

# Invoice Requirements

## Canada

Any invoices submitted for the Chick-fil-A Canada ULC entity must include the following:

### Must be billed to:

Chick-fil-A Canada ULC  
Attn: Staff Contact  
c/o 5200 Buffington Road  
Atlanta, GA 30349

### Ontario Address:

Chick-fil-A Canada ULC  
c/o Cassels Brock & Blackwell LLP  
Suite 2100, Scotia Plaza, 40 King St. W.  
Toronto, ON M5H 3C2 Canada

### Invoices are required to have the following information:

- Chick-fil-A Staff Contact Name
- Supplier Name & Address
- Business Number
- Unique invoice number
- Invoice date
- Detailed description of goods received, or services performed. Services must be separately stated from goods.
- Province(s) where services were performed
- Invoice amount & currency type to be remitted
- Payment terms that match the contract
- Payment Remit-to address
- ★ Valid invoice coding or purchase order number
- For non-Canadian suppliers who physically perform services in Canada (i.e., not through a subcontractor), the invoice must indicate total number of days the supplier was physically present in Canada vs. outside of Canada.
- For non-Canadian suppliers who engage a subcontractor to perform services, a statement must be included in the invoice to that effect. Otherwise, withholding tax may be applied to the invoice.
- VAT (GST, HST, etc.) registration number if applicable
- VAT (GST, HST, etc.) tax if applicable (see note below)
- Where applicable, a Regulation 105 waiver must be included if the invoice is from a U.S. supplier for physical services performed in Canada. If the waiver is not included, Chick-fil-A Canada ULC will be required to withhold tax of 15%. **Please see Tax Compliance on the next page for additional detail.**



Check with your Staff Contact for this information

Note: Chick-fil-A Canada ULC is a Canadian entity and is subject to applicable Canadian taxes (GST, HST, etc.). Chick-fil-A Canada ULC's Canadian GST/HST number is 79310 9315 RT001.



# Invoice Requirements

## Canada

### Tax Compliance

#### Regulation 105 Withholding Tax: Important Contract & Invoicing Requirement Related to Non-Canadian suppliers Performing Services in Canada

Please be advised that for certain payments to non-Canadian (e.g. U.S.) suppliers related to services physically performed in Canada, a 15% withholding tax may apply. Where applicable, this means that suppliers will only be paid 85% of the invoice with the remaining 15% to be paid to the Canada Revenue Agency (CRA). Failure to comply with withholding tax rules can result in further punitive damages to Chick-fil-A.

Withholding tax applies to non-Canadian payees who physically perform services in Canada, therefore, to avoid withholding tax implications, measures should be taken to ensure that invoices are addressed locally (i.e. Canada to Canada) where applicable. If the non-Canadian supplier has a Canadian affiliate that is performing such services in Canada, it is advised that the engagement and invoicing relationship with Chick-fil-A Canada ULC include the supplier's Canadian affiliate. Otherwise, a 15% withholding tax will apply unless the supplier provides a Regulation 105 waiver at least 30 days prior to services being performed in Canada. This tax liability is not Chick-fil-A's tax liability to the CRA but rather that of the suppliers.

