate on the invoice that it is a copy. This will help to prevent duplication in our systems and prevent payment delays.

For more information and assistance regarding your Accenture Supplier Profile, invoice or payment processing, please contact Accenture at nigeria.rtp@accenture.com. For purchase request, purchase order, or other procurement related inquiries, please send it to Procurement.support@accenture.com. Alternatively, you can contact Accenture through phone by dialing 012707100 Ext. 1655.

Kind regards,

Accenture Procurement

Appendix:

Applicable Withholding Tax Rates (in line with prescribed government regulations).

S/N	LIST OF TRANSACTIONS	VAT RATE	CORPORATE ENTITY - WHT RATE	INDIVIDUAL, PARTNERSHIP OR ENTERPRISE - WHT RATE
1	Advertising	5%	10%	5%
2	Agency Fees	5%	10%	5%
3	Training Materials	0%	0%	0%
4	External Seminars & Training Courses	5%	10%	5%
5	Books & Publication Subscriptions	5%	5%	5%
6	Professional Bodies Subscription	0%	0%	0%
7	Staff Events - Venue Hire	5%	10%	10%
8	Staff Events - Food & Beverage	5%	5%	5%
9	Staff Events - Facilitator Costs	5%	10%	5%
10	Medical Fees - Consultancy, Registration etc	5%	10%	5%
11	Medical Fees - Lab Test, Surgery etc	0%	0%	0%
12	Airfares - Business Travel	5%	0%	0%
13	Taxi's	5%	10%	5%
14	Rental/Leased Cars	5%	10%	5%
15	Parking Costs	5%	10%	5%
16	Hotel	5%	0%	0%
17	Apartment Rental/Lease	5%	10%	5%
18	Technology Lease Expense	5%	10%	5%
19	Hardware Maintenance Contracts	5%	5%	5%
20	Software Maintenance Contracts	5%	10%	5%
21	Electronics Maintenance Contracts	5%	10%	5%
22	Computer Supplies	5%	5%	5%
23	Mobile Phone Purchase Costs	5%	5%	5%
24	Mobile Phone Call/Rental Charges	5%	10%	5%
25	Telecommunications Lease Expense	5%	10%	5%
26	Telecommunications Maintenance Contracts	5%	5%	5%
27	Telecommunications Call Charges	5%	0%	0%
28	Communication Data Network	5%	0%	0%
29	Building Leases	5%	10%	5%
30	Facility Equipment Leases	5%	10%	10%
31	Facility Maintenance Contracts	5%	5%	5%
32	Office Furniture & Equipment Purchases	5%	5%	5%
33	Catering Consumables	5%	5%	5%
34	Catering Consumables - Corporate Restaurant	5%	5%	5%

35	Utility Costs	5%	5%	5%
36	Electricity Costs	5%	5%	5%
37	Water Costs	5%	5%	5%
38	Heating Costs	5%	5%	5%
39	Office Cleaning	5%	5%	5%
40	Office Security Services	5%	10%	5%
41	Offsite Storage	5%	10%	5%
42	Furniture Removal Fees	5%	10%	5%
43	Purchase Consumable Office Supplies	5%	5%	5%
44	Courier & Postage Costs	5%	5%	5%
45	Reproduction & Printing Expense	5%	5%	5%
46	Consulting/Professional Fees	5%	10%	5%
47	Travel Services	5%	10%	5%
48	Human Resource Services	5%	10%	5%
49	Legal Fees	5%	10%	5%
50	Subcontractor Fees Principal - Other	5%	10%	5%
51	Subcontractor Expenses	0%	0%	0%
52	Tax Services	5%	10%	5%
53	Media Advertising Costs	5%	10%	5%
54	Promotional Events	5%	10%	5%
55	Sponsorship	0%	0%	0%
56	Charitable Contributions & Donations	0%	0%	0%
57	Insurance Costs	0%	0%	0%

Accenture is committed to conducting its business free from unlawful, unethical or fraudulent activity. Suppliers are expected to act in a manner consistent with the ethical and professional standards of Accenture set forth in the Accenture Code of Business Ethics, including reporting promptly unlawful, fraudulent or unethical conduct. Accenture has established reporting mechanisms and prohibits retaliation or other adverse action for reporting such conduct. A copy of the Accenture Code of Business Ethics can be found at the following address: [http://www.accenture.com/Global/About Accenture/Corporate Governance/CodeProgram.htm](http://www.accenture.com/Global/About_Accenture/Corporate_Governance/CodeProgram.htm)