

Legal Entity Change Frequently Asked Questions

What is a legal entity?

A legal entity is the legal name of a separate organization/company that has legal standing in the eyes of the law.

Why are the Legal Entities changing?

An objective for Dow is to organize our US Gulf Coast, 'USGC', Infrastructure assets into a new legal entity where Dow is the majority owner, maintains operational control, and employees remain with Dow. This creates an operational structure that will ensure safe and reliable operations of these assets to support Dow's businesses.

When will I receive additional information?

You will receive additional information ~30 days before the effective date for each in-scope location to notify you of the specific changes and that everything is on schedule.

Who can I contact in case of questions?

Please see the [Contact Us](#) page.

What else will change as a result of the changes to the legal entities?

There will be minimal change in other areas of our business as a result of these legal entity changes.

Will there be a Transactional/Receiving Holiday, or a blackout associated with this legal entity change?

To ensure a seamless transition, a **transaction and receiving recess for the *impacted* legal entities** will occur. The starting date of the transactional and receiving recess is Oct 29, 8:00pm EDT.

What are the addresses for the updated legal entities?

Please reference the: [Dow Legal Entity Change Reference Guide](#)

Dow Invoicing Requirements

(<https://corporate.dow.com/content/dam/corp/documents/supplier/913-00009-01-dow-invoicing-requirements.pdf>) provide information how to submit your invoice, including Invoicing Email Address.

Will there be a change in the VAT registrations?

Yes, The new VAT registration information can be found here: [Dow Legal Entity Change Reference Guide](#).

Will there be a change in the TAX number?

Yes, the new TAX number information can be found here: [Dow Legal Entity Change Reference Guide](#).

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What will happen to my open Purchase Order transactions with Dow that are now changing to another legal entity?

Purchase orders where goods and/or services will be delivered after the effective date will be cancelled and a replacement purchase order will be created in the receiving Legal Entity. A purchase order cross reference file will be available on the [supplier website](#) during the week of the effective date. You will need to reference the new Purchase Order in your documents.

What will happen to my open invoices with Dow that are now changing to another legal entity?

If the goods and/or services have already been received prior to Nov. 1, 2023, your invoice will be paid against the original Purchase Order; no need to submit a different invoice.

Open invoices for Purchase Orders where goods and/or services will be delivered after the effective date will be cancelled and a replacement purchase order will be created in the receiving Legal Entity. A PO cross reference file will be available on the [supplier website](#) during the week of the effective date. You will need to reference the new PO # in your invoices / documents.

Is there a grace period for each country to accept invoices to the former legal entity name?

Invoices billed to either legal entity can be accepted through December 31st, 2023. After this grace period is complete, follow the return to vendor process.

Exception: Ariba/Elemica – invoices that come in through Ariba or Elemica with the incorrect company code will need to be returned to vendor and the supplier will need to send in a paper or PDF invoice.

Why did my invoice get returned?

The return to vendor letter will detail the reason why the invoice is being returned. Some examples of why an invoice is returned to a vendor include: Invoice is addressed to the incorrect Legal Entity, Invoice is missing correct tax, Invoice is missing a valid purchase order or reference, Purchase order is paid in full.

Will the regulatory status of the products I purchase change?

The current compliance status for all products will not change. REACH compliance status will not change. Different and/or additional REACH registration numbers may appear on the product Safety Data Sheet.

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The payments to my company are done via Evaluated Receipt Settlement. Will there be any impact after the implementation?

The current ERS process for invoicing includes a daily and monthly report on the goods or services provided by your company to Dow and/or its affiliates. Based on that report, the payment to your company is settled automatically. The first week of go-live, you will receive the last ERS monthly report indicating the last payment that will be processed by the current entity. This will include all purchase orders that have been administratively received by Dow before go-live. This payment will be processed automatically using the ERS process, following the standard payment terms that are being used for your payments. Please ensure any discrepancies based upon the daily ERS reports are communicated to Dow in a timely manner to ensure the accuracy of the payments. For purchase orders received from the new legal entity, you will receive new daily and monthly reports based upon the transactions done after implementation.