Supplier Handbook

Serbia 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., ERS).

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 credit notes received must have the following information:

1 Supplier Information

- Supplier Name
- Supplier Address
- Supplier's VAT/GST registration number if applicable
- Supplier's telephone number, contact person and email address
- Bank information (must have SWIFT for USD, SWIFT 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 Number	Registered Office
ERICSSON D.O.O. BEOGRAD	100000137	Sava Business Center Milentija Popovica 5A, V Floor, 11070, Belgrade, Serbia

- Ericsson purchase order number (one purchase order per invoice)
- Ericsson legal entity's VAT number

3 Content Information

- The word INVOICE or CREDIT
- Invoice number (unique identification of the Invoice)
- Project tag (a tag specifying the final mapping project)
- Invoice issue date (the date when the invoice was issued)
- Invoice type code (a code specifying the functional type of the invoice)
- Invoice currency code (the currency to be applied in the invoice)
- Value added tax point date (The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice. The tax point is usually the date goods were supplied or services completed)
- Value added tax point date code (the code of the date when the VAT becomes accountable for the Seller and for the Buyer)
- Specification identifier (an identification of the specification containing the total set of rules regarding semantic content, cardinalities, and business rules to which the data contained in the instance document conforms)
- Preceding invoice reference (the identification of an invoice that was previously sent. To be used when issuing a credit note)
- Preceding invoice issue date (the date when the Preceding invoice was issued. To be used when issuing a credit note)
- Payment means type code (the means, expressed as code, for how a payment is expected to be or has been settled)
- Credit transfer payments. Payment account identifier (a unique identifier of the financial payment account, at a payment service provider financial institution, to which payment should be made. Recommended IBAN code)
- Sum of invoice line net amount (sum of all invoice line net amounts in the invoice)
- Invoice total amount without VAT (the total amount of the invoice without VAT)
- Total VAT amount (when it is applicable)
- Invoice total amount with VAT (the total amount of the invoice with VAT. The invoice total amount with VAT is the invoice total amount without VAT plus the invoice total VAT amount)

© Ericsson AB 2021
Commercial in Confidence

- Amount due for payment (the outstanding amount that is requested to be paid. This amount is the invoice total amount with VAT minus the paid amount that has been paid a-priori)
- Currency must be the same currency as stated in the Purchase Order
- Specification of goods and services delivered
- Line items and description in the invoice should match the purchase order
- For XRM Purchase Order:
    - Invoices must be submitted after time sheets, milestone and expenses has been approved (Status "Invoiced") from Fieldglass.
    - Line-item description should be a one liner with total invoice amount which should be the exact amount same as approved Goods Receipts (or set of GRs).
    - WO (Work Order) ID for Contingent or SOW (Statement of Work) ID should be mentioned in the invoice.
- If multiple taxes (VAT/WHT) are applicable, the tax rate for every net amount should be specified
- If VAT/GST is not charged refer to applicable VAT/GST exemption
- If not already included in the unit price, details on discounts and cash discounts
- For invoices using Factoring, please highlight which bank account to use
- Invoices need to include the VAT registration number of both supplier and recipient for cross-border deliveries and services
- Foreign supplier invoice should be in English language or bilingual

4 Invoice Submission Information and supporting documentation

In accordance with the Law on Electronic Invoicing, RS Official Gazette 44/2021, 129/2021, from January 1st, 2023, all local transactions must be handled electronically. Proof for goods delivery or supply of services to be attached in e-faktura platform when the e-invoice is sent (for local suppliers)

For the suppliers not established in Serbia, if no electronic invoice submission method has been agreed with Ericsson, Ericsson requires submission of all invoices and the supporting documents (e.g., acceptances/ time sheets to confirm the performance of services, delivery note for goods, work completion note) appended to the invoice, to the following billing address depending on the purchasing Ericsson entity:

© Ericsson AB 2021
Commercial in Confidence

Ericsson entity	Paper Invoice billing address
ERICSSON D.O.O. BEOGRAD	Sava Business Center Milentija Popovica 5A, V Floor, 11070, Belgrade, Serbia

Note:

- No other channels for transmitting invoices are admitted.
- As mentioned, these requirements are established by the VAT Law, in the event that an invoice does not meet these criteria it is considered incorrect from a VAT point of view and no input VAT recovery is allowed on the basis of that invoice. Therefore, the invoice will be rejected/not accepted
- Payment terms will be calculated from the submission date/ issue date of undisputed invoice
- Supporting documentation is mandatory to be sent together with the invoice

5 Payment Procedure for Suppliers

Electronic Fund Transfer

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

Certificate of residence

- Foreign suppliers that provide services to Ericsson D.o.o. Za Telecomunikacije need to provide a valid residence certificate at the date of payment in order to avoid the Double Taxation.

- In order to proceed with the payment of invoices received from the foreign suppliers, the certificate of residence must be provided in original to Ericsson D.o.o. Za Telecomunikacije. In case that the certificate of residence is issued electronically, it is enough the electronic document.

WHT certificate

© Ericsson AB 2021
Commercial in Confidence

- The WHT certificate will be obtained in hardcopy (original paper) once a year from local authorities, and can be provided by Ericsson to the supplier
- The WHT certificate can be sent in hardcopy by Ericsson, and can be distributed in softcopy (scanned copy) via e-mail, to your contact e-mail address as registered in our records
- To receive the WHT certificate and for any other WHT related query, please e-mail at: eyu.wht.certificates@ericsson.com
  For any other issue not related to WHT deduction, please follow the process stated in Section 6 below

Note:

- To ensure smoot processing and payment flow, please secure your contact details and bank details are communicated to Ericsson. Any change in your company details must be properly communicated to your Sourcing contact at Ericsson to ensure that our systems are updated and thereby invoice/payment rejections or returns can be avoided.

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.

© Ericsson AB 2021
Commercial in Confidence