**Data Item Description**

**Invoicing**

**FIN305**

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| **Invoicing** | **FIN305** |

**Purpose**

The purpose of this DID is to clarify invoicing requirements for Suppliers.

**References**

This DID must be read in conjunction with Schedule A (General Conditions), Schedule G and the corresponding SOW reference.

**Preparation Instructions**

This Data Item shall comply with the general format, content and preparation instructions set out in Part 1 (Introduction) and Part 8 (Finance) of the SOW.

**Format and Content**

1. **Invoice Format and Submission**
	1. Invoices must be made in the Supplier’s name using the Customer’s standard invoice format.
	2. Separate invoices if it is applicable, must be submitted as follows:
2. Labour
3. Material
4. Travel & Living
	1. Invoices along with the supporting required documents, shall be provided in electronic format to the Purchaser’s generic invoice mailboxes:

JSSInvoices@seaspan.com

* 1. Invoices must match accepted Payment Claim (submitted in accordance with the Subcontract).
	2. The labour invoice must show:
1. The date, the name and address of the Supplier, item or reference numbers (PO line item), deliverable / description of the Work (Applicable Contract), and the Agreement number;
2. Details of expenditures claimed, exclusive of Applicable Taxes;
3. Deduction for holdback, if applicable;
4. The extension of the totals, if applicable;
5. The Covering Purchase Order number;
6. Each labour invoice shall cover the period from the first day to the last day of the same month. The invoicing period shall be clearly stated on the invoice;
7. The supporting documents shall be provided in MS Excel file type to the email address mentioned in *Section 1.3.*
8. All substantial sub-subcontracts awarded by Supplier shall be identified as individual line items within the Supplier’s invoice;
9. Where Suppliers have awarded sub-subcontracts on a Time and Material basis then the invoice content and supporting documentation shall be in the format set out above;
10. Where Suppliers have awarded subcontracts on a Firm Fixed Price basis the charges shall be a separate line item and shall detail the milestone or work to which the charge relates. Copies of supporting documentation relating to the charges shall be included.
11. Invoices shall provide a summary page which:
	1. Organizes each person by labour category;
	2. Provides total hours worked for each person for the period of the invoice;
	3. States the charge rate / hour for each person/labour category; and
	4. Calculates the costs per person/labour category and the total cost.
12. Invoices shall provide total hours worked for each person for each week day and for each week number within the period of the invoice.
13. Applicable Taxes must be specified on all Invoices as a separate line item along with corresponding registration numbers from the applicable tax authorities. All items that are zero-rated, exempt or to which Applicable Taxes do not apply, must be identified as such on all Invoices.
14. Applicable Taxes and Holdback must be calculated in the following manner:

|  |  |  |
| --- | --- | --- |
| **A** | Gross amount | A |
| **B** | Holdback (5%) | A x (5%) |
| **C** | Net amount before GST | A - B |
| **D** | GST (5%) | C x 5% |
| **E** | Invoice Total | C + D |

At the time the holdback is claimed, there will be Applicable Taxes payable as it was not claimed and payable under the previous claims for progress payments.

1. **Goods Invoices**
2. The method of shipment together with date (if applicable), the SLIN number (see Schedule E), case numbers and part or reference numbers, shipment charges (if applicable);
3. The Milestone number(s) and descriptions;
4. Each invoice must indicate whether it covers partial or final delivery for efforts incurred for the invoicing period; and
5. Disclosure should be made in the material invoice to show the amount of Supplier’s profit included in each material item.
6. **Travel Expense Invoices – General**

For the purpose of this section, Travel Event means the period of travel for one person or multiple people. The duration of a Travel Event is calculated from when the person leaves their residence/office to commence travel to the time they return to their residence/office.

* 1. The Travel and Living invoice, if applicable, must:
1. Be invoiced in accordance with National Joint Council Travel Directive and applicable appendices; and
2. Be supported by copies of the invoices, receipts, vouchers for all direct expenses, travel and living expenses.
	1. Travel Expense invoices shall not include travel time, labour hours or ODC costs.
	2. All travel expenses related to any one Travel Event MUST be on the same invoice. It is not acceptable to split travel expenses for one Travel Event across multiple invoices. The only exception is for co-location in excess of 30 days when splitting is permitted PROVIDED that the invoice clearly identifies that the travel expenses claimed are partial expenses for that Travel Event.
	3. Foreign Expenses shall be converted to Canadian Dollars in accordance with the Subcontract.