Invoice submission requirements

It is important to Suncor to pay its suppliers on time. Adhering to the following guidelines will assist with those efforts. Invoices that do not meet the requirements outlined in this document are subject to rejection. Suppliers will need to correct and re-submit for processing.

Standard invoice requirements
Ensure every invoice submitted to Suncor is legible, does not contain handwritten information, and meets minimum standards required by tax authorities (e.g., Canada Revenue Agency). All invoices must contain the following information: • Supplier legal company name • Supplier remit-to address with postal code/zip code and telephone number • Suncor affiliate "Sold to" full legal entity name (see Suncor Legal Entities) • Invoice date • Invoice amount pre-tax, tax breakdown (e.g. PST, GST, VAT), and total amount with tax • Invoice currency (must match currency on the purchase order and vendor bank account) • Unique invoice number • Tax registration number(s) or VAT identification number • Suncor invoice coding All documentation to support invoice charges should be included with the invoice(s) submission to ensure charges can be appropriately verified. This includes, but is not limited to, breakdown of hours/rates, timesheets, third party invoices, intercompany charges, markups applied, etc. Additional detailed supporting information may be requested by Enterprise Commercial Assurance prior to payment in a prescribed electronic spreadsheet format for validation purposes.

Suncor invoice coding requirements	
In addition to Suncor's *standard invoice requirements*, purchase order (PO) and non-purchase order invoices have the following additional requirements:	
PO invoices	**Non-PO invoices**

• Suncor purchase order number
• Invoiced items must reference applicable Purchase order line item
• Invoiced items must be itemized to match PO/contract including:
    o Quantity
    o Units
    o Rates
    o Description of material or service (including part # where applicable)
Note: Only 1 purchase order can be billed per invoice
	• Suncor company code
	• Suncor supplier number
	• Suncor general ledger (GL) number
	• Suncor cost object:
	    o Cost centre
	    o Network activity
	    o Work order
	    o Work breakdown structure (WBS)
	    o Internal order number

Prior to invoice submission, ensure purchase order funds are available for work completed.

Payment of an invoice does not constitute acceptance of charges and remains subject to attest and audit as per terms and conditions of the contract.

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Invoice submission instructions

How to submit an invoice

Suncor uses third party applications including SAP Fieldglass and the SAP Ariba Business Network to allow electronic invoice submission by suppliers. These tools allow the tracking of invoices to see if they have been approved, disputed, or paid.

Service PO invoicing	Service suppliers must submit all invoices connected to an SAP Fieldglass service commitment through SAP Fieldglass. Service PO invoices for purchase orders not sent through SAP Fieldglass should be invoiced in accordance to the instructions on the purchase order.
Material PO invoicing	Material PO invoices for purchase orders sent through the SAP Ariba Business Network must be submitted through the Business Network. Material PO invoices for purchase orders not sent through the Ariba Business Network should be invoiced in accordance to the instructions on the purchase order.
Non-PO invoicing	Invoices not related to a purchase order should be submitted to accounts payable via email. Please adhere to the following requirements: • One attachment per email submission • One invoice per attachment, including all supporting documentation • All attachments must be in PDF format • Attachments must not exceed 10MB Do not include instructions in the body of the email – only attachments will be reviewed.

AP (Accounts Payable) contact information

Email invoice submissions should be directed to the payables team:

Corporate AP
AP@Suncor.com

Once submitted, you will receive a reply email indicating that Suncor has received your invoice. Sending your invoice directly to an internal Suncor business unit or function may delay payment. Suncor has a standard payment term of 60 days from the date of the invoice (Net 60) unless otherwise agreed upon within a contract.

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Supplemental invoice instructions

Submission of credits
Should an invoice discrepancy occur, a full credit should be provided / entered into appropriate e-platform to reverse the original invoice submission. Invoice may then be rebilled in full for the corrected amount. Note that credits should be submitted as separate documents and should never be combined with amounts owed by Suncor. Any deviations will delay processing.

Non-resident withholding tax:
Additional requirements are applicable for any work done in Canada from a non-Canadian entity. Suncor Energy Inc. and its subsidiaries ("Suncor") are responsible to comply with the requirements of the Canada Revenue Agency (CRA) including reporting the number of days that non-resident vendors (represented by either an employee or sub-contractor) performed services in Canada.

The following information is required to be submitted with each invoice:

- Amount of fees related to services performed physically in Canada, excluding Quebec (before taxes)_____
- Amount of fees related to services performed in Quebec only (before taxes)
- Number of days physically present in Canada (include weekends and holidays)_____

Multiple employees or contractors working in Canada on the same date count as one (1) day only.

Holdbacks:
Certain construction or improvement work may be subject to holdbacks. The supplier or contractor is responsible for submitting charges to Suncor for the value of the work completed less the holdback amount. The amount of holdback percentage is dictated by provincial legislation.

Example:

Item	Amount
Total amount claimed this invoice	$ 198,014.57
Less Holdback Amount	$ (19,801.46)
Subtotal	$ 178,213.11
GST - 5%	$ 8,910.66
Total	**$187,123.77**

The supplier submits a subsequent invoice for the payment of the holdback amount once the contract work has been completed and all registered liens have been released.

If you have any questions regarding whether holdback is applicable and the percentage to be withheld, please contact your Suncor SCM representative.

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