Invoicing Standards

Oracle will submit invoices based on the standards outlined in this document. No other requirements will be supported unless they are statutory for the issuing country, or noted in the contract (requires pre-approval per the Trade Accounts Receivable Invoicing Policy).

Invoices will be generated upon delivery of product and/or services. No advanced invoicing is allowed.

Exceptions:

LOB	Description	Comments
Support	Invoiced in advance	Except where prohibited by law. For example, Public Sector accounts.
Installation Services	Invoiced in advance	Except where prohibited by law. For example, Public Sector accounts.
Consulting Services	Event invoice available upon request	Available upon request only; not standard. During customer's FY close, an "event" invoice can be issued for already funded projects.

Invoice Data Elements

Standard data elements included on an invoice are:

- Invoice Number
- Invoice Date
- PO Number
- Payment Terms
- Payment Instructions
- Due Date
- Bill To / Ship To Customer name and addresses
- Sales Representative
- Oracle Order Number
- End User
- Line item descriptions
- Extended price
- Unit of Measure
- Quantity
- Tax/VAT
- Oracle Tax ID
- Priced items only (except for Greece & Thailand) – All zero dollar line items are suppressed
- Support period, including Contract Start and End Dates and/or Billing Start and End Dates (depending on country)
- Collections contact details

Hardware Only:

- Part/Item Numbers - except where restricted by local statutory format requirements
  - No other products display part numbers

- Serial numbers as part of description (from model level)
- Zero dollar line at model level

Electronic Invoices Only:
- Customer PO Line Item Number (CLIN)* - Only available for select transactions

Any other requested data elements are considered non-standard and will not be allowed.

* If a customer would like CLINs, they are obligated to sign up for integrated electronic invoicing. This data is not supported for any other invoice format.

INVOICE FORMATS

Invoice formats will adhere to the following standards except where statutory formats apply:

LOB	Description	Comments
All	Detailed Line Item Description	Product by product detail by line of business
License	License and First Year Support invoiced together on same invoice	Except where prohibited by law. See exception countries below. Support is itemized by product supported, meaning one line item for each supported product will be displayed, including start and end date of the service period.
License	Invoices immediately upon booking, assuming standard EPD (Electronic Product Download) terms.	
License/Systems combined orders	Systems and License orders will result in multiple invoices	License lines and associated support invoice immediately; Systems invoices upon shipment plus delivery.
Systems	Systems, First Year Support, Installation Service and all associated Systems fees are invoiced together on same invoice.	Except where prohibited by law. See exceptions noted below. Support is itemized by product supported, meaning one line item for each supported product will be displayed, including start and end date of the service period.
Systems	Systems invoices are issued upon shipment, plus delivery which could result in multiple invoices per Systems order.	Systems are shipped when ready, unless consolidation fee is paid. Therefore, one order can result in multiple invoices.
Systems	Systems orders with a paid consolidation fee will result in a single invoice for all Systems, associated support and Systems fees on a single order. All other products (e.g. License) will invoice separately.	Consolidation fee will consolidate the Systems portion of the order only. For example - License, if ordered together with the Systems, will invoice immediately upon booking, assuming EPD.
Systems	Freight is a separate line item on the invoice.	Each Systems line will have a separate freight line item, and will be invoiced together with the associated Systems when

		it ships.
Premier Support Renewals	Invoiced separately at each renewal year and cannot be combined with any other LOB for invoicing.	For example, ACS services will be invoiced separately.
Premier Support Renewals	Itemized by product supported	One line item for each product supported. Invoices could contain several lines items and be multiple pages in length.
Premier Support Renewals - Systems	One install/site location per invoice and per Purchase Order	Customers requiring separate invoice per install site must issue separate ~~P.O.~~ POs and renew each contract separately. It is not possible to have service lines with multiple ship-to locations on a single invoice.
Consulting	Invoiced separately and cannot be combined with any other LOB for invoicing.	
Consulting	Expense/activity Report attached	This is a system generated report, and is attached to the invoice automatically (excludes electronic invoice delivery which can be supplemented with iReceivables access for report retrieval).
Consulting	Copies of Time Sheets sent, where required	Where required by law, copies of Time Sheets are sent with invoice (excludes electronic invoice delivery which can be supplemented with iReceivables access for report retrieval).
Consulting	Copies of expense receipts – sent if requested	Originals are retained with Oracle. Copies of expense receipts can be sent as part of the collections process, if requested by the customer. Copies of receipts are not sent automatically.
Education & Learning Credits	Invoiced separately and cannot be combined with any other LOB for invoicing.	
Education – onsite training	Invoiced separately and cannot be combined with any other LOB for invoicing.	
Advanced Customer Support (ACS) – undetermined period	Invoiced separately and cannot be combined with any other LOB for invoicing.	
ACS – fixed period/combined with LFYS order	Invoiced together with LFYS in Year 1, and separately upon renewal.	The ACS renewal in subsequent years, also, cannot be combined with any other LOB for invoicing.
OnDemand/Cloud	Invoiced separately and cannot be combined with any other LOB for invoicing.	Separate invoices are possible where customers issue alternative methods of payment (i.e., new PO) for additional services.
Cloud Metered Services- Usage	Invoiced separately and cannot be combined with any other LOB	Timing of issuance of the invoice is determined by the terms of the Cloud

Based (Pay as you go)	for invoicing.	Metered Services offering. Could be in advance, in arrears or delayed for a specified period of time as per promotion.
Cloud Metered Services – Overages	Invoiced in arrears, separately and cannot be combined with any other LOB for invoicing.	Timing of issuance of an invoice is determined by the actual period in which usage has exceeded the agreed upon prepaid amount.

EXCEPTIONS TO INVOICING FORMATS:

LOB/Type	Description	Comments
License, Systems and Services	Countries that require separate invoicing for services and product.	Malaysia, Thailand, Philippines, China, Taiwan, Poland, Romania, Slovakia, Slovenia, Puerto Rico, Peru, Brazil, Venezuela, and Costa Rica.
Multiple Ship To	Transactions submitted with Multiple Ship To addresses will result in multiple invoices by Ship To address. In addition, multiple invoices will result for varying delivery dates and purchase order numbers.	

NON STANDARD INVOICING

The following list, although not exhaustive, constitutes non standard invoicing and is not permitted:

Description	Definition
Multiple LOB, bundled invoicing	Any request to bundle multiple lines of business on a single invoice. For example, Systems and ACS.
Multiple LOB, bundled into a single line item	Any request to bundle multiple lines of business into a single line item on an invoice. For example, Systems and Installation.
Invoice Splitting	Any request to split invoicing for a customer's internal divisions or departments.
Advanced Invoicing	Requests to invoice in advance of: - Delivery - Signing of contract - Issuance of a purchase order or ordering document, unless Purchase Order Exemption Form is on file - Booking of an order - Expenses being incurred
Manual invoice	Any request to process an invoice manually or that deviates from our standard automated processing.
Accounting period cutoff	Any requirement to withhold invoicing due to cutoff dates for receiving invoices in customer's accounting period. Includes any requirement to ensure invoice is dated within the accounting period (generally same month) in which it was

	issued.
One to one ratio invoice to PO	Any requirement to ensure there is only one invoice per customer P.O., regardless of the products and services on the customer's P.O. and regardless of delivery of said products and/or services. Often this is referred to as "P.O. matching."
P.O. matching	Any requirement to match a customer's P.O. (Descriptions, terms, comments, etc). Oracle's process is to ensure we book orders as per the Oracle Ordering Document, not customer's P.O. Customer's P.O. should match the Oracle Ordering Document, not the other way around.
Printing data elements on invoice not available at time of order submission	Any requirement to include/print additional information on invoice not available to us at time of order submission and booking (e.g. Protocol #, Goods Receipt #).
Invoice attachments	Any requirement to attach additional documentation to invoice not available to us at time order submission and booking (e.g. warehouse acceptance certificate, acceptance certificate, POD, Packing Slip).
Printing customer line item number on invoice	Any requirement to add customer P.O. line item number (CLIN) to the line description on the invoice.
Arrears invoicing - Commercial	In arrears invoicing of services is allowed for government accounts only as required by law. All other accounts, services are invoiced in advance.
Government monthly in arrears invoicing	Where required by law, standard in arrears invoicing for government is quarterly in arrears. Monthly in arrears is considered non standard.
Self Billing	Any request to enter billing of services via manual entry into a web portal or data in lieu of a system generated invoice. Self-billing is a customer procurement model. With self billing, the customer in effect issues an invoice to themselves.
Dual Entry	Any request for dual entry of project activity of time and expense.

STANDARD INVOICE DELIVERY METHODS

It is Oracle's policy to deliver invoices to the "Bill To" stated in the Contract or on the Customer's Purchase Order. Electronic invoices are delivered to pre-defined setups however; it is the Customer's Purchase Order which denotes the physical "Bill To" address" that is to be used for booking and paper delivery on all transactions. Oracle cannot deliver invoices to any 3rd party, individual, company, or different company address from the stated "Bill To" on the Customer's Contract or Purchase Order. Oracle cannot deliver multiple copies of invoices to multiple or single locations. There are no exceptions to this policy. Any request to bill a 3rd Party entity other than the customer/contracting entity is not permitted. It is further Oracle's policy that all invoices and/or invoice extracts/files must be originated and delivered from Oracle's Global Order-to-Cash employees only.

Method	Description

Paper	Sent via standard priority mail globally. All invoices will be delivered to the address identified as the Bill-To on the Contract or the Customer's Purchase Order.
Self Service	Via Oracle's iReceivables product: • Registration is required • Contact the Collections contact noted on your invoice
Automated PDF via email	Invoices automatically delivered to the email address(es) identified in the customer's set-up. Contact the Collections contact noted on your invoice for the full list of countries currently supported.
Electronic	Via electronic file transfer. Subject to approval. Contact the Collections contact noted on your invoice for more information.

NON STANDARD INVOICE DELIVERY METHODS

The following list, although not exhaustive, constitutes non standard invoice delivery and is not permitted:

Method	Description
Self Billing	Any request to enter into a Self Billing agreement is not permitted. The single source of truth for any invoice MUST be the Oracle system of record.
Via sales or any other third party or individual not named on the customer's P.O. or contract.	Any request to send invoices via a sales representative or any other third party or individual is strictly prohibited.

DEFINITIONS

Term	Definition
Detailed Invoice	Oracle's standard invoicing format is to invoice in detail line-by-line, including product line descriptions, serial numbers, where appropriate, etc.
Multiple LOB, bundled invoicing	Typically involves bundling multiple LOBs not ordinarily invoiced together onto a single invoice. For example, bundling ACS and Education onto a single invoice.
Multiple LOB, bundled into a single line item	Typically involves combining multiple LOBs into a single line item on a single invoice.
Advanced Invoicing	Involves invoicing in advance of product or service delivery, and other mandatory criteria being met.
Manual Invoicing	Any request that would cause Oracle to deviate from its predefined, standard automated processes.

Invoice Data Elements	The data elements that will be contained on the invoice.
LFYS	License and First Year Support
ACS	Advanced Customer Support
LOB	Line of business. For example License, Systems, Consulting, ACS, etc.
POEF	Purchase Order Exemption Form. Used for customers who do not issue a Purchase Order as a standard business practice.