SUPPLIER INVOICING INSTRUCTIONS

Inter Pipeline (IPL) is committed to paying suppliers on time. To assist in fulfilling this commitment, please ensure compliance to the invoicing requirements. Failure to comply with these invoicing instructions will result in invoice rejection and/or payment delays.

INVOICE REQUIREMENTS:

All invoices submitted to IPL must include the following information or the invoice will be rejected and returned for revision without payment:

- Supplier/Contractor Name & Remittance Address
- IPL Entity name being invoiced and billed to
- GST number of supplier/contractor (if entity is a registrant)
- Invoice number (must be unique)
- Invoice date
- Invoice amount
- Invoice Currency (must match Purchase Order (PO) if applicable)
- Purchase Order (PO) number and when applicable, the relevant Contract number
- Description of work done, or materials furnished, including:
    - The period which the work was done, or materials were furnished
    - Corresponding PO line item numbers
    - Summary of costs to date, and current period costs by Line items
    - Listing of all LEMs, by LEM number, date and LEM value, if applicable
- IPL Representative that ordered the good or service
- Sales Tax amounts (i.e. GST/HST) being charged must be reflected as a separate line on the invoice
- Reference all applicable work tickets/bills of lading
- Clearly label INVOICE or CREDIT (reference the original invoice number)
- Any invoice submitted which amount exceeds the value of the PO or Contract value shall be deemed to be an improper invoice. If there has been a change to the PO/Contract, a Revision/Change Order must be executed before an invoice can be submitted for the additional values. Contact the Buyer if you need further instructions.
- Non-Canadian based suppliers must indicate the portion of the invoice attributable to services physically performed in Canada for withholding tax purposes
- When applicable, work covered under the Prompt Payment and Construction Lien Act (PPCLA) must include a statement indicating the invoice is intended to constitute a proper invoice
- Any additional conditions outlined in the PO or Contract, e.g., Statutory Declaration, WCB Clearances.

Invoice Rejections:

- Invoice date must be adjusted to reflect the re-issue date if an invoice is re-issued

Additional Information Required for Non-PO Invoices:

- Mark the invoice as Non-PO
- G/L Account and cost object (one of either cost center, WBS, order or material number)
- First approver/requestors first and last name

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SUBMITTING YOUR INVOICE:

Open Invoice (Preferred Method)

- Submit invoice and any required backup directly through OpenInvoice (OI).
- If not registered on OI, or enabled to use for IPL, contact Accounts Payable (AP) at ap@interpipeline.com.

Email Submission (Currently being phased out)

- Email invoices to IPL Invoices at invoices@interpipeline.com.
- Please see Requirements for Emailing Invoices in Appendix.

PAYMENT TERMS:

- Payment terms are 30 days, unless varied by PO/Release Order/Contract, or subject to applicable laws relating to liens under the PPCLA.
- Undisputed invoices will pay within 30 days from the date of invoice, or subject to applicable laws relating to liens under the PPCLA.
- Invoice date must be reflective of date submitted, which must be after goods have shipped or first day of month after services provided.
- Payment shall be made via direct deposit/Electronic Funds Transfer (EFT) when possible. Set this up with the Finance Solutions Centre (FSC) (see below for contact info).

HOLDBACKS:

- If PO has been identified as "10% Holdback Applicable", invoice for the full amount due; a holdback will be automatically applied and subtracted from the invoice payment.
- Supplier to provide IPL Representative a WCB Clearance Letter, Statutory Declaration, Release and Certificate of Final Payment to release holdback.

DOWN PAYMENTS:

- No invoice should be submitted for any Down Payment required under any purchase order. IPL will make payment of the Down Payment according to the purchase order and will deduct the Down Payment from the final invoice.

STATEMENTS:

Email statements to IPL AP: ap@interpipeline.com

CONTACT INFORMATION:

AP: Queries regarding past due invoices or issues with invoice submission can be emailed to ap@interpipeline.com

Changes to your Information: Contact FSC at Finance_Solutions_Centre@interpipeline.com immediately if supplier name, address, remittance contact, or banking changes.

PO Inquiries: These questions should be directed to the buyer defined on the PO.

Coding for Non-PO Invoices: Please follow up with IPL Representative to provide invoice coding.

SUPPLIER INVOICING INSTRUCTIONS

APPENDIX

REQUIREMENTS FOR EMAILING INVOICES

- Email the Invoice File to IPL Invoices: invoices@interpipeline.com
    - Scan the invoice and any required supplementary documents into a single PDF file ("Invoice File") with the invoice as the first page
    - Name the Invoice File as per the standard file naming convention: Supplier Name_PO Number_Invoice Number (Do not use special characters within the Invoice File name and do not exceed 100 characters)
- Attach the PDF file to the email as a single attachment. The file size cannot exceed 9 MB
- Send only one Invoice File per email, email with multiple attachments cannot be processed
- Invoices must only pertain to one PO, invoices cannot be issued for multiple POs
- The body of the email is not processed, please do not paste the invoice into the email body or type in any required information. The invoice must be sent as an attachment
- Do not send password protected email attachments or links to external systems for IPL to download
- Do not send multiple copies of the same invoice
- Do not submit invoices that have already been paid with a credit card, these invoices must be submitted directly to the IPL Representative