

Frequently Asked Questions about Invoice Processing/Payments

Q: How can I monitor the progress of my invoices in your system?

A: Please use our payment advice website – www.payment-advice.com. You will have access to payments made within the last 90 days and for payments due within 30 days.

Q: How can I access the payment advice website?

A: Your vendor number is required to access your account. Vendor number series 400***** can be found on Purchase Orders/ Service Entry Sheets. You can also request for your vendor number by sending an enquiry to enquiry-nigupstpayable@exxonmobil.com.

Q: Why can't I locate my invoice on the payment advice website?

A: Your invoice is probably not processed. If undisputed, it should appear on the website within 30 days after submission.

Q: My payment is due and I am yet to receive funds in my account?

A: Please contact us at enquiry-nigupstpayable@exxonmobil.com if funds are not received 4 working days after payment due date

Q: What is NCD (Nigerian Content Development) levy?

A: The Nigerian Oil and Gas Industry Content Development Act provides for the development of Nigerian content in the Nigerian Oil and Gas industry, Nigerian content plan, supervision, coordination, monitoring and implementation of Nigerian content; and for related matters. It was enacted April 22, 2010 by the Federal Government.

A 1% NCD levy is applicable on total contract value of every contract awarded to all authorities, operators, contractors, subcontractors, alliance partners and other entities involved in any project, operation, activity or transaction in the upstream sector of the Nigerian oil and gas industry.

This levy is deductible by company at source.

Q: What is Cabotage (Coastal and Inland Shipping Act)?

A: This Act is to restrict the use of Foreign Vessels in Domestic Coastal Trade to promote the development of Indigenous Tonnage, establish a Cabotage Vessel Financing Fund and for Related Matters. It was enacted April 30, 2003 by the National Assembly and became enforceable May 1, 2004.

A 2% Cabotage levy is applicable on vessel costs for all vessels operating within Nigerian Coastal and Inland Waters.

This levy is deductible at source.

For more information, please refer: <http://www.nigeria-law.org/Coastal%20and%20Inland%20Shipping%20%28Cabotage%29%20Act.htm>

Q: What do I receive as evidence of NCD and Cabotage deductions on my payments?

A: These payments are not receipted; however, you may refer to your payment advice for evidence of deduction. Also, a letter of Comfort will be made available to you on request. Kindly forward your request to enquiry-nigupstpayable@exxonmobil.com.

Q: What do I receive as evidence of Value Added Tax (VAT) and Withholding Tax (WHT) remittance on my payments?

A: Evidence of these deductions is on your payment advice. In addition a WHT tax issued by the relevant tax authority will be made available to you upon receipt of same from the tax authority. Upon request, a Letter of Comfort will be made available to you for VAT deductions. Kindly forward your request to enquiry-nigupstpayable@exxonmobil.com

Q: What percentage of WHT is applied on Mark-up/commission?

A: A 10% WHT is applicable on mark-up/commission for Limited Liability Companies while 5% WHT for Enterprises. Please reference Company Income Tax Act (CITA) 2004 as amended.

Q: I have been short paid. How do I clarify applicable deductions?

A: First step is to check payment advice for all applicable deductions (VAT, WHT, NCD, Cabotage). If additional information is required, do contact us at enquiry-nigupstpayable@exxonmobil.com and ensure you state your invoice number(s).

Q: I have been overpaid. How can excess amount be returned to MPN?

A: Please contact us at enquiry-nigupstpayable@exxonmobil.com stating applicable invoice number(s).

Q: My company is undergoing an audit and I require confirmation of account balance for my auditors.

A: Please contact us at enquiry-nigupstpayable@exxonmobil.com.

For all other enquiries, kindly contact enquiry-nigupstpayable@exxonmobil.com