



Business Travel and Expense Reimbursement Policy

Europe

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Revision History

Version Number	Process No.	Date Updated	Revision Author	Summary of Major Changes
V1.0	NIO-TRE-EU-001	2022/08/01	Finance	First Edition
V2.0	NIO-TRE-EU-001	2022/11/04	Finance	<ul style="list-style-type: none"> • 6.1.2 - Delete pre-approval requirement for excess baggage fees. • 6.1.2 - Delete pre-approval requirement from Internal Control Team for combined personal & business travel. • 6.1.3 - Update regional classification for some cities and hotel room rate standard. • 6.1.4 - Update meal allowance rates for some countries. • 6.1.5 - Delete pre-approval requirement for renting a car of larger size. • 6.1.6 - Update mileage allowance rate of privately owned vehicles.

1 Purpose

The policy objective is to provide guidelines for business expenses that are reimbursable to support business travel.

This Policy is used in conjunction with following policies:

- [NIO Delegation of Authority \("DOA"\) Matrix](#)
- [NIO Inc. Anti-corruption Compliance Policy – Guidelines Regarding Gifts, Meals and Entertainment](#)

2 Scope

This Policy applies to all NIO employees in Europe for general reimbursement request. For requests caused by different regulations and tax rules in each country and not covered in this Policy, please add them into your Country Policy and get approval from Internal Control Team before releasing it to the employees.

3 Responsibilities

3.1 Responsibility of Employees

Employees are responsible for:

- Reading and understanding of this Policy and his/her Country-of-Employment Policy. Lack of knowledge is not an acceptable reason for non-compliance with the Policy, and non-compliance may lead to the risk of non-reimbursement and to disciplinary action, up to and including termination of employment as consistent with applicable local disciplinary rules;
- All expense reimbursement should be conducted in accordance with this Policy and his/her Country-of-Employment Policy in a timely manner, in three months since the date it incurred;
- Submit only valid business-related expenses for reimbursement;
- All business expenses invoices to be issued on legal company address, e.g. NIO GmbH, etc.
- Support reimbursement requests with valid receipts/invoices in keeping with local/country/site requirements;
- Make financially responsible travel purchasing decisions.

3.2 Responsibility of Department Head

The department head or his/her designee is responsible for:

- Determining, in advance, whether relevant business expense is necessary;
- Obtaining sufficient information before approving the expense claim to determine that the expenses claimed are reasonable and necessary, and are reimbursable in accordance with this policy;
- Determining that all required supporting documents are attached to the expense claim; ensuring that the pre-approving e-mail by Internal.Control@nio.com is attached in the expense claim if air tickets, train tickets, hotel expenses or any other expenses exceed the limits;
- Approving or rejecting the expense claim as appropriate.

3.3 Responsibility of Internal Control Team

Internal Control Team and it's designee is responsible for:



- Pre-approving of air tickets, train tickets, hotel expenses and other expenses exceeding the limits;
- Revising, updating and explaining the regulations in this Policy
- Reviewing and approving the country special requirements.

3.4 Responsibility of Finance Department

Finance Department is responsible for the audit and final approval of expense reports. The audit includes:

- Making sure that all required supporting documents and approvals are attached;
- Supporting documents of the reported expenses which may entail further explanations of their reasonableness and business nature are submitted.

This audit does not relieve Department Heads of their responsibilities to review and approve expense reports. Please note that the ultimate responsibility sits with the employee and his/her department head and line manager. The Finance Department is authorized to reject expenses which are not properly approved or supported, unreasonable or extravagant, or are not in accordance with this Policy.

4 Cash Advance

Cash advance can be applied in limited situations. Please follow the local cash advance policy for detailed information.

5 Limitations on Employees Traveling Together

Business travels should be arranged appropriately so that no single event could create a catastrophic loss of key personnel at NIO. Generally, no more than 50% of the staff of any organization or business unit, including Executives and Board Members, may travel on the same flight.

6 Reimbursable Expenses

Guidelines for reimbursement of ordinary and necessary business expenses are provided below:

6.1 Travel Expenses

6.1.1 Pre-travel Approval

Business travelers must obtain an appropriate approval prior to making air and/or hotel travel arrangements, please refer to [NIO Delegation of Authority \("DOA"\) Matrix](#) for the approval chain, and please make sure you have completed the following:

- All air ticket should be reserved through the corporate travel agency (when available), otherwise, it should be approved by L1 Department Head.
- If air/train tickets, hotel expenses or other expenses exceed the standards, the requestor should send an e-mail to Internal.Control@nio.com before travelling, clarifying reason and necessity, getting pre-approval. Please attach the approving email when applying for reimbursement.

6.1.2 Airline & Train Tickets

All the airline and train tickets are encouraged to be purchased and booked through corporate travel agency (when available) after the relevant business travel request is

approved. All business travels should be arranged in the most economical way.

Class of Flights and Train

The company has established the reference class level and fare upper limits for domestic/regional and international flight and train for employees as shown on Table 6.1.2-A.

Table 6.1.2-A:

Item	Region	Employees	Class	Limit
Airline Ticket	Continental Europe	All	Economy Class	EUR 500 or equivalent
	Outside of Continental Europe	All	Economy Class (<= 6hrs)	EUR 1,500 or equivalent
			Premium Economy Class (> 6hrs)	EUR 3,000 or equivalent
Train Ticket	All	All	Second-class Seat	None

**If Premium Economy Class are sold out or do not exist, travelers should choose the economy class. 6 hours refers to a single flight, instead of Interline flight.*

Plan in Advance

To get the best price of an airfare, it is encouraged that you book your tickets as far in advance as possible.

Lowest Logical Fare

Corporate travel agency (when available) will recommend the most appropriate travel route close to the departure time of the traveler. Employees should attempt to book the lowest logical fare possible and should utilize a fare within EUR 100 of the lowest logical fare for domestic and regional flights and within EUR 250 of the lowest logical fare for international flights available at the time of the reservation. "Lowest logical fare" is defined as the lowest non-stop price, departing within 4 hours of the requested departure time.

The traveler may be required to provide the reason for not accepting the lowest logical fare, and such a request may require additional approval from Internal.Control@nio.com. Please attach the approving email when applying for reimbursement.

Baggage Fees

NIO will cover reasonable baggage fees, including one check-in suitcase per person per flight, normally less than 25 kilograms.

Employees may be reimbursed for excess baggage fees in the following circumstances:

- Traveling with heavy or bulky materials or equipment necessary for business usage
- The excess baggage consists of company records or property
- Traveling for more than 21 days

Cancellation & Re-schedule of airline / train tickets

All cancellations and re-scheduling must be completed prior to departure and reported to the corporate travel agency(when available).

Employee can cancel or re-schedule the air/ train tickets in the system (when available). Cancellation needs a valid reason and a pre-approval from line manager. If the ticket is not



booked via the corporate travel agency, the employee needs to ensure that any recoverable fee is requested from the airlines. If the re-schedule fee is more than EUR 65, pre-approved from the line manager is required.

Upgrades for Airline/Train Travel

Airline/Train class upgrades and paying for preferred seating are not eligible for reimbursement by NIO.

Airline Club Membership

Fare and dues associated with airline club memberships are not allowable expenses.

Overnight Delays

Should a flight delay or cancellation necessitate an unscheduled overnight stay, the traveler must first attempt to secure complimentary lodging from the airline. If unsuccessful, the traveler could contact the corporate travel agency for assistance or make their own arrangements. The hotel expense is reimbursable based on the room rate standard in 6.1.3 Lodging.

Combined Personal & Business Travel

The extension of a business trip over a weekend, holiday or vacation for personal time is permitted if:

- The returning airline/train fare does not exceed the cost occurred if the employee were to return to the base city without the extension.
- All car rental, hotel meals, airfare and other expenses attributable to the personal trip are paid by the employee himself/herself.
- Pre-approval from the line manager.

If a lower airline/train fare is achieved through an extension of the trip, this benefit belongs to the company. NIO is not responsible for any costs or liability while traveling on personal time. Please note that the return flight/train can't be diverted to a different destination other than where the business trip began.

When business travel is for two weeks or more and spans over weekends, those weekends are not considered personal travel, and reasonable expenses eligible for reimbursement under this Policy incurred during the weekend (e.g., meals) will be reimbursed.

6.1.3 Lodging

Room Rate Standard

Reimbursement for hotel rooms is based on the standard room rate for different regions. Please refer to Table 6.1.3-A & Table 6.1.3-B for the standards in different regions. If the average hotel room rate of a business travel exceeds the standards, the applicant should send an e-mail to Internal.Control@nio.com, explaining the reason and necessity, and get pre-approval before travelling. Please attach the approving email when applying for reimbursement.

In some specific countries (such as Germany), employees are entitled to either claim the lodging cost on invoice or to apply for the lodging allowance. Whether to adopt this regulation depends on local practice and should be approved by Internal Control Team in advance.

Table 6.1.3-A

Region	Employees	Limit Per Day (Tax included) * The Chinese Mainland	Limit Per Day (Tax Included) Other Countries & Regions
Region A	All	EUR 85 or equivalent	EUR 280 or equivalent
Region B	All	EUR 70 or equivalent	EUR 210 or equivalent
Region C	All	EUR 50 or equivalent	EUR 180 or equivalent
Region D	All	EUR 40 or equivalent	EUR 130 or equivalent

*Price including tax refers to the total amount including the VAT (value-added tax), city tax, tourist tax etc. amount, but excluding breakfast.

Table 6.1.3-B

Region	The Chinese Mainland	Other Countries & Regions
Region A	Beijing	Norway, Denmark, Ireland, Switzerland, Iceland, New York, San Francisco, San Jose, Los Angeles, Las Vegas, Tokyo
Region B	Shanghai, Guangzhou, Shenzhen, Hangzhou	Sweden, Finland, Luxembourg, Paris, Milan, Rome, Amsterdam, Turin, London, Oxford, Barcelona, Munich, Berlin, Frankfurt, Hamburg
Region C	Nanjing, Chongqing, Chengdu, Tianjin, Qingdao, Suzhou, Changsha, Wuhan, Zhengzhou, Dalian, Dongguan, Ningbo, Xi'an, Shenyang, Xiamen, Wenzhou, Jinhua, Shijiazhuang, Harbin, Changchun, Hohhot, Urumqi, Lanzhou, Xining, Yinchuan, Jinan, Taiyuan, Hefei, Guiyang, Kunming, Nanning, Lhasa, Nanchang, Fuzhou, Haikou, Sanya, Foshan, Wuxi, Zhuhai, Yancheng, Guangde, Heihe, Yakeshi	All other German, Dutch, French, Italian, British, Spanish cities, Hong Kong, Macau, Taiwan, Austria, Belgium, Seoul, Singapore, Detroit, Dubai, Sydney, Nagoya, Osaka, Busan, Melbourne, Santiago(Chile)
Region D	All other cities	All other European cities (including Budapest, Warsaw, Krakow), New Delhi, Bangkok, Kuala Lumpur, Manila, Mexico City, Changwon, Daejeon, Penang

*For cities not listed in the table above, please contact Internal Control
Internal.Control@nio.com.

When Corporate Travel Agency is available, it is highly recommended to use NIO mandated Corporate Travel Agency to reserve hotel. NIO has negotiated preferred hotel rates and employees should utilize these preferred hotel rates. The traveler should make every attempt to stay at our primary hotel for each location and must choose one of our "Preferred Hotels" if available. NIO will pay only room costs in keeping with this policy, and any additional costs for suites, executive floor, or hotel club member-ship are not reimbursable.

When submitting the expense reimbursement, employees should provide the hotel folios showing the complete period of stay. Hotel folios should contain guest name which should be the same as the employee who submits the expense reimbursement.

Laundry

Employees can claim laundry expense for hotel stay longer than five (5) or more continuous nights, EUR 13 or equivalent per night for each person since the fifth night. Laundry expense must be listed separately and shall not be mixed with accommodation fees. Receipts must be

attached to the expense report. Laundry charges must be incurred during the period of travel and not upon returning home. Laundry reimbursements shall not be applicable to employees staying in company apartments that have laundry facilities/services.

Hotel Frequent Guest Programs

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a given number of paid room nights at the hotel. Awards from such programs may be retained by travelers for personal use. However, participation in these programs must not influence hotel selection that would result in incremental cost beyond the company's preferred negotiated rate. Any membership fees associated with joining these programs are not reimbursable. If an employee uses personal points for a free night while on NIO business that is their choice, but they may not claim reimbursement from the Company for any cash equivalent value.

6.1.4 Meals

Pan-European Meal allowance standard rates

Employees on a business trip outside their base city can apply for the meal reimbursement. Employees are entitled to either claim the meal cost on invoice or to apply for the meals allowance if there is no specific local regulations and tax rules. Meal cost and allowance standard vary from city to city and depend on the region where the employees travel to. Please refer to Table 6.1.4-A & Table 6.1.3-B for the standards in different regions.

Table 6.1.4-A

Region	Employees	Limit Per Day (Tax included) * The Chinese Mainland	Limit Per Day (Tax Included) Other Countries & Regions
Region A	All	EUR 30 or equivalent	EUR 70 or equivalent
Region B	All	EUR 30 or equivalent	EUR 60 or equivalent
Region C	All	EUR 25 or equivalent	EUR 50 or equivalent
Region D	All	EUR 20 or equivalent	EUR 40 or equivalent

Note: Breakfast in the hotel to deduct 20% of the total amount, same if the meal was covered by other employees or paid by NIO for training and other activity/event. (approx. 30% for lunch, 50% for dinner)

The above standard rate is for travel in somewhere more than 12 hours. If the travel in somewhere is less than 12 hours, 50% of the standard rate can be reimbursed.

Exceptional Meal Allowance Rates for Specific Countries

For countries with specific local regulations or tax rules regarding meal allowance, to avoid incompliance or complicated tax calculation, employees in those specific countries should apply exceptional local meal allowance rates instead of above listed pan-European standard rates. Please refer to **Appendix I – Travel Allowance Rates** for details.

Multiple employees travel and dine together

- Please split the payment and then each employee should claim meal cost separately.
- If split payment is not available, the most senior person should pay the entire amount and then claim meal cost. Please provide the attendees name or employee ID. Please make sure that the meal cost claimed by each employee does not exceed the established limit.

6.1.5 Car Rental



Rental cars are used only when other means of ground transportation are costlier, or if a significant amount of local travel is required at the traveling employees' destination. Cars should be shared, whenever possible if multiple employees are traveling to the same destination.

Employees need to provide original invoices and rental contracts which indicate duration of rental period, rental location, name of driver(s), rate, additional fees, taxes, and total summary of costs.

Size of the Rental Car

Employees are encouraged to rent NIO electronic vehicles. Otherwise, economy vehicles are recommended. The standard of rental car size is as shown on Table 6.1.5-A:

Table 6.1.5-A

Region	Employees	No. of Employees traveling together	Car Rental Size
All	All	1~2	Standard
All	All	>=3	Full-size

If the rental car needs to be upgraded to larger size to accommodate the needs of the group (car space, luggage etc.), please explain the reason and necessity when applying for reimbursement.

Car Rental Club Membership

Potential earning of rewards associated with car rental club programs should not influence the employee's choice of rental agency under any circumstance. However, rewards earned during business travel may be kept to the employees themselves.

Refueling

Employee must refuel the car before returning it to the rental agency or choose the most economical refueling option to avoid refueling charges. Refueling charges are not reimbursable. Fuel expenses are reimbursable for rental cars.

Parking and Toll

NIO will reimburse all necessary parking and toll charges.

Reasonable and justifiable parking fees will be reimbursed if incurred while on company business away from the normal place of business. Parking expenses incurred must be substantiated with a receipt indicating date, time and amount charged. Parking longer than 36 hours, long-term airport parking or discount parking, if safe, is expected to be utilized wherever available. Employees must use airport shuttle service or carpooling or public transportation to and from the airport when costs are found to be less than of parking in the airport.

A validated receipt from the toll booth, car rental agency, or credit card indicating the date and amount charged is required for reimbursement. The business purpose must be written on the receipt. Only toll charges incurred on business trips will be reimbursed, while those incurred for commuting to and from work are personal expenses, and not reimbursable, unless under certain circumstances required by law. Tolls that require a token or coin must be explained on the expense report.

Fines

NIO will NOT reimburse any fines resulting from a violation of any driving or legislative regulations (e.g., speeding tickets, parking tickets, etc.).

Accidents

Any employees involved in an accident while driving a rental car must immediately report the accident and injury to the rental agency, NIO's Human Resource Department, and your line manager.

6.1.6 Other Transportation

Taxi and Local Fares

Travelers are expected to use the safest and most economical means of transportation. Taxis, trains and airport shuttles should be used in lieu of rental cars since daily costs of the former are found to be less. In all cases, valid receipts must be obtained and must be attached to the expense claim to be reimbursed.

For Taxi fare reimbursement, the address of "From" and "To" and the name of passengers shall be stated either in the receipt or in expenses report.

Privately Owned Vehicles

Using a privately-owned vehicle for business travels is acceptable only when traveling by air or train is impractical or more costly. The employee should have a valid driver's license. The minimum automobile insurance acceptable to NIO shall be the minimum required by the state or country in which the vehicle is operated. When the use of a privately-owned vehicle is authorized, the employee will be reimbursed for the actual mileage traveled, necessary parking and toll charges. The place of departure, destination and mileage should be stated in the expense claim.

Mileage allowance rates please refer to **Appendix I –Travel Allowance Rates** for details. Under normal circumstances, one-way self-driving needs to be less than 500 kilometers, otherwise another transportation should be chosen.

Employees should clearly mention the "location from" and "location to" when applying for mileage allowance. Mileage to/from the airport is considered a reimbursable item.

6.1.7 Training and Other Activities/Events Arranged by NIO

If all meals are arranged and/or paid by NIO for training and other activity/event, meal reimbursement will not be applicable. Meal, lodging and transportation standards should follow this Policy as well.

For activities/events involving external parties are paid by NIO, employees' participating rate should be kept within reasonable range. Lodging and transportation of employees should follow this Policy as well.

6.1.8 Passport & Visa

NIO will reimburse employees for passport and visa costs when these are required for mandatory business travel. It is the responsibility of the traveling employee to ensure his/her passport and visa are valid prior to the travel date. NIO will assist in visa application.

6.1.9 Travel Insurance

The Company provides travel insurance for all employees on business trips. It is the employee's responsibility to check with Human Resource Department to find out what insurance will be provided. Only travel insurances which is not provided by NIO can be reimbursed.

6.1.10 Covid Related Expenses

If the mandatory covid tests and quarantine is necessary for the travel, it is reimbursable with pre-approval from line manager.

6.2 Entertainment Expenses

6.2.1 Meals

Entertainment expense should be in compliance with [NIO Inc. Anti-corruption Compliance Policy – Guidelines Regarding Gifts, Meals and Entertainment](#). Detail information such as business purpose, date, recipient (name, title), budget per person etc. should be provided for approval.

For reimbursement, the expense claim must be submitted with a detailed receipt and contain the following information:

- Amount and dates of the bills;
- Names, titles and business relationship of all people in attendance;
- Business purpose;
- Types of entertainment.

6.2.2 Non-meal Expenses

Non-meal entertainment expense should be in compliance with [NIO Inc. Anti-corruption Compliance Policy – Guidelines Regarding Gifts, Meals and Entertainment](#). Non-meal entertainment will be reimbursed at an amount that is actual, reasonable and justifiable, and pre-approval from the department head and line manager is required. An employee is expected to exercise sound judgment in determining the amount and extent of business entertainment and will not be reimbursed for expenditures that are above the approved limits or are inappropriate, excessive or lavish. Entertainment expenses claim must be submitted with the following:

- All applicable receipts, such as detail receipts;
- Names, titles and business relationship of all people in attendance;
- Locations and business purpose of the entertainment;
- Types of entertainment.

6.3 Team Building

Team building expenses is necessary expenses incurred within the department for the purpose of enhancing team cohesion, promoting the company's cultural, and showing employee care, which including meals/venue rental/decoration material/souvenirs and condolences. Souvenirs refer to rewards, certificates and other physical incentives based on spiritual encouragement; condolences refer to fruit, cakes and other physical incentives based on humanistic care. Expenses claim must be submitted with invoices and its supporting such as detail receipts.

L2 departments are the only Team building expense units, and each employee standard

should not exceed EUR 150/year (EUR 15/month if employee less than one year). The amount includes tax and tip. L1 department team building expense should share the expense to L2 department. Each single team building expense should follow the policy [NIO Inc. Anti-corruption Compliance Policy – Guidelines Regarding Gifts, Meals and Entertainment](#), not exceed EUR 80/employee.

6.4 Tipping

Tips paid for services (e.g., taxi, translator, airport tipping, etc.) should be in line with reasonable country practices and not exceed 20% of the cost. Please be aware that in some countries, tips are included automatically in the bill/receipts and employees should not reimburse additional tips in such circumstances.

6.5 Training

NIO will reimburse employees' business-related expenses for participating trainings with pre-approval from the line manager. Any irrelevant trainings shouldn't be reimbursed. Training arrangement will follow the local Human Resources policy.

6.6 Professional Development

This expense type includes 3 sub-types as drop-down options:

- Certificates Fee/Dues
- Seminar/Course Fees
- Subscription/ Dues

Professional Development arrangement will follow the local Human Resources policy.

Employee can reimburse expenses for taking business-related examinations to obtain professional certification, attending seminars and courses or professional subscriptions and dues under this expense type with pre-approval from the line manager and local HR. Any irrelevant expenses shouldn't be reimbursed.

6.7 Non-reimbursable expenses

The following is a partial list of miscellaneous expenses that are NOT reimbursable:

- Airline Ancillary Fees including pillow, blanket fees and in-flight entertainment
- Advance/preferential/premium seats
- Airline club memberships
- ATM fees not related to foreign business travel
- Barbers and hairdresser
- Clothing
- Computer equipment and accessories (including notebooks, desktops, tablets, DVD/CD players/writers, PC memory, PDAs, routers, cards, printers and software, etc.) – these should be requested for consideration through your site's IT Department
- Recruitment expense from non-HR departments
- Corporate credit card delinquency fees/finance charges plus disciplinary warning and administrative fines
- Country club dues
- Curbside check-in fees
- Any massages, spa, gym and wellness charges (personal or for clients)
- Private credit card membership fees
- Entertainment expenses without business purpose, including, but not limited to in-room and in-flight movies and entertainment (mini bar)/sporting events not associated with the conduct of business

- Excess baggage charges, except those otherwise allowable under this policy
- Expenses for travel companions/family members
- Expenses related to vacation or personal days while on a business trip
- Frequent flyer miles used to pay for business travel in exchange for reimbursement
- Golf fees (when not part of customer entertainment)
- Gum, candy or tobacco related products
- Private use of airplanes or helicopter services
- High value personal items that are lost, stolen or damaged during business travel and are not used for business purpose, including, but not limited to: photographic equipment, jewelry, personal electronic devices, personal cell phones and cash
- Loss/theft of cash advance money
- Lost baggage
- Luggage and briefcases
- Magazines, books, newspapers (non-technical)
- Non-compulsory insurance coverage (annual fee)
- “No show” charges for hotel or car service without a bona fide reason
- Office and/or production equipment
- Optional travel or baggage insurance
- Personal accident and/or property insurance
- Personal services (e.g. babysitting, house sitting, pet care, lawn care)
- Shoeshine
- Car washing
- Souvenirs/personal gifts/touristic activities
- Transportation between the private home of the employee and his first place of work (excepted from this is, for example, the transportation between the hotel of the employee and his client)

The above is not intended to be an all-inclusive list of non-reimbursable expenses and, generally, personal expenses will not be reimbursed. Local requirements must be considered.

7 Exchange Rate

The current currency exchange rates must be indicated in expense claims. The use of credit card is encouraged for all possible foreign currency expenses since it usually provides the best exchange rate. This will therefore ensure that exchange rate influence is neutral. Credit card statement and the currency exchange receipt must be attached as proof of expense.

8 Billing Information

Expense reimbursement must be submitted with standard and compliant invoices or receipts. Please contact your local Finance department for the specific requirements associated with the filing of the original receipts to observe statutory regulations.

9 Expense Claim Submission & Payment

Employees should submit the expense claim in the system Concur. For some countries, the system Concur will be put into use in the near future and temporary please follow up offline processes.

Employees are encouraged to submit the expense claim with relevant invoices, receipts or other supporting documents attached at a timely basis, in three months since the date it incurred. For business trips held within the last months of the calendar year, the traveler normally should assure to submit his/her expense reports prior to yearend to get reimbursed. All the expense claims should be approved in accordance with [NIO Delegation of Authority \(“DOA”\) Matrix](#).

Please note that the employee can only reimburse expense through his/her own contracts & payroll entity and multinational reimbursement is prohibited.

The following are general requirements for invoices and receipts. Please follow these requirements as well as local finance and tax requirements to submit invoices, receipts or other supporting documents. Sometimes hard copies are needed to submit which depends on local tax requirements.

- An invoice is a commercial document issued by a seller to a buyer, relating to a sale transaction and indicating the products, quantities, and agreed upon prices for products or services the seller had provided the buyer. Within the European Union, an invoice is primarily legally defined by the EU VAT directive as an accounting voucher (to verify tax and VAT reporting) and secondly as a Civil law (common law) document.
- A receipt is a document acknowledging that a person has received money following a sale of goods or provision of a service. All receipts must have the supplier information, the payment amount, the date of purchase and the type of goods or services supplied on them.

– End –