

## ACCOUNTS PAYABLE: Quick Guide to Invoicing & Payment

We value you as our supplier and we want to make it easy for you to do business with us. This Quick-Guide contains some useful information on our invoicing and payment process and explains essential information that an invoice must contain to help ensure you are paid on time.

This Guide is for suppliers who supply goods and services to **Fletcher Living** or **Fletcher Residential Ltd** (both names used interchangeably or referred to as “FRL”).

### Key Requirements: Tax Invoice and Purchase Orders

You must obtain a valid purchase order from FRL or one of our branches **before** supplying goods and/or services to us. If you do not have a purchase order, please contact the person you have been dealing with at FRL to get this information.

The purchase order relating to the goods and/or services you have provided must be included in your invoice. If there is no valid purchase order number shown on your invoice it will be returned to you and could delay payment.

### Invoice Requirements: What to include on your invoice

#### Your invoice must reference:

- A FRL purchase order number.
- FRL business unit / branch and name of your contact that issued the purchase order

Please refer to list of Fletcher Living business units on the last page.

All invoices should also contain the following information. Check your contract to see if any additional information is required by the Buyer and/or Category Manager.

Topic	Requirements
<b>Standard Tax Invoice Requirements</b>	<p>A valid tax invoice must contain the following information:</p> <ul style="list-style-type: none"> <li>• Be clearly marked “Tax Invoice” in a prominent place</li> <li>• Date of issue of the tax invoice</li> <li>• Your business name (or trade name) and address</li> <li>• Invoice number</li> <li>• Our Purchase Order number</li> <li>• Buyer or recipients name and address</li> <li>• Description of good and/or services supplied</li> <li>• Quantity or volume of the goods or services supplied</li> </ul>
<b>Additional Tax Invoice Requirements (for NZ)</b>	<p>*Invoice must meet the requirements of the Goods and Services Tax Act 1985. In addition to the Standard Tax Invoice requirements, NZ invoices must contain the following:</p> <ul style="list-style-type: none"> <li>• Your GST number - if you are registered for GST</li> <li>• Currency must be in New Zealand dollars. If the underlying payment for goods or services is denominated in foreign currency, the tax invoice must be stated in New Zealand dollars at the exchange rate applying at the time the goods or services were supplied.</li> <li>• Amount due: Currency must be in NZD <ul style="list-style-type: none"> <li>○ Calculate the amount due, excluding GST (e.g. Net)</li> <li>○ Calculate the amount of GST due</li> <li>○ Calculate the total amount due including GST (e.g. Gross)</li> </ul> </li> </ul>

Topic	Requirements
<b>FRL Requirements</b>	FRL requires the following information on supplier invoices (if applicable): <ul style="list-style-type: none"> <li>• Total Discount and Discount due date</li> <li>• Payment Instructions</li> <li>• Payment terms (must be according to agreement with FRL)</li> <li>• Bank account number</li> <li>• Supplier contact details</li> <li>• Contract number</li> <li>• Delivery note number</li> <li>• Any additional charges must be itemised such as freight cost, delivery cost, handling fee, insurance cost, etc.</li> <li>• For overseas supplier include the Country of Origin and Incoterms</li> <li>• Each invoice must refer to ONE purchase order number</li> <li>• In the event that a supply is exempt from GST, this should be <b>clearly</b> and separately identified on your invoice</li> </ul>
<b>Contractors Guidelines</b>	<ul style="list-style-type: none"> <li>• No work is to be carried out without a valid Purchase Order. Please direct any queries relating to purchase orders to the responsible branch Quantity Surveyor (QS).</li> <li>• For contractors and sub-contractors – <b>please refer to your specific contract/agreement terms</b> and arrangements you have with your FRL representative (e.g. QS).</li> </ul>
<b>Other Requirements</b>	Attach relevant verifying documents reasonably requested by the Buyer
<b>Credit Note (or Debit Note)</b>	Generally any adjustment to an invoice will require a credit to be issued which is compliant with GST law. <b>The document must clearly state on it “Credit Note”</b> and not “Tax Invoice”. Credit note must refer to the original invoice number and purchase order number. It may only refer to ONE invoice number.

## Where to send your invoices

Email all *invoices, credit notes and statements* to the centralised Accounts Payable email address. Please only send your invoice in ONCE - there is no need to post or email additional copies.

Business Unit	Email address for invoice/s
Fletcher Living / Residential	<a href="mailto:AP.Living@fbu.com">AP.Living@fbu.com</a>

Our system accepts the following email file format types: JPEG, Tiff, PDF, xls (Excel) or doc (Word). However, if your invoice is created in Excel or Word format, please convert it to **pdf** format before submitting for payment as our system prefers **pdf**.

Send only one invoice per file, for example, if you have 3 invoices, you should send to us as 3 separate PDF files. The file should contain only the invoice with no other supporting documents attached. Note files over 10Mb will be rejected by the system.

- *Do not use coloured pen or highlighters on your invoice. This creates error when scanned through our system and may delay payment.*
- *Please do not include any messages or requests in the email as only the documents are scanned, this email address is not monitored.*
- *Please beware of invoices being sent from accounting solutions like Zero and MYOB, as they can email a 'link' rather than PDF attachment, which can't be processed by our system.*

## Invoice payment

FRL's preferred payment method is by electronic bank transfer directly into the supplier's bank account.

FRL's payment term is according to what is stipulated in your contract or purchase order. If the payment date falls on a weekend or statutory holiday, then payment will be processed the next business day.

## Change your account details

When changing bank account details you must provide us with a valid document that includes the bank account details such as bank deposit slip and bank verified printed document.

All other changes including changes to company names, business trading name, company registration numbers, company ownership and GST please provide documents or information that will help us manage our master data base e.g. a valid invoice showing your GST number or ABN number, NZ Certificate of Incorporation and Australian Securities and Investment Commission (ASIC) reference.

## Contacting Accounts Payable

If you have any questions or queries on payment dates, receipt of invoice, request copy of remittances, please email:

Business Unit	Enquiries
Fletcher Living / Residential	<a href="mailto:apfletcherliving@fbu.com">apfletcherliving@fbu.com</a>

*\*Enter this email address in the "To.." field/section, NOT in the "CC.." field/section\**

## FAQ's

### Why has my invoice been returned to me?

There should have been communication returned to you along with your invoice. Please review this in the first instance. If you are still unsure – refer to section *Contacting Accounts Payable*.

### Where do I send a credit note?

Please send all credit notes to the same address as tax invoices – refer to section *Where to send your invoices*.

### I submitted an incorrect invoice, who do I contact?

If your original invoice is incorrect – refer to section *Contacting Accounts Payable*.

### When will I be paid?

Please refer to your contract or purchase order.

### What have I been paid for?

Please refer to your remittance advice which is typically delivered via email. If you did not receive a remittance please contact – refer to section *Contacting Accounts Payable*.

## Fletcher Living business units

Please refer listing below.

FRL business units	Physical Address	Postal Addresses
<b>Support Office</b> (incl. Land Development team)	Level 1, The Annex 810 Great South Road Penrose, Auckland 1061	Private Bag 99922 Newmarket Auckland 1149
<b>Central North Branch</b>	Level 1, Rua 810 Great South Road Penrose, Auckland 1061	PO Box 18039 Glen Innes Auckland 1743
<b>South Branch</b>	6/72 Cavendish Drive Manukau Supa Centre Auckland 2104	Private Bag 99950 Newmarket Auckland, 1149
<b>Canterbury Branch</b>	Level 2, 156 Armagh Street Christchurch Central Christchurch 8011	PO Box 42114 Tower Junction Christchurch 8149

## Example Tax Invoice:

**1**

**ABC Goods Ltd**

55 Main Street, Auckland, 8976 | PO Box 12-345 | Phone: (09) 876 5432

**SCHEDULE B**

**3**

**DELIVERED TO:** Jane Porter  
Area Sales Manager  
Tasman Insulation

**INVOICE TO:** Tasman Insulation NZ Ltd  
9-15 Holloway Place, Penrose  
Auckland 1061

**2**

# TAX INVOICE

**4**

**GST number:** 98-765-432  
**Date of invoice:** 30 April 2016  
**Invoice number:** #00178  
**Purchase Order #:** 78910  
**Contract:** Building Security  
**Contract reference #:** AB-1234  
**Delivery Note #:** DN456

The following information MUST be provided in the tax invoice and credit note:

- Vendor's legal business name/trade name, address
- The words "TAX INVOICE" or "CREDIT NOTE" in a prominent place
- Fletcher Building Business Unit (legal name) that ordered the goods &/or service, FB purchaser's or recipients full name
- GST or ABN number, Invoice number, invoice date, FB purchase order number (each invoice may only have ONE purchase order number)
- Clear description of goods &/or services, Quantity/volume, Unit cost & amount ex GST, discount/rebate- if applicable, GST and total payable-

-Provide Contract name & contract number if applicable  
-Delivery Note number if applicable

Description	Quantity	UoM	Unit Price exc GST	Amount NZD
Outdoor CCTV security camera	12	each	\$229.00	\$2,748.00
TV monitor 15" 1080p HD	8	each	\$110.00	\$880.00
4 channel HD DVR	4	each	\$105.00	\$420.00
<b>Subtotal of Products</b>				<b>\$4,048.00</b>
<b>Additional Charges:</b>				
<b>Handling Fee</b>				\$50.00
<b>Freight Cost</b>				\$100.00
<b>total exc GST</b>				<b>\$4,198.00</b>
<b>GST due</b>				<b>\$629.70</b>
<b>Total amount due including GST</b>				<b>\$4,827.70</b>
<b>Early Payment Discount (Incl GST)*</b>				<b>\$482.77</b>
<b>Total due after discount</b>				<b>\$4,344.93</b>

Any additional charges must be itemised (e.g delivery/freight cost, insurance, special packaging required)

Where available the following information are to be provided: Payment instructions, bank account number, payment terms (must be according to agreement with FB), vendor contact details. For overseas vendors include Country of Origin and incoterms if applicable

**For direct bank payment**  
Account name: ABC Goods Limited  
Account number: 00 234 4545 455 02

**Payment term:** 50 days from the end of the month following receipt of invoice

**Queries**  
If you have any queries concerning this invoice please contact:  
John Smith  
(09) 876 5432  
john.smith@abcgoods.co.nz

\*early payment discount if paid on/or before 7-May-2016