



Dow Invoicing Requirements

Invoicing Quality Standards and Submission Methods

What Information Should be on your Invoice?

Accurate invoice information provides significant benefits to your company including fast delivery of payment, early invoice data validation and better visibility on payment status. In order to avoid delays in payment, it is critical that your invoice includes **ALL** required information and matches the details provided in Dow's Purchase Order ("Purchase Order" or "PO"). Please follow all Purchase Order instructions from Dow for invoice submissions.

Buyer will only pay accurate invoices submitted in accordance with the Purchase Order requirements. If an invoice does not meet the requirements in the Purchase Order or is otherwise incomplete or incorrect (such as an incorrect amount or an item for which Buyer is not responsible for payment), the invoice where legally allowed, will be returned to you, and you must issue a new, correct invoice and submit it to Buyer. Where not legally allowed, the invoice will be referred back to you to provide additional details to Buyer. Invoices shall be accompanied by reasonable documentation if requested by Buyer to support the billing.

How should you submit your invoice?

Specific invoice submission methods may be required depending on regional/country requirements. For more information regarding regional invoice submission methods, refer to the regional links above for specific instruction.

Invoice submission methods may include one or more of the following:

- Digital Invoice Submission
- Email Invoice Submission
- Paper Invoice Submission

Submitting International Trade Orders

International Trade Orders follow a special submission process. If you have an International Trade Order and Invoice, please make sure to contact Dow's Freight Forwarder to align with the appropriate process to be followed.

Payment Inquiries: Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.

Specific Dow requirements for invoice information by different regions must be checked via the below links.

[NORTH AMERICA](#)

[EMEA & INDIA](#)

[ASIA PACIFIC](#)

[LATIN AMERICA](#)



Dow North America (NAA) Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

- Invoice must fully match the Purchase Order or Bill of Lading
 - Item number (if applicable) and a detailed description of the Services and/or Products
 - Unit price, quantity, unit of measurement, and currency must match the Purchase Order
 - Do NOT combine different transaction types (debit and credit) in one invoice
- **Purchase Order (PO) Number** or **Shipment Number** (for outbound freight invoices) is required
 - SES – Service Entry Sheet number (when required/available)
 - One shipment number per outbound freight invoice
- Invoice must be legible
- Supplier's complete name, tax identification number (or similar identification in non-U.S. jurisdictions) and remit to address including banking information.
 - Canada suppliers must include Tax Registration Number if charging Tax
- "Bill To" Entity Name exactly as noted on Purchase Order or Bill of Lading
 - Legal name and address (Bill to) may be different than Invoice submission name and address
- Supplier's invoice number
- Invoice date
- Freight INCOTERM® (if applicable)
- Tax amount/rate information (if applicable)
 - Canadian tax needs to be labeled on the invoice
- Any final balance due invoices should always indicate already-made payments and include the words "balance due"
- Additional Outbound and Inbound Freight Invoice requirements:
 - Origin City and State
 - Destination City and State
 - Ship Date
 - Bill of Lading number, railcar number, packing list number
 - Separately billed accessorial are to be billed via paper/EDI with explanation of service/rate/etc. – with the verbiage "Separately Billed Accessorial" conspicuously printed on the invoice
 - For Outbound Freight line haul charges must be submitted prior to submitting additional accessorial charges to avoid rejections at CASS
- Credit memos need to be sent as a PDF document to FUSCHEQ@dow.com

Submission Methods

Digital Invoice Submission (Preferred Method)

Over the past several years, Dow has invested in the implementation of digital networks to support its Source to Pay work process. Suppliers utilizing these digital networks see a significant improvement in their paid on time and accuracy performance. Dow strongly encourages all Suppliers to submit invoices using one of Dow's digital invoice submission methods. Dow is currently working with Elemica® and ARIBA®.

NAA Outbound Freight, EDI to CASS is preferred method for invoice submission. For set up contact Dowsupport@cassinfo.com. If you want to know more, we encourage you to contact your Dow Purchasing representative to discuss.

Email Invoice Submission or CASS upload (Acceptable)

While the use of digital networks should be your first choice, Dow understands that not all companies are ready to

implement a network solution. Dow does allow Suppliers to submit invoices via email.

PDF File Submission

- When emailing invoices, file submission must be in PDF format
 - Compressed or zipped files are not accepted
 - No more than 20 PDF's in an email with a combined file size of less than 30MB
 - No password protection or encryption on the PDF file(s)
- Each PDF file can only contain one invoice
 - Invoices with more than one page should not be split into separate PDF documents

Please send PDF invoices to the email addresses listed below:

The email addresses below are intended only to receive invoices. Check invoice status and submit new inquiries at www.dow.com/supplierportal

Invoice Type	United States & Canada
Indirect: Labor, Services, Warehouse, Other Invoices	FUSELAP@dow.com
Raw Materials	FUSNRMP@dow.com
Hydrocarbons	FUSHCNE@dow.com
Utilities	FUSAPUT@dow.com
Inbound Freight	Truck: FUSELTI@dow.com Loaded Inbound Rail Freight: FUSRAIL@dow.com Misc. Rail: FNARPMT@dow.com Ocean & Dray: FUSELOI@dow.com Air: FUSFREIG@dow.com Scripts/Uploads: FUSFSCR@dow.com Silicones: Veraction https://traxtech.com
Outbound Freight	Deep Sea Vessel: Dow Marine Logistics All other transportation modes: Upload to CASS portal Scripts/Uploads: FUSFSCR@dow.com
Scripted Invoices	Suppliers on scripted invoice must be approved by their Dow Purchasing contact and will receive invoice submission instructions separately

Paper Invoice Submission (by exception only)

Paper invoice submission is discouraged by Dow. Please use digital invoice submission wherever possible. Paper invoices must be scanned before being entered into Dow's system and hence lead to longer processing times.

Please send paper invoices to the mailing addresses listed below considering the country where your products or services are supplied to:

Invoice Type	United States	Canada
Indirect: Labor, Services, Warehouse, Other Invoices	PO Box 210279 Dallas TX 75211	PO Box 211129 Dallas TX 75211
Raw Materials	PO Box 210429 Dallas TX 75211	PO Box 210429 Dallas TX 75211
Hydrocarbons	PO Box 210279 Dallas TX 75211	PO Box 211129 Dallas TX 75211
Utilities	PO Box 210009 Dallas TX 75211	PO Box 210009 Dallas TX 75211
Inbound Freight	PO Box 210099 Dallas, TX 75211	PO Box 210099 Dallas, TX 75211

	DHL, FedEx, UPS: PO Box 2559 Midland MI 48641 Miscellaneous Rail Charges: Rail Miscellaneous Invoices PO Box 2879 Midland MI 48641-2879	DHL, FedEx, UPS: PO Box 2559 Midland MI 48641 Miscellaneous Rail Charges: Rail Miscellaneous Invoices PO Box 2879 Midland MI 48641-2879
Outbound Freight	Send directly to CASS: Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611	Send directly to CASS: Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611

Outbound Freight Truck Detention

Submitting Outbound Shipment related charges with Bill of Lading number to CASS:

- Detention Charges – Carriers are going to bill CASS for detention on carrier invoice per the following rules:
 - Carrier will submit **detention loading** charges to CASS on original invoice.
 - Carrier will submit **detention unloading** charges for Dow to Dow move only to CASS on original invoice.
- Detention Unloading at Customer
 - Carrier will submit detention unloading to the Customer.
 - If submitted to CASS on original invoice, unloading detention will be short paid.
 - If Carrier has tried to collect unloading detention from Customer and is unsuccessful after 90 days, or Customer has provided written refusal, the carrier can submit an additional accessorial invoice with all supporting documentation of attempts to collect from Customer to the following address:

Invoice Type	United States	Canada
Detention Unloading at Customer Only after attempt to collect from Customer	Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611	Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611

Freight Refund Submission

Freight refund check should include the following:

- Invoice Number
- One of the following
 - Shipment Number
 - Purchase Order
- If multiple shipments and/or invoices on a given refund check, a spreadsheet can be submitted with check referencing the above information needed to process your refund.
- This includes all payments made on behalf of CASS.

Please send refund checks to the mailing addresses listed below considering the country where your products or services are supplied to:

United States	Canada
Dow (or Dow subsidiary) FREIGHT REFUNDS P.O. Box 1286 Midland MI 48641-1286	Dow (or Dow subsidiary) FREIGHT REFUNDS P.O. Box 1286 Midland, MI 48641-1286

If you have questions pertaining to the Freight refund process or need additional information to submit your refund, please send correspondence to functional mailbox FUSCHEQ@dow.com.

Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.

CASS Information Systems Payment Services Team

To obtain payment information on Outbound Freight invoices billed to CASS or to check the status of a freight bill that was invoiced to CASS, go to www.Cassport.com. Before you are able to check the status, you will need to apply for a user name and password. To do this, please contact the CASS Payment Services Team at 314-506-5959 or email them at PaymentServicesSTL@Cassinfo.com. It is your responsibility to follow the process and status of invoice through the CASS portal.

CASS Shipper Base Numbers

Please refer to [Appendix](#) for Shipper Base Numbers required for submitting CASS invoice submission.



Dow Europe, Middle East, Africa, & India (EMEAI)

Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items
- **Purchase Order (PO) Number** or **Shipment Number** (for outbound freight invoices) is required
 - SES – Service Entry Sheet number (when required/available)
- Invoice must be legible
- Supplier's remit to address
- Freight INCOTERM® (if applicable)
- Any final balance due invoices should always indicate already-paid down payments
- "Bill To" Entity Name exactly as noted on Purchase Order
 - Legal name and address (Bill to) may be different than Invoice submission name and address
- The name and address of the Supplier and the Buyer
- The VAT registration number of the supplier¹
- The Buyer's VAT registration number² must also be included on the invoice for products & services purchased from other EU countries and when the Customer is liable for the payment of VAT.
- Supplier invoice number³
- Trade Register number⁴ of the Supplier
- The invoice date
- The date on which the products or services were supplied when different from the invoice date
- The quantity and type of products or services supplied

Invoices must also include the following data for every VAT rate or exemption in VAT:

- the price per piece or unit, excluding VAT
- any reductions (e.g. discount) that are not included in the price
- the VAT rate that has been applied
- the total cost (the price excluding VAT)
- in case of advance payment: the date of payment, if this is different from the invoice date
- the amount of VAT
- Invoice can be expressed in any currency, but the VAT amount should always be in local currency i.e. where the transaction is deemed to take place
- In cases where the person liable for payment of VAT is a tax representative, the VAT identification number of the tax representative, together with full name and address
- In the case of an exemption or where the Customer is liable for payment of VAT (reverse charge), reference to the EU Directive, local legislation or any other reference should be mentioned on the invoice
- Furthermore it must be apparent from the invoice whether a special VAT regulation applies

¹ In Germany the general tax number should be specified when no VAT number has been granted.

² In Kenya also the personal identification number (PIN) of the Supplier and Customer should be specified.

³ In Kenya the invoice should be generated through an Electronic Tax Register (ETR) containing details of the transaction. The logo and identification of the ETR should be specified on the invoice. In Ghana invoices must be pre-printed as authorized by the Commissioner of VAT. Invoices which are not pre-printed must be approved by the Commissioner of VAT before use. Furthermore, the Supplier's signature should be specified on the invoice in Ghana.

⁴ Not mandatory in Norway, Switzerland, France, Ireland, Portugal, Spain, Sweden, UK and Poland. In Germany the responsible registration court and the names of the managing directors should typically be specified on the invoice.

Submission Methods

Digital Invoice Submission

E-Invoice: XML (Italy only)

- Any invoice issued by an established company in Italy versus another established company in Italy and/or Italian resident and/or an Italian government institution, needs to be in the form of an XML message.
- This XML invoice has to be sent to the fiscal authorities in Italy (SDI) where an invoice check will be executed by the SDI. Only approved XML invoices will be distributed by SDI to the Buyer.
- Codice Destinario Dow: **CS8NOAM**
- Codice Destinario Dow in cases submitted via ARIBA® network: **IRKA1JB**
- XML Mapping should be set up as indicated below, following the closing `</DatiGeneraliDocumento>` tag

XML Mapping

Purchase Order references

```
<DatiOrdineAcquisto>  
  <RiferimentoNumeroLinea>Invoice Line Item Number</RiferimentoNumeroLinea>  
  <IdDocumento>Purchase Order Number</IdDocumento>  
  <NumItem>PO Item Number</NumItem>  
</DatiOrdineAcquisto>
```

Service Entry Sheet references

```
<DatiContratto>  
  <RiferimentoNumeroLinea>Invoice Line Item Number</RiferimentoNumeroLinea>  
  <IdDocumento>SES Number</IdDocumento>  
  <NumItem>SES Item Number</NumItem>  
  <CodiceCommessaConvenzione>SES#</CodiceCommessaConvenzione>  
</DatiContratto>
```

Shipment Number references

```
<DatiDDT>  
  <NumeroDDT>Shipment Number</NumeroDDT>  
  <DataDDT></DataDDT>  
  <RiferimentoNumeroLinea>Shipment Line Item Number</RiferimentoNumeroLinea>  
</DatiDDT>
```

Dow contact name/e-mail address

If you do not have one of the other references, you are asked to communicate our internal Dow contact name in the follow tag:

```
<Causale>Dow contact and email address</Causale>
```

Example of Purchase Order XML Mapping

```
<FatturaElettronicaBody>  
  <DatiGenerali>  
    <DatiGeneraliDocumento>  
      <TipoDocumento>TD01</TipoDocumento>  
      <Divisa>EUR</Divisa>  
      <Data>2024-08-01</Data>  
      <Numero>25</Numero>  
      <ImportoTotaleDocumento>120.38</ImportoTotaleDocumento>  
      <Causale>UFFICIO ACQUISTI</Causale>  
    </DatiGeneraliDocumento>  
    <DatiOrdineAcquisto>  
      <RiferimentoNumeroLinea>001</RiferimentoNumeroLinea>  
      <IdDocumento>45xxxxxxxx</IdDocumento>  
      <NumItem>1</NumItem>  
    </DatiOrdineAcquisto>  
  </DatiGenerali>  
  <DatiBeniServizi>
```

EDI Connection

Dow is currently working with Elemica® and ARIBA® on EDI (electronic data interchange). If you want to know more, please contact your Dow Sourcing representative to discuss.

For freight export related invoices, Dow is currently working with Cass on electronic invoice formats. For the carriers on-boarded to Cass, and for the specific scope, this is the preferred method of invoice submission. If you want to know more, please contact your Dow Sourcing representative to discuss.

Email Invoice Submission

PDF file submission

- When emailing invoices, file submission must be in PDF format
 - Compressed or zipped files are not accepted
 - No more than 20 PDF's in an email with a combined file size of less than 30MB
 - No password protection or encryption on the PDF file(s)
- Each PDF file can only contain one invoice
 - Invoices with more than one page should not be split into separate PDF documents

Please send PDF invoices to the email addresses listed below:

The email addresses below are intended only to receive invoices. Check invoice status and submit new inquiries at www.dow.com/supplierportal

Valid Functional Mailboxes to submit your PDF and/or XML Files:

Bill to Dow Entity Country	Email Address	Additional Comments
Africa	FTNINZA@dow.com	
Austria & Germany	FTNAPGE@dow.com	
Belgium	FTNAPBE@dow.com	
Denmark	FTNAPDK@dow.com	
Finland	FTNAPFI@dow.com	
France ⁵	FTNAPFR@dow.com	Refer to the two attached documents to enable PDF invoicing. <u>Dow France Billing Certificate Form:</u> <ul style="list-style-type: none">• English Version• French Version <u>Dow France SAS - PDF Invoicing Instructions:</u> <ul style="list-style-type: none">• English Version• French Version
Italy	FTNAPIT@dow.com	Non-Domestic Invoices Only

⁵ Utilize included forms to enable PDF submission for France. It is a regulatory requirement to have a signed contract in place between both parties to continue submission and accepting invoices in PDF format. The invoices must be originally generated through the Supplier's ERP (no manual scan of the paper copy).

India	FTNAPIN@dow.com	Digitally Signed in compliance with Indian Legislation
Netherlands	FTNAPNL@dow.com	
Norway	FTNAPSE@dow.com	
Portugal	FTNAPPT@dow.com	
Saudi Arabia	FTNAPAE@dow.com	
Spain	FTNAPES@dow.com	
Sweden	FTNAPSE@dow.com	
Switzerland	FTNAPCH@dow.com	
Turkey	FTNAPCH@dow.com	
United Arab Emirates	FTNAPAE@dow.com	
United Kingdom	FTNAPUK@dow.com	
All others	FTNAPOR@dow.com	

Paper Invoice Submission (not recommended)

Paper invoices submission is discouraged by Dow. Please use digital invoice submission wherever possible. Paper invoices are scanned before being entered into Dow's system. Therefore, it is very important that the invoice has a high quality.

Follow Dow's Purchase Order for the correct mail to address. If the mail to address is not mentioned on the Purchase Order, send paper invoices to the addresses listed below⁶ considering the country where your products or services are supplied:

Valid Mail to address to submit your paper invoice:

Bill To Dow Entity Country	Mail to address:
Algeria	DOW CHEMICAL IMEA GMBH - Liaison Office Algeria 12, allée des Palmiers (Ex- lot Djenane El Malik) Hydra, Algiers Algeria
All Other African Countries	Dow Southern Africa (PTY) LTD Ground floor Magma Building Maxwell Office Park Magwa Crescent Waterfall City MIDRAND 1686
Austria & Germany	DOW PO Box 95 820 15 Bratislava SLOVAKIA
Belgium	DOW PO Box 105 820 15 Bratislava SLOVAKIA
Denmark	DOW PO Box 114 820 15 Bratislava SLOVAKIA
Finland	DOW PO Box 115 820 15 Bratislava SLOVAKIA
France	DOW PO Box 98

⁶ If the correct country is not listed, contact your Dow commercial manager or other Dow contact for the correct mail to address.

	820 15 Bratislava SLOVAKIA
India	DOW 48/2 Kudlu Gate off Hosur Road Bangalore 560 068 INDIA
Italy (Non-Domestic Invoices Only)	DOW PO Box 102 820 15 Bratislava SLOVAKIA
Netherlands	DOW PO Box 96 820 15 Bratislava SLOVAKIA
Norway	DOW PO Box 123 820 15 Bratislava SLOVAKIA
Poland & Romania	DOW PO Box 113 820 15 Bratislava SLOVAKIA
Portugal & Saudi Arabia	DOW PO Box 110 820 15 Bratislava SLOVAKIA
Spain	DOW PO Box 101 820 15 Bratislava SLOVAKIA
Sweden	DOW PO Box 107 820 15 Bratislava SLOVAKIA
Switzerland	DOW PO Box 94 820 15 Bratislava SLOVAKIA
Turkey	DOW TÜRKİYE KİMYA SANAYİ VE TİCARET LİMİTED SİRKETİ Dilovası organize san.Böl.2.Kısım D:2001 Sok No:1 KOCAELİ/DİLOVASI TURKEY
United Arab Emirates	Dow Chemical IMEA GmbH Al Wahda City Tower Hazaa Bin Zayed the First Street Abu Dhabi United Arab Emirates
United Kingdom	DOW PO Box 103 820 15 Bratislava SLOVAKIA

Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.

CASS Information Systems Payment Services Team

Updated: August 2024

To obtain payment information on Outbound Freight invoices billed to CASS or to check the status of a freight bill that was invoiced to CASS, go to www.Cassport.com. India related invoices must still refer to the Dow Supplier Portal for payment details information. Before you are able to check the status, you will need to apply for a username and password. To obtain credentials through Cass, go to www.Cassport.com and apply for a username and password by clicking the “sign-up” button. It is your responsibility to follow the process and status of invoice through the CASS portal.



Dow APAC Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

Non-Freight Invoice

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items with amount for each PO line
 - Unit price, quantity, unit of measurement and currency must match the Purchase Order
 - If down payment/prepayment is made, please mark “down payment/prepayment” on invoice
- **Purchase Order (PO) Number** or **Shipment Number** (for outbound freight invoices) is required
 - SES – Service Entry Sheet number (when required/available)
- Invoice must be legible
- Supplier’s complete name, tax identification number (or similar identification in non-U.S. jurisdictions) and remit to address
- “Bill To” Entity Name exactly as noted on Purchase Order
 - Legal name and address (Bill to) may be different than Invoice submission name and address
- Supplier’s invoice number
- Invoice date
- Tax amount/rate information (if applicable)

Logistics Invoice

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items with amount for each PO line
- Please make sure to contact Dow logistic focal to align with the appropriate process to be followed
- E-file (Uploading file) is required
- Name the E-file by “Cocd_Vendor Code_inv number”
- Send the E-file to scanning functional email box but differentiate the email subject line to state if the email contains E-file only or Invoice + E-file
- Supporting document (3rd party re-claim invoices, if any)
- Do NOT combine different transaction types (e.g. Inbound freight, Outbound freight, Freight forwarder service fee, etc) in one invoice.

Submission Methods

Digital Invoice Submission

PDF File Submission

- When emailing invoices, file submission must be in PDF format
 - Compressed or zipped files are not accepted
 - No more than 20 PDF’s in an email with a combined file size of less than 30MB
 - No password protection or encryption on the PDF file(s)
- Each PDF file can only contain one invoice
 - Invoices with more than one page should not be split into separate PDF documents
- Soft copy invoice and supporting document should be combined in one PDF file
- **Elemica Digital Submission** - 1 PDF, 1 Dow template, and all mandatory fields must be filled in

Please send PDF invoices to the email addresses listed below:

The email addresses below are intended only to receive invoices. Check invoice status and submit new inquiries at www.dow.com/supplierportal

Valid Functional Mailboxes to submit your PDF Files:

Country	Comment	PDF invoice receiving mailbox
Australia	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	FAUAPAY@DOW.COM
China	Original e-Invoice accepted. Do not send printed E-invoices to paper invoice scanning location.	FPASCAN@DOW.COM
Hong Kong	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	fhkscan@dow.com
Indonesia	e-Invoice NOT accepted for domestic transactions, the mailbox provided on the right is only to receive PDF e-Invoice from overseas Suppliers.	FJKSCAN@DOW.COM
Japan	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	fjpscan@dow.com
Korea	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	fslapay@dow.com
Malaysia	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	fmyscan@dow.com
Myanmar	e-Invoice NOT accepted for domestic transactions, the mailbox provided on the right is only to receive PDF e-Invoice from overseas Suppliers.	FNZSCAN@DOW.COM
New Zealand	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	FNZSCAN@DOW.COM
Philippines	e-Invoice NOT accepted for domestic transactions, the mailbox provided on the right is only to receive PDF e-Invoice from overseas Suppliers or Suppliers with CAS certificate	FPHSCAN@DOW.COM
Singapore	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	fsgscan@dow.com
Taiwan	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	ftwscan@dow.com
Vietnam	Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location.	FVNSCAN@DOW.COM

Paper Invoice Submission

- Invoice and related supporting document should be clipped together
- Please separate invoices with different invoice numbers, do not clip together

Please send paper invoices to the mailing addresses listed below considering the country where your products or services are supplied:

Country	Mailing Address (EN)	Mailing Address (Local language)
Australia	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA
China	Iron Mountain Shanghai Mail Point DOW, No.38 Liuming Road, Putuo District, Shanghai 200333 Attn: Dow Program Tel: 021-56055028-601	铁山档案文件管理（上海）有限公司 上海市普陀区柳明路 38 号 DOW，邮 编 200333 收件人：Dow 项目组 联系电话：021-56055028-601
Hong Kong	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA
Indonesia	PT Crown Worldwide Indonesia Taman Tekno Blok D/20 Sector XI, Bumi Serpong Damai Tangerang 15314 Indonesia Attn: Citantri Ayu / Ade Sofyan Subject: Dow Indonesia Phone: +6221 7588 2338	NA
Japan	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA
South Korea	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 E-invoice receiving mailbox: FSLAPAY@dow.com	NA

Myanmar	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA
Malaysia	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA
New Zealand	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA
Philippines	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA
Singapore	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 E-invoice receiving mailbox: FSGSCAN@DOW.COM	NA
Taiwan	SOFTWARE ISLAND (TAIWAN) LIMITED Ref: Dow Taiwan 6F.-3, No189, Sec. 2, Keelung Rd Xinyi District, Taipei City, 110 TAIWAN Phone: 88622732-8994 / 88622732-0670	香港商適時科技有限公司台灣分公司 备注: Dow Taiwan 110 台北市信義區基隆路二段 189 號 6 樓之 3 電話: 88622732-8994 / 88622732 - 0670
Vietnam	Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932	NA

Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.



Dow Latin America Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items
- **Purchase Order (PO) Number or Shipment Number (for outbound freight invoices) is required**
 - **SES – Service Entry Sheet number (when required/available)**
- Invoice must be legible and readable
- Supplier's complete name, tax identification number (or similar identification in non-U.S. jurisdictions) and remit to address
- "Bill To" Entity Name exactly as noted on Purchase Order
- Supplier's invoice number and Invoice date
- Freight INCOTERMS® (if applicable)
- Tax amount/rate information (if applicable)
- Unit price, unit of measurement and currency must match the Purchase Order
- Any final balance due invoices should always indicate already-made payments

Submission Methods

Digital Invoice Submission (recommended)

e-Invoice: XML File Submission (only applicable to domestic Colombia, Mexico and Brazil)

Please check the critical XML requirements by country in the last page that must be implemented by your company. Address these requirements internally and/or contact Dow for clarification on requirements.

- **Colombia:** Domestic Large Players and early adopters must submit 1 PDF + 1 XML invoice per email
- **Mexico:** Domestic Suppliers must submit 1 PDF + 1 XML invoice per email
- **Brazil:** Domestic Suppliers must submit CT-e / NF-e XML invoices to SEFAZ. Paper copies of CT-e/NF-e invoices should not be submitted to Dow Accounts Payable email addresses as these are taken directly from government website for payment purposes. The process for non-electronic invoices, such as domestic Services or all foreign transactions remains unchanged.
- **Elemica Digital Submission** - 1 PDF, 1 Dow template, and all mandatory fields must be filled in.

EDI Connection

Dow is currently working with Elemica® and ARIBA® on EDI (electronic data interchange). If you want to know more, please contact your Dow Sourcing representative to discuss.









PDF file submission

- When emailing invoices, file submission must be **in PDF format**
 - Only one invoice per PDF file
 - Email size should be **less than 30MB**
 - No password protection or encryption on the PDF file
- Only one (1) invoice per PDF file.
 - Invoices with more than one page should **not be split into separate PDF documents**.
- For Mexico and Colombia, you must only send 1 PDF + 1 XML per email. The subject line of the email must clearly identify its purpose – for example "Invoice", "Credit Note", "Debit Note", etc.

Invoices must be sent by email to the correct Dow address listed in the section below:

The Dow email addresses below are for receiving invoices only and should **not** be replied to. If you need support or help, visit www.dow.com/supplierportal

Valid Functional Mailboxes to submit your PDF and/or XML Files:

Where to send your invoice for Domestic Purchases				
Bill to	Send P2X* File?	Invoice File Type	Note	Email
 Argentina	Yes	PDF copy of invoice and P2X file must be submitted to Dow in a single email	XML must be submitted to AFIP	dow.prod.p2x@rica-inbound-email.elemica.com
 Argentina	No	PDF copy of invoice must be submitted to Dow	XML must be submitted to AFIP	facturaladow@dow.com
 Brazil	Yes	P2X template and PDF invoice must be submitted to Dow in a single email	Do not send PDF of NF-e and CT-e Do not send XML	dow.prod.p2x@rica-inbound-email.elemica.com
 Brazil	No	All types of services invoices, Credit and Debit notes	Do not send PDF of NF-e and CT-e Do not send XML	faturabrdow@dow.com
 Colombia	Yes	PDF copy of invoice and P2X file must be submitted to Dow in a single email	An additional email is <u>required</u> for the XML file and PDF	dow.prod.p2x@rica-inbound-email.elemica.com
 Colombia	No	Suppliers required by DIAN: send XML and PDF, within a single ZIP file. Non-obligatory suppliers at DIAN: send PDF	For international purchases, the PDF must be sent to facturaladow@dow.com	facturacol@dow.com
 Mexico	Yes	PDF copy of invoice and P2X file must be submitted to Dow in a single email	An additional email is <u>required</u> for the XML file and PDF	dow.prod.p2x@rica-inbound-email.elemica.com
 Mexico	No	XML & PDF	For international purchases, the PDF must be sent to facturaladow@dow.com	facturamex@dow.com
All other LAA	Yes	PDF copy of invoice and P2X file must be submitted to Dow in a single email		dow.prod.p2x@rica-inbound-email.elemica.com
All other LAA	No	PDF		facturaladow@dow.com

Contract negotiations may require a third party to pay on behalf of Dow, in which case the supplier is informed where to send the invoice through the commercial contract.

For import material, a copy of the invoice must also be sent to the Broker due to customs clearance

Note: *P2X is a Dow template which is sent in via Elemica. This is only applicable if your company has been onboarded and is sending the P2X file to Elemica.

Where to send your invoice for International Purchases			
Bill To Dow Entity Country	Type of Purchase	Dow Companies	Email Address
 Argentina	Material	All Companies in Argentina	Send the invoice directly to your Freight Forwarder
 Brazil	Material	All Dow companies in Brazil	Send the invoice directly to your Freight Forwarder
Other LAA Countries	Material	All other Dow companies	facturaladow@dow.com

All countries in LAA	Service	All Dow Companies	Brazil: faturabrdow@dow.com Other LAA Countries: faturabrdow@dow.com
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Brazilian Requirements for Paper Invoices (NF-e and CT-e)

- NF-e (products) and CT-e (inbound freight): Hard Copy of the Invoice must accompany the products
- CT-e outbound freight: Hard copy of invoice must be sent to Dow's Requestor
- Please do NOT send paper copies of NF-e or CT-e invoices directly to Dow Accounts Payable email addresses and / or Iron Mountain® address as these are taken directly from the government website for payment purposes.

International Order Shipping

International purchase orders follow a special shipping process. If you have an international purchase order and an invoice, contact your Dow Brokers to align on the appropriate process to follow.

Dow Procure to Pay (PtP) Service Desk

If you have questions related to invoice requirements or payment status, please contact the Dow Procure to Pay Service Desk at www.dow.com/supplierportal.

Mandatory instructions for XML files

Make sure that critical fields are included as specified below (The instructions were revised in December 2019. Be aware of changes to legislation. It is not Dow's responsibility to provide updated instructions on changes to legislation regarding XML):

Please ensure critical fields below are included accordingly:

Brazil

- Purchase Order Numbers must be included on field “xPed” (10-digit number)
- Purchase Order Item must be included on the field “nltemPed”, (5-digit number read from left-to-right)
- Shipment Number must be included on field “xObs” (exact 8-digit number or 10-digit with leading zeros)

Mexico

- File Naming – the XML and PDF files must have the same name (just differs in file extension)
- XML Formatting: Dow needs Four critical items to successfully process your XML
- The Purchase Order (PO), Service Entry Sheet (SES) and/or Shipment Number must be accurate.
 1. **<cfdi:Addenda>** tag.
 2. **<cfdi:Concepto>** tag information, contained within Addenda.
 3. **ReferenceDoc** Attribute: This will contain a Purchase Order (PO), Service Entry Sheet (SES) and/or Shipment Number.
 - a. *ReferenceDoc* = “#PO4XXXXXXXX/XXXX”
 - b. *ReferenceDoc* = “#SHXXXXXXXXXX”
 - c. *ReferenceDoc* = “#SES10XXXXXXXX/0001”
 4. **ContactEmail** Attribute: This will contain the Dow Requestors Email address.
 - a. *Contact Email*=“Dowcontact@dow.com”

XML example of Addenda tag and the required attributes mentioned above:

```
3 <cfdi:Emisor Rfc="Example923456" Nombre="Example Company" RegimenFiscal="624" />
4 <cfdi:Receptor Rfc="Example123456" Nombre="ROHM AND HAAS MEXICO" UsoCFDI="G03" />
5 <cfdi:Conceptos>
6 <cfdi:Addenda>
7 <cfdi:Concepto ContactEmail="Dowcontact@dow.com" Cantidad="1" Unidad="SERVICIO" ReferenceDoc="#SH:42828946"
8 Descripcion="FLETE" ValorUnitario="5800.00" Importe="5800.00" ClaveProdServ="99999999" ClaveUnidad="E48">
9 <cfdi:Impuestos>
10 <cfdi:Traslados>
11 <cfdi:Traslado Base="5800.00" Impuesto="002" TipoFactor="Tasa" TasaOCuota="0.160000" Importe=
12 "928.0000" />
13 </cfdi:Traslados>
14 <cfdi:Retenciones>
15 <cfdi:Retencion Base="5800.00" Impuesto="002" TipoFactor="Tasa" TasaOCuota="0.040000" Importe=
16 "232.0000" />
17 </cfdi:Retenciones>
18 </cfdi:Impuestos>
19 </cfdi:Concepto>
20 </cfdi>Addenda>
21 </cfdi:Conceptos>
22 <cfdi:Impuestos TotalImpuestosRetenidos="232.00" TotalImpuestosTrasladados="928.00">
23 <cfdi:Retenciones>
24 <cfdi:Retencion Impuesto="002" Importe="232.00" />
25 </cfdi:Retenciones>
26 <cfdi:Traslados>
27 <cfdi:Traslado Impuesto="002" TipoFactor="Tasa" TasaOCuota="0.160000" Importe="928.00" />
28 </cfdi:Traslados>
29 </cfdi:Impuestos>
```

Colombia

- Purchase Order/Shipment Number and/or Service Entry Sheet (SES) must be included on <fe:Invoice><cbc:note>:
 - Purchase Orders Numbers must be prefixed by #PO, Shipment Numbers: prefixed by #SH and Service Entry Sheet numbers, prefixed by #SES
 - If an invoice has multiple PO references, each number should be separated by a “;”
 - In case no Purchase Order # exists, the Dow Requester’s e-mail must be included on tag <fe:AccountingCustomerParty> <cac:DeliveryContact><cbc:ElectronicMail/>
 - In case invoices are paid by credit card, they should be sent to Dow’s Cardholder and add the reference “PCARD” in the above XML field <fe:invoice><cbc:Note>

Appendix I, Reference to Shipper Base Numbers for Billing CASS

Shipper Base for Billing CASS	Currency For Shipper Number	CASS Shipper Name	Legal Entity Name for Company Code	Dow Company Code
CASS120400	US\$	DOW US\$	Dow	0001
CASS120401	CN\$	DOW CN\$	Dow	0001
CASS120400	US\$	DOW CANADIAN US\$"	Dow Canada ULC	0002
CASS120401	CN\$	DOW CANADIAN CN\$"	Dow Canada ULC	0002
CASS120400	US\$	DOW/UCC US\$"	Union Carbide Corporation	2000
CASS120401	CN\$	DOW/UCC CN\$"	Union Carbide Corporation	2000
CASS120400	US\$	DOW EUROPE US\$"	Dow Europe GmbH	2120
CASS120401	CN\$	DOW EUROPE CN\$"	Dow Europe GmbH	2120
CASS120400	US\$	DOW POLY-CARB, INC US\$	Poly-Carb, Inc	1410
CASS120401	CN\$	DOW POLY-CARB, INC CN\$	Poly-Carb, Inc	1410
CASS120404	US\$	DOW ROOFING SYSTEMS LLC US\$	Dow Roofing Systems LLC	1283
CASS120405	CN\$	DOW ROOFING SYSTEMS LLC CN\$	Dow Roofing Systems LLC	1283
CASS120400	US\$	DOW GNS TECHNOLOGIES LLC US\$	GNS Technologies, LLC	1325
CASS120401	CN\$	DOW GNS TECHNOLOGIES LLC CN\$	GNS Technologies, LLC	1325
CASS120400	US\$	Dow Canada Material Sciences ULC US\$	Dow Canada Material Sciences ULC	4004
CASS120401	CN\$	Dow Canada Material Sciences ULC CN\$	Dow Canada Material Sciences ULC	4004
CASS120400	US\$	ROHM & HAAS TEXAS INC US\$	ROHM & HAAS TEXAS INC.	4007
CASS120400	US\$	ROHM & HAAS CHEMICALS LLC US\$	ROHM & HAAS CHEMICALS LLC	4049
CASS120400	US\$	ROHM AND HAAS COMPANY US\$	ROHM AND HAAS COMPANY	4050
CASS120400	US\$	DOW SILICONES CORPORATION US\$	Dow Silicones Corporation	4301
CASS120401	CN\$	DOW SILICONES CORPORATION CN\$	Dow Silicones Corporation	4301
CASS120400	US\$	DCC LITIGATION FACILITY, INC US\$	DCC Litigations Facility, INC.	4309
CASS120401	CN\$	DCC LITIGATION FACILITY, INC CN\$	DCC Litigations Facility, INC.	4309
CASS120400	US\$	VALLEY ASSET LEASING LLC US\$	Valley Asset Leasing LLC	4319
CASS120401	CN\$	VALLEY ASSET LEASING LLC CN\$	Valley Asset Leasing LLC	4319
CASS120400	US\$	DEVONSHIRE UNDERWRITERS LTD US\$	Devonshire Underwriters LTD.	4325
CASS120401	CN\$	DEVONSHIRE UNDERWRITERS LTD CN\$	Devonshire Underwriters LTD.	4325
CASS120400	US\$	DC ALABAMA INC US\$	DC Alabama INC	4357
CASS120401	CN\$	DC ALABAMA INC CN\$	DC Alabama INC	4357