

**IMPORTANT COMMUNICATION FOR VENDORS SUPPLYING BARRY CALLEBAUT ITALIAN
ENTITIES -
NEW MANDATORY E-INVOICING REGIME AND INVOICING STANDARDS**

22/09/2021

Dear Vendor,

The intent of this letter is to inform you of recent modification in the Italian Budget Law (Law no.2016/2017) - **part A**, and our new requirements regarding the submission of your invoices to enable smooth process and payment to our agreed terms - **part B**.

Yours Sincerely,

Darko Suman
CFO Region EMEA

Maciej Kulbat
Head of Shared Service Center Europe

PART A - BUDGET LAW (Law no.2016/2017)

Law no. 205 of December 27, 2017, (2018 Budget Law) details important law changes regarding e- invoices. The law requires mandatory e-invoices for all B2B (business to business) and B2C (business to consumer) transactions, when carried out between legal entities, either resident or established for VAT purposes.

From January 1, 2019

After this date, all legal entities that are resident and established in Italy must issue electronic invoices according to a standard XML format (some exceptions apply). The provision requires every legal entity to adopt IT systems that will manage that format, if they do not have it yet. As a vendor of ours, in order to handle the receipt of your e-invoices, the **recipient code** ("Codice Destinatario") that identifies our company on the SDI system is **ZE7RB0G**.

Barry Callebaut legal entities in the scope:

Legal Entity	Legal Address	Plant Address	VAT Registration number
Barry Callebaut Manufacturing Italia S.p.A.	Corso Monforte 41 20122 Milano MI, Italy	Via Felice Cavallotti 35 28921 Verbania VB Italy	VAT Reg.: IT13266400152 Codice Fiscale 01185690193
Barry Callebaut Belgium NV, Italian branch	Via Morimondo, 23 20143 Milano MI, Italy	N/A	VAT Reg.: IT14057540966 Codice Fiscale: 14057540966
Dolphin S.R.L.	Corso Monforte 41 20122 Milano MI, Italy	Viale San Sisto 207/C 06132 San Sisto PG Italy	VAT Reg. & Codice Fiscale : IT05779910966

The e-invoices that you will issue to our Company must be filled in with the above-mentioned code in the XML field no. 1.1.4 <CodiceDestinatario>. The invoices which are sent to our PEC (Certified Email Address) will not be accepted.

Furthermore, please remember:

- It is requested to insert in the field 2.1.2.2 <IdDocumento> the PO number in the e-invoice file, where existent.
- Legal entities that are exempted by VAT law from mandatory e-invoicing (so-called “soggetti minimi” or “soggetti forfettari”) need to notify us with the reason for being excluded from e-invoicing regime, reason of exemption has to be mentioned in the invoice (regime and Law ref) and they have to send us their invoices at the following email address: **ap_invoices_italy@barry-callebaut.com**.

PART B - NEW INVOICE REQUIREMENTS

We greatly value our suppliers and the work we do together. To further strengthen our collaboration, please find below new requirements for invoice submission.

New requirements are classified into the following areas:

- 1. Required Format and Information on your invoice (page 3)**
- 2. Invoice issue and submission date (page 4)**
- 3. Changes in your data (page 4)**
- 4. Communication methods (page 4)**
- 5. Invoice rejection (page 5)**

The requirements listed further in this letter will be also effective from **1st January 2019**.

1. Format and required Information on your invoice

Format of Supplier Invoice:

- **Vendors established in Italy:** Invoice in XML format. 1 XML = 1 Invoice
- **ONLY for Soggetti Minimi, Soggetti Forfettari and Vendors not established in Italy:**
Invoice in PDF format send to: ap_invoices_italy@barry-callebaut.com (1 PDF = 1 e-mail):
 - Maximum amount of pages accepted in a PDF is 20. Surplus pages will be ignored.
 - If supporting documentation for an invoice needs to be attached, it can either be placed in the same email “after” the PDF invoice and must be in ‘Word’ or ‘Excel’ format or included in the invoice PDF after the actual invoice.
 - If multiple invoices are sent in one PDF, only the first invoice will be processed.
 - Password protected PDFs will NOT be processed.
 - No watermark or colour background.

Required Information on Supplier Invoice (applicable to **ALL**)

- Barry Callebaut Legal Entity that you are doing business with (combined with address).
Please ensure that it is the correct legal entity.
- BC VAT registration number.
- Your Full Legal Company Name.
- Your Full Legal Company Address.
- Your VAT registration number.
- Your IBAN and or Bank Account number.
- Your Accounts Receivable contact details (optional)
- **PO Number** - provided by Barry Callebaut contact person during the order. For multiple PO numbers, put them on separate lines without dashes/slashes.
- **For invoices without PO** - The business **e-mail address** of the Barry Callebaut person who requested the service unto the invoice (top of the invoice).
- Information to show if it is an Invoice, Credit Note or Pro forma (top of the document).
- Invoice Reference Number, Invoice line item details (e.g. good/service description, material number).
- Unit Prices, Unit of Measurements (lb, kg, ea), total quantities and total prices, if applicable, per line.
- Total VAT amount and Total Gross Amount.
- Credit Note should contain reference to Original Invoice Number.
- Document Date.

2. Invoice issue and submission date

Invoice issue date:

As for the invoice issue date, we kindly ask you to respect the following:

- For Goods – issue date to match the dispatch date.
- For Services – issue date to be in accordance with the agreement/contract.

Invoice submission time:

All invoices should arrive at the SDI interface or submission email account no later than 3 days after the issue date.

3. Changes in your data

It is your responsibility to ensure that Barry Callebaut has received up to date information with respect to required data for handling and processing of your invoices e.g.:

- Bank account – important: to change bank details please provide an approved bank document from the list: a bank statement or a letter from a bank in a pdf format.
- VAT identification number.
- Your contact details: address.
- Your Accounts Receivable contact and email address etc.

Any changes should be immediately communicated to the respective Barry Callebaut Business Unit representative/ budget holder.

4. Communication methods

Email Address for invoice transmission:

All legal entities that are resident and established in Italy:

- 1 XML = 1 invoice should be sent to the SDI interface.

Soggetti Minimi, Soggetti Forfettari and Vendors not established in Italy:

- Please send only 1 PDF per invoice to: ap_invoices_italy@barry-callebaut.com

Email Address for queries:

If you would like to ask us a question or have any further concerns regarding your invoice please contact us by sending your email to: ap_queries_italy@barry-callebaut.com.

Direct Contact:

In really urgent **cases you may also** call us by phone: +48 42 612 87 00.

5. INVOICE REJECTION

We would like, once again, to ask you to adhere to our requirements. Unfortunately, we will ask for a credit note and a new invoice if our standards are not met as of **1st January 2019**.