

Supplier Handbook

Poland Invoicing Requirements

Guideline

Ericsson only make payments against valid invoices in accordance with the below stated terms and conditions unless a deviation from this process has been agreed between Ericsson and the Supplier (e.g. Evaluated Receipt Settlement or Self Billing).

From 1 February 2026, for suppliers established in Poland, a **valid invoice means one that has been transmitted exclusively through the National e-Invoice System (KSeF)**, as required by Polish legislation. Foreign suppliers not established in Poland remain outside the scope of KSeF and may continue to issue invoices in PDF or other formats.

Not complying with the conditions below may result in a delay of payment or rejection of invoice.

To ensure quality postings and on-time payment, invoices and corrective invoices received must have the following information:

1 Supplier Information

- Supplier Name
- Supplier Address
- Supplier's VAT/EU VAT/GST (Goods or Service Tax) registration number if applicable
- Supplier's telephone number, contact person and email address
- Bank information (must have SWIFT for USD and IBAN for EUR, Bank name, address and account number)



2 Ericsson Information

- Invoice recipient as specified in purchase order (PO)
- Beneficiary, as specified in purchase order (PO)

Legal Entities information:

Ericsson entity	VAT/EU VAT Registration Number	Registered Office
ERICSSON SP.ZO.O.	VAT:526-03-01-818 EU VAT: PL5260301818	ul. Konstruktorska 12 02-673 Warszawa Poland

- Ericsson purchase order number (one purchase order per invoice)
- Ericsson legal entity's EU VAT registration number in case of intra-community supplies/services

3 Content Information

Issue of invoices or content of invoices is subject to the rules laid down in Directive 2006/112/EC Title XI, Chapter 3, Section 3&4, Art.220- 226-231.

Reference to the above may be found in Articles 106e-108 of the VAT Act of 11 March 2004 (Journal of Laws No 54, item 535, as amended) and in the Resolution of the Minister of Finance on invoicing of December 3, 2013 (Journal of Laws of 2013, item 1485, as amended).

- The word INVOICE or CORRECTION
- Invoice number (must be unique)
- Invoice date (please specify the format used)
- Date of delivery for services and/or goods
- Proof of delivery if applicable or mandatory
- Currency must be the same currency as stated in the Purchase Order
- Invoice can be issued in any currency. In the case of foreign currency invoices issued by Polish VAT taxpayers, the amount of VAT must be shown in PLN
- Specification of goods and services delivered; Line items and description in the invoice should match the purchase order
- Measure and quantity (number) of the goods supplied or the extent of the services rendered
- Unit price of the goods or service exclusive of VAT (net unit price)
- Value of the goods supplied or services rendered under the transaction, exclusive of VAT (net value of supply)
- For XRM Purchase Order, invoice entry ID should be provided on the relevant PO line item



- Total net amount, broken down into supply subject to specific rates of VAT and exempt supply
- VAT/GST rates applied in percent (%) and tax amount
- If multiple taxes (VAT/WHT) are applicable, the net amount for every tax rate should be specified
- If VAT/GST is not charged refer to applicable VAT/GST exemption, such as:
 - the applicable provision of the VAT Act or of an act issued in accordance with the VAT Act indicating that the taxable person is entitled to apply exemption from VAT
 - the applicable provision of Directive 2006/112/EC exempting from VAT such a supply of goods or services, or
 - another legal basis for applying exemption from VAT in respect of such a supply of goods or services
- Total payable amount
- Amounts of any rebates or price reductions, including in the form of discount for early payment, unless included in the net unit price.
- For invoices using Factoring, please highlight which bank account to use
- For Progress billing, information related to percentage, amount paid and net amount to be paid should be mentioned in the invoice.
- The term "cash accounting" ("metoda kasowa") should also be used on invoices where the tax point arises on a cash basis given in article 19a (5)(1) of the VAT Act. The annotation " cash accounting" is based on Art. 106e paragraph. 1 point 16 of the VAT Act, a necessary element on the invoice in the case of the supply of goods or services, in relation to which the tax obligation arises in accordance with art. 19a paragraph. 5 paragraph 1 or article. 21 sec. 1 of the VAT Act, therefore, the lack of this annotation causes the invoice to be erroneous, resulting in the need to issue a correcting invoice.
- In the case of the supply of goods or services in respect of which the party liable to pay tax, value added tax or tax of a similar character is the acquirer of the goods or services – the mention 'reverse charge'.
- In case of invoices where the total amount of receivables is the amount referred to in Article 19 subparagraph 2 of the Act of 6 March 2018 - Business Law (15k PLN gross), covering the supply of goods or services referred to in Schedule 15 to the VAT Act - the mention 'mechanism of split payment'
- **Correcting invoices** must contain the following:
 - sequential number and date of issue



- number of the initial invoice being corrected must be stated on the correcting invoice (one correcting invoice per invoice)
 - the data contained in the invoice to which the correcting invoice refers, i.e. the names of the seller and the purchaser, their VAT or tax registration numbers, the date of issue, the date of sale, the invoice number that is to be corrected and a description of the goods or services subject to correction; the reason for the correction; if the correction changes the taxable amount or amount of VAT – respectively – the amount of correction of the taxable amount, or the amount of adjustment of VAT with division into amounts referring to the specific VAT rates and exempt sales if correction does not change taxable amount or amount of VAT, the correct wording of corrected items.
 - All types of correcting invoices should be clearly headed “Faktura Korygująca” (Correcting invoice) or “Korekta” (Correction).
 - A corrective invoice is usually issued when, after the invoice is issued, a discount is granted or the price increased, or an error is found in the price, rate, or amount of tax, or in any other item on the invoice. The corrective invoice should contain, among other things, its sequence number and the date of its issuance, some data contained in the invoice to which the corrective invoice refers, the name of the goods or services covered by the discount, the amount and type of discount granted and the amount by which the tax due is reduced.
- **Correcting note** (“Nota korygująca”) must contain the following:
 - The sequential number and date of its issue.
 - The name (or abbreviated name) and address of the issuer and recipient of the correcting note, the VAT identification number of the supplier and the customer’s identification number for the purposes of tax or value added tax;
 - The data contained in the invoice to which the correcting note refers, i.e. sequential number, the names and addresses of the seller and the purchaser, their VAT or tax registration numbers, the date of issue and the date of sale.
 - The information to be corrected and the correct information.
 - The correcting note should be clearly headed “Nota Korygująca” (Correcting note).
 - Correcting note must be approved by the issuer of the invoice to which it refers.
 - Where an invoice becomes destroyed or lost:



- The taxable person or an authorized third party will re-issue such an invoice at the request of the customer
 - Such re-issued invoice should contain the mention "DUPLICATE" and the date of issue
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- Invoices issued within the EU must comply with the sixth VAT 2006/112/EC directive and need to include, among others, the following information:
 - *where the VAT becomes chargeable at the time when the payment is received in accordance with Article 66(b) and the right of deduction arises at the time the deductible tax becomes chargeable, the mention "Cash accounting";
 - * in the case of an exemption, reference to the applicable provision of this Directive, or to the corresponding national provision, or any other reference indicating that the supply of goods or services is exempt;
 - *where the customer is liable for the payment of the VAT, the mention "Reverse charge";
 - *The amounts which appear on the invoice may be expressed in any currency, provided that the amount of VAT payable or to be adjusted is expressed in the national currency of the Member State
 - *Corrective invoices (or other documents treated as invoices) should refer specifically and unambiguously to the initial invoice.
 - * EU VAT registration number of both supplier and customer should be stated for all intra-community supplies of goods and services. As mentioned in Legal Entity Information, the EU VAT registration number of Ericsson Sp. o.o. is PL5260301818 which can be also confirmed in VIES VAT number validation platform.

 - The use of an electronic invoice is subject to acceptance by the recipient.

4 Invoice Submission Information

4.1 4.1. Invoices issued by domestic suppliers in Poland

In accordance with Polish legislation, electronic invoicing will be mandatory from **1 February 2026** for invoices issued by entities established in Poland. From that date, invoices must be transmitted exclusively through the **National e-Invoice System (KSeF)**, which will be the sole accepted channel. **No other transmission methods will be permitted.**



4.2. Invoices issued by foreign suppliers without VAT registration number in Poland.

PDF Solution (VIM e-send), If no other payment/invoice submission method has been agreed (e.g. SAP Ariba/ERS), please send your invoices, exclusively in PDF format, to the following email address depending on the purchasing Ericsson entity:

Ericsson entity	PDF solution (VIM e-send) email address
ERICSSON SP.ZO.O.	pdf.invoice.EPO.2132.033@ericsson.com

Please note that the following requirements need to be followed when submitting PDF invoices:

- All invoices should be provided in PDF format. Any email that contains any non-PDF attachment will be rejected.
- Supporting documents are to be appended to the invoice in one PDF (invoice and supporting documents in same PDF file, not as separate files. Invoice as first page, supporting documents thereafter.
- One invoice per PDF document (including all attachments not exceeding 25 MB).
- The subject of email to PDF mailbox should be- Vendor Name-Invoice number for easy reference and tracking

Note:

- Please do not submit any invoice to multiple channels, as this can result in duplicate invoices received and problems in payment associated with that.
- Payment terms will be calculated from the submission date/ issue date of undisputed invoice.

5 Payment Procedure for Suppliers

Electronic Fund Transfer

- Ericsson legal entity will pay invoices to all suppliers through electronic payment method

Cheque Payment



- Only applicable for some exceptional suppliers, to be collected from Ericsson Office address as stated under- Hard Copy Local Tax invoices

WHT certificate

- Must be collected from Ericsson office

6 Ericsson Purchase to Pay Services Support

If you need professional assistance regarding invoicing requirements, please contact [Ericsson Purchase to Pay Services Support](#) by completing a Support Request Template (click on the Support Request Template links that best fits your needs and fill out details of your request.

If the request was not resolved to your satisfaction or you experience a delay in resolution, you can ask us to investigate by escalating the request ID to ptp.incident.management@ericsson.com. We will review the case and help you obtain the correct resolution.