



Tax and Self-Billing Invoice Web-Guide

This Web-Guide forms part of any Purchase Order issued by Buyer to Supplier incorporating Buyer's applicable set of terms and conditions of purchase, as referred to or identified on the Purchase Order ("**Global Terms**"). This Web-Guide is supplemental to the applicable Global Terms, and the applicable Global Terms will take precedence over this Web-Guide, except to the extent that this Web-Guide specifically states otherwise. Any defined terms not so defined in this Web-Guide shall be interpreted in accordance with the definitions contained in the applicable Global Terms (as may be varied or amended by the Purchase Order).

Responsibilities

Buyer will pay all applicable transaction taxes and VAT (collectively "Tax") submitted in a timely manner in accordance with the terms of the Purchase Order.

Supplier will separately state any applicable Tax which is payable by Buyer on all its invoices and supporting documentation. Supplier is responsible for reimbursing Buyer for any VAT that cannot be recovered due to the Supplier's delayed issuance of valid VAT invoices

In the case of self-billing the Supplier is responsible for submitting accurate information required to determine and calculate Tax. Buyer will not be responsible for penalties, interest or fees imposed on Supplier as a result of incorrect calculation or billing of Tax. Supplier will, upon request submitted by Buyer, provide documentation to support the billing and recovery of Tax paid.

If so registered, Supplier must provide details of all of its relevant VAT registration numbers to Buyer. Such VAT registration numbers will be entered into Buyer's SAP Vendor Master (previously managed through Global Supplier Database (GSDB)). Supplier is responsible for notifying Buyer where the Tax calculation via Buyer's self-billing invoice system is incorrect due to erroneous data elements. Both parties agree to make the necessary adjustments.

Where self-billing is directed by JLR the supplier agrees to accept self-billing unless the Supplier provides their refusal within 14 days of the issue of the SBI.

The Supplier agrees to the self-billing terms as set forth in Attachment A and Attachment B of this Web-Guide.

The self-billed terms set forth in Attachment A and Attachment B shall expire on the effective date of expiry or earlier termination of the Purchase Order issued by Buyer to Supplier.

Supplier agrees that if it changes its VAT registration number Supplier will immediately inform Buyer's Purchasing Department of the new VAT registration number and upon Buyer's receipt of such notification, Supplier will be deemed to have entered into a new self-billing agreement with Buyer in line with the self-billed terms set forth in attachment A and Attachment B upon receipt of the notification by Buyer.

Self-billed invoices are generally issued in electronic form. Supplier must notify Buyer if it is not prepared to receive self-billed invoices in electronic form.

Supplier is responsible for declaring Tax that becomes due and payable. Tax amounts must be separately stated on all invoices and supporting documentation.



Supplier is responsible for the provision to Buyer of all supporting documentation (e.g., an appropriate original VAT invoice) to aid Buyer in recovering any Tax charged to Buyer.

Supplier is responsible for the provision to Buyer of all supporting documentation to aid Buyer in claiming UK R&D Credit as set forth in Attachment C of this Web-Guide.

VAT registration details for Jaguar Land Rover Limited

Please ensure that all invoices quote the relevant VAT registration number for the relevant Buyer company operation that you are contracting with, and the appropriate invoice address.

<i>Jaguar Land Rover Limited UK VAT number</i>	<i>GB 927153228</i>	<i>This VAT number should be used for all invoices subject to the exceptions below.</i>
<i>Jaguar Land Rover Limited Austrian VAT number</i>	<i>ATU71728348</i>	<i>Use this number if you are shipping goods to an Austrian operation or supplying goods and services subject to Austrian VAT</i>
<i>Jaguar Land Rover Limited German VAT number</i>	<i>DE298403263</i>	<i>Use this number if you are shipping goods to Germany or supplying goods and services subject to German VAT</i>
<i>Jaguar Land Rover Limited Slovakian VAT number</i>	<i>SK4020294476</i>	<i>Use this number if you are shipping goods to Slovakia or you are supplying goods or services subject to Slovakian VAT.</i>
<i>Jaguar Land Rover Limited Spanish VAT number</i>	<i>ESN6062759C</i>	<i>Use this number if you are supplying goods to a Spanish location or you are supplying goods or services subject to Spanish VAT.</i>
<i>Jaguar Land Rover Limited Hungarian VAT number</i>	<i>HU30391570</i>	<i>Use this number if you are shipping goods to Hungary or you are supplying goods or services subject to Hungarian VAT.</i>

Please note that Jaguar Land Rover Slovakia S.R.O is a separate company in Slovakia and has its own VAT registration SK2120125381 and should be used if making supplies to this entity.

Suppliers using foreign subsidiaries or affiliates to fulfil goods and services contracts

Supplier is responsible for notifying Buyer prior to order placement when it uses a subsidiary located outside of the country where Supplier's principal place of business is located to provide Goods and/or Services to Buyer.

Should Supplier propose a change from the country of principal place of business after order placement and some / all of the supplied Goods and/or Services will be satisfied from the subsidiary / affiliate location, Buyer must be informed as soon as possible.

VAT team contacts

Queries relating to VAT should be directed to jlrvatp@jaguarlandrover.com

Attachment A

SELF-BILLING AGREEMENT BUYER RESPONSIBILITIES

Buyer agrees:

1. To issue self-billed invoices, corrective invoices and duplicate invoices in the name of and on behalf of Supplier for all supplies made to it by Supplier.
2. To make reasonable efforts to ensure that self-billed invoices show Supplier's name, address and VAT registration number, along with all the other details which constitute a valid VAT invoice.
3. To include a statement on all self-billed invoices to confirm each is a "self-billing invoice issued by Buyer on behalf of Supplier".
4. To include a statement on the self-billed invoice that "the tax shown is Supplier's output tax liability due to the tax authority".
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 Supplier if the issue of self-billed invoices will be outsourced to a third party.

Acceptance Procedures:

7. Retain a copy of the self-billed invoice indicating that Supplier accepts the self-billed invoice(s).

Attachment B

SELF-BILLING AGREEMENT SUPPLIER RESPONSIBILITIES

Supplier agrees:

1. To authorise Buyer to issue self-billed invoices, corrective invoices and duplicate invoices in the name of and on behalf of Supplier.
2. To retain a copy of the agreement and where required, either obtain prior approval from Supplier's local tax authority to operate self-billing or notify the local tax authority of the existence of the agreement.
3. Not to issue sales invoices for the transactions covered by this Web- Guide. Note that Supplier must still issue shipping invoices in line with the associated Delivery Terms Web- Guide.
4. To notify Buyer immediately if it:
 - a) changes its VAT registration number;
 - b) ceases to be VAT registered; or
 - c) sells its business, or part of its business as a going concern.
5. To remain liable for the correct application of VAT on each self-billed invoice and for the content of the invoice so that it constitutes a valid VAT invoice in accordance with the rules applicable for the country in which the supply takes place. If Supplier believes that the VAT treatment is incorrect, it should contact Jaguar Land Rover's tax office at jlrvathp@jaguarlandrover.com within 15 days of receipt of the invoice.
6. To adhere to the VAT amount stated in Tax Authority currency as stated on the SBI.
7. That the VAT indicated on the invoice is Supplier's output tax liability due to the relevant local tax authority.
8. To request a self-billed invoice from Buyer in the event Buyer does not send one to Supplier.

Acceptance Procedures:

9. Any self-billed invoice issued by Buyer on Supplier's behalf shall be deemed to have been correct and accepted by Buyer unless Supplier notifies Buyer within 14 days of any error on the self-billed invoice. Supplier shall retain the self-billed invoice for a period of 14 days.
10. Where required, fulfil any local acceptance procedures that may exist.

Attachment C

R&D SUPPLIER RESPONSIBILITIES

“Research and Development Expenditure Credit - Chapter 6A, Part 3, Corporation Tax Act 2009”

1. If the provision of the Goods and/or the performance of any Services (including any Deliverables) involves or requires Supplier to carry out any research, design or development activity as defined for tax purposes in s.1138 of the Corporation Tax Act 2010 (“Qualifying R&D Activity”):
2. Buyer shall be solely entitled to claim tax relief for such Qualifying R&D Activity under Chapter 6A, Part 3, Corporation Tax Act 2009, including any amendment or extension to or re-enactment of such Act and any subordinate legislation;
3. Supplier will notify Buyer in writing of any such Qualifying R&D Activity, either prior to the Commencement Date or, where such Qualifying R&D Activity is not apparent at the Commencement Date, as soon as it becomes aware; and
4. Supplier will provide all relevant information relating to the Qualifying R&D Activity and provide such assistance as Buyer may reasonably require to enable Buyer to claim the *tax relief*.”

R&D team contacts

Queries relating to VAT should be directed to rdec@jaguarlandrover.com