

This document is intended for North American suppliers that provide materials and/or services to Petro-Canada Lubricants Inc.(PCLI), and it includes the details suppliers are required to complete for each invoice. Completed invoices are submitted directly to PCLI Accounts Payable (AP) as outlined in the [Submitting Invoices to AP](#) section of this document (page 2).

Note: AP returns supplier invoices that do not meet the criteria described in this Standard.

Required Invoice Submission Details with an Associated Purchase Order (PO)

PO Details	<p>Invoice <i>must</i> include the following PO details, as they appear on the Purchase Order:</p> <ul style="list-style-type: none"> • PCLI Purchase Order number (ensure there is only one Purchase Order number for each invoice) • PCLI legal entity Name (refer to Legal Entity Names section for details) • PCLI contact names (if available) • Line Item number • Line item description
Tax information	<p>Invoice <i>must</i> include the following Tax information:</p> <ul style="list-style-type: none"> • Tax Amount divided into categories as required. Examples include Goods and Services Tax (GST), Provincial Sales Tax (PST identified by Province), Harmonized Sales Tax (HST), Québec Sales Tax (QST), Value Added Tax (VAT), city, state, country. • Goods and Services Tax registration number (if registered) • Québec Sales Tax registration number (if registered) • Tax status (i.e., taxable items or exempt items)
Supplier details	<p>Invoice <i>must</i> include:</p> <ul style="list-style-type: none"> • Supplier name • Supplier remit-to address • Supplier contact information • Unique invoice number • Invoice date
Item details	<p>Invoice <i>must</i> include:</p> <ul style="list-style-type: none"> • A description and dollar amount (excluding tax) for each individual charge, specifying the Material or Service associated with each charge • Dollar amounts that match the line item amounts listed in the Purchase Order • Invoice subtotal amount (pre-tax) • Total invoice amount (subtotal amount + tax amount) • Identify currency (i.e., CAD, USD) • Terms of Payment <p>Note: The invoice currency must match the currency on the Purchase Order)</p>
Backup Documents	<p>Include the following back-up documents, <i>as applicable</i>:</p> <ul style="list-style-type: none"> • Proof of delivery or Service receipt, such as: <ul style="list-style-type: none"> ◦ Signed Waybill or Bill of Landing ◦ PCLI-approved time sheets or Tasking Documents • PCLI-approved Payment Certificate • Any third-party invoices related to expenses, such as third-party charges
Payment Methods	<p>PCLI's mandatory method of payment is Automated Clearing House (ACH).</p>

Notes:

- It is important that you use a PCLI Purchase Order (PO) whenever you do business with PCLI. When PCLI makes a materials or service request, you should be given a PO. If you are not provided with a PO, please request one.
- Separate invoice submissions are required for debit and credit charges
- All invoices must reference PCLI's correct Legal Entity Name, as indicated in the [Legal Entity Names](#) section on page 4. If the supplier has any questions or concerns about the Legal Entity that must be used, the supplier must direct them to the PCLI Buyer (or business contact).

Non-Resident invoices: Suppliers from outside Canada but providing services in Canada must also provide the following information in their invoices to ensure Non-Resident Withholding Tax (NRWT) is calculated:

- Total amount of Services performed in Canada
- Total amount of Services performed outside Canada
- Total amount of Material
- Total amount of Expenses

Note: A Non-Canadian Resident supplier is any supplier residing outside of Canada that performs services within Canada. Under Regulation 105 of the Canadian Income Tax Act, Canada Revenue Agency requires that PCLI withhold a percentage from all payments in respect to services performed in Canada by a Non-Resident.

Required Invoice Submission Details for Non-Purchase Order Invoices

If the supplier is submitting an invoice without an associated PO, the following PCLI information must be included on the invoice. These details must be provided by the PCLI contact:

- PCLI company name
- General ledger account
- Cost Centre
- Correct PCLI invoice to (remit-to) address
- Vendor Number

Note: Obtaining Materials and/or Services with a Purchase Order is PCLI's preferred method of procurement.

Submitting Invoices to AP

Submit your invoice directly to PCLI AP by:

- Email (preferred submission method)
 - Regular mail or courier
 - Inter-office mail
 - ERS (Evaluated Receipt Settlement)
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PCLI Invoice Submission Standard (continued)

Note: For ERS Purchase Orders, no invoice submission is required. Payment will be generated automatically based on receipt of materials at PCLI.

Submit your invoice directly to PCLI AP by using one of the following options:

1. Email (preferred submission method)

Email invoices (as PDF attachments) to AP at accounts.payable@petrocanadalsp.com.

Limit one invoice per email (do include all relevant backup information).

Note: Payment terms begin on the date the invoice is received by PCLI Accounts Payable, *not* the date on the invoice.

2. Regular mail or courier

Organize large invoices using an elastic band or clip – please do not submit invoices in a binder.

Send invoices to the following address:

Regular Mail

Petro-Canada Lubricants
Accounts Payable
2310 Lakeshore Road West
Mississauga, Ontario
CA L5J 1K2

Courier

Petro-Canada Lubricants
Accounts Payable
2310 Lakeshore Road West
Mississauga, Ontario
CA L5J 1K2

If the supplier is mailing the invoice, the following guidelines apply:

- Invoices **with an associated PO** must be sent to the address listed in the *Invoice To* address on the PO
- Invoices **without an associated PO** must be sent to the address provided by the PCLI contact who requested the Material or Service

3. Inter-office mail

Legal Entity Names

The following table provides the correct PCLI legal entity names and company codes needed to submit invoices.


Note: Direct any legal entity questions or concerns to the PCLI employee who requested the Materials or Services.

Company Codes	Legal Entity Name
1700	PETRO-CANADA LUBRICANTS INC.
2200	PETRO-CANADA AMERICA LUBRICANTS INC
3240	PETRO-CANADA EUROPE LUBRICANTS LIMITED
3465	JIA SHI LUBRICANTS TRADING (SHANGHAI) CO. LTD

Appendix A: Sample Service PO Invoice

Service PO Sample Invoice						
XYZ Inc.		109 Thomas Street Oakville ON, L6J 3A7		Vendor Contact: Name Phone: 905-555-5555 Fax: 905-555-5555 E-mail: someone@example.com		
		INVOICE				
		<i>It is critical that you provide the correct purchase order (PO) number.</i>				
Invoice Number:	123456	Project Number:	123245			
Invoice Date:	August 1, 2011	Order Number:	123			
PO Number:	4500111111	Order Date:	July 15, 2011			
		Terms:	30 Days			
Bill To:		GST/HST Registration Number: 123456789 RT0001				
Petro-Canada Lubricants		QST Registration Number: 1134567890 TQ 0001				
Accounts Payable		PCLI Contact: SCM BUYER				
2310 Lakeshore Road West		Vendor Number: 411111		<i>Provide the name of the PCLI SCM buyer.</i>		
Mississauga, Ontario		<i>Provide the item and line breakdown for the service provided.</i>				
CA L5J 1K2						
Name	Description	Item	Line	Unit Price	Quantity	Total
John	Technician—Level 3	1	10	\$60/hr	42hrs	\$2,520.00
Matt	Technician—Junior	1	20	\$40/hr	28hrs	\$1,120.00
Josh	Technician—Junior	1	30	\$40/hr	42hrs	\$1,680.00
Travel Expenses	Hotel and Airfare for Matt and Josh	1	0	-	-	\$3,500.00
Materials	Steel piping/raw materials	1	40	\$60/ft	200ft	\$12,000.00
					Subtotal	\$20,820.00
					HST-ON	\$2,706.60
					Total	\$23,526.60
Total Due and payable in CAD Currency						
Remittance Address: XYZ Inc. 109 Thomas Street Oakville ON, L6J 3A7 Canada E-mail: someone@example.com						

Appendix B: Sample Non-PO Invoice

207 Dundas Street East Mississauga, ON L4X 1A2 Canada	Phone: 403-555-5555 Fax: 403-555-5555 Email: someone@mei.com	 Medical Services Inc.				
Invoice						
<i>Please ensure that you are referencing the correct PCLI legal entity name. Details provided in the Legal Entities section.</i>	Invoice #: 123456789 Invoice Date: August 1, 2011 PCLI Vendor #: 499999 PCLI Requestor: Frank Smith					
Bill To: <div style="border: 1px solid black; padding: 2px; margin: 5px 0;"> Petro-Canada Lubricants </div> Accounts Payable 2310 Lakeshore Road West Mississauga, Ontario CA L5J 1K2	<div style="border: 1px solid black; padding: 2px; margin: 5px 0;"> PCLI Coding: Company Code: 1700 G/L Account: 606100 Cost Center: 1007011 </div>	<i>Include the name of the PCLI employee who requested the materials or services from your company. This contact can assist AP should they have any questions related to your invoice.</i>				
DESCRIPTION Provide Medical Services as requested by Frank Smith July 7, 2011. Examination Costs	<div style="border: 1px solid black; padding: 5px;"> <i>The correct PCLI coding must be provided in order to process payment. Details provided in the Required invoice submission details for non-purchase order invoices.</i> </div>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Quantity</th> <th style="text-align: left;">Amount</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">7 People</td> <td style="padding-left: 20px;">\$175/person</td> </tr> </tbody> </table>	Quantity	Amount	7 People	\$175/person
Quantity	Amount					
7 People	\$175/person					
Payable in Canadian Dollars (CAD) GST/HST Registration Number: 123456789 RT0001	<div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <i>List the tax amounts for each province in which materials and services are provided.</i> </div> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Subtotal: \$1,225.00</td> </tr> <tr> <td style="padding-left: 20px;">HST(13%): \$159.25</td> </tr> <tr> <td style="padding-left: 20px;">Total: \$1,384.25</td> </tr> </table>	Subtotal: \$1,225.00	HST(13%): \$159.25	Total: \$1,384.25		
Subtotal: \$1,225.00						
HST(13%): \$159.25						
Total: \$1,384.25						
Remittance Address: Medical Services Inc. 123 Memorial Drive West Calgary, AB T1A 1A1 Canada Email: someone@mei.com						