

# Supplier Handbook

## Singapore 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:

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## 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 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/GST Registration Number	Registered Office
ERICSSON TELECOMMUNICATIONS PTE. LTD. (ENO)	M20072195X	<u>Only for Singapore invoices</u> Ericsson Telecommunications Pte. Ltd. 79 Robinson Road #14-02/03 Singapore 068897 Phone: +65 6740 5500

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

## 3 Content Information

- The word INVOICE or CREDIT
- Invoice number (must be unique and should not exceeds 16 digits)
- Invoice date (please specify the format used) **Invoice date** mentioned on the invoice copy must be after the **PO release date**
- 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
- 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.
- Line-item amount should state as net of VAT amount.
- VAT/GST rate applied in percent (%) and tax amount.
- If multiple taxes (VAT/GST) are applicable, the tax rate for every net amount should be specified.
- If VAT/GST is not charged refer to applicable VAT/GST exemption
- Total payable amount.
- If not already included in the unit price, details on discounts and cash discounts.
- For credit note, invoice number being credited must be stated (one credit note per invoice).
- 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.

Please refer to the marked items on below picture. We need you to review your invoice template and make sure that the contents are all reflected on the invoice in a complete and compliant manner.

- **Tax Invoice**

A tax invoice must be issued when your company is GST registered in Singapore and standard tax rate is applied to transactions. Below is the information required on a tax invoice.

- a) The words "tax invoice" in a prominent place.
- b) An identifying number (e.g., invoice number).
- c) Date of issue of the invoice.
- d) Your business name, address, and GST registration number.
- e) Your customer's name and address.
- f) A description sufficient to identify the goods or services supplied and the type of supply.
- g) For each description of goods or services supplied the quantity of goods or the extent of services, and the amount payable, excluding GST.



- h) Any cash discount offered.
- i) The total amount payable (excluding GST), the GST rate and the total amount of GST chargeable (shown as a separate amount).
- j) The total amount payable (including the total amount of GST chargeable); and
- k) A breakdown of exempt, zero-rated or other supplies, stating separately the gross total amount payable in respect of each type of supply.

**A tax invoice must contain the following information:**

The words 'tax invoice'

**TAX INVOICE**

Gallery Photo Supplier  
888 Jalan Ang Teng  
Singapore 560009

Supplier's name and address

GST Reg No: M2-1234567-K

GST registration number

Customer's name (Customer's Name)

Customer's address (Customer's Address)

Date: 5/1/2024

Invoice date

Invoice No: F012345

An identifying number

Type of Supply: Cash / Credit Sale

S/No	Description	Qty	Unit Price (\$)	Total (\$)	Discount (\$)	Total (\$)
1	Yashica MG2	10	90	900	45	855.00
2	Pentax Z-1 Body	20	1,000	20,000	1,000	19,000.00
3	Nikon W35	30	200	6,000	300	5,700.00
4	Canon Prima 5	40	220	8,800	440	8,360.00
Total						33,915.00
Add GST @ 9%						3,052.35
Amount Due:						36,967.35

Total amount payable excluding GST

Total GST

Total amount payable including GST

Thank you. We look forward to being of service to you again.

- For taxable transactions, please be sure to provide the standard tax invoices to Ericsson. The valid tax invoice is the only legal supporting document to claim input tax on standard-rated purchases. Please kindly notice that such as debit note, statement, and letters, they could not be used as tax credits.

- **Simplified Tax Invoice**

If the total amount (inclusive of GST) stated in the invoice does not exceed \$1,000, you may issue a simplified tax invoice. Below is the information required on a simplified tax invoice.

- a) Your name, address, and GST registration number.



- b) An identifying number, e.g., invoice number
- c) The date of issue of the invoice.
- d) Description of the goods or services supplied.
- e) The total amount payable including tax; and
- f) The word "Price Payable includes GST".

**Sample of a Simplified Tax Invoice**

Gallery Photo Supplier 888 Lorong Jalan Singapore 560009	
GST Reg No: M2-1234567-K	Invoice No: 1234
Date: 01/07/2020	
<u>Description</u>	<u>Subtotal</u>
Fiji200 (3-pack)	12.00
Energy battery (AA 8-pack)	9.00
Grand Total	21.00*
Amount received	50.00
Change	29.00
<b>*Amount payable includes GST</b>	
Thank You	

- **Invoicing in a Foreign Currency**

For a local sale denominated in a foreign currency, the following items on the tax invoice must be converted into Singapore dollars using approved exchange rate for GST purposes:

- a) Total amount payable excluding GST
- b) Total amount payable including GST
- c) Total GST payable



TATA COMMUNICATIONS



### Tax Invoice

Tata Communications International Pte. Ltd

ERICSSON TELECOMMUNICATIONS PTE LTD  
1 CHANGI BUSINESS PARK,  
CENTRAL 1, CHANGI CITY #06-101  
SINGAPORE 456036  
IT  
Tel: +6567045530  
Kind attn : WEE TIONGNG

Account ID : 38774  
Invoice number : TIP0124154876  
Invoice date : 2024-01-02  
Due date : 2024-04-01  
Amount due : USD 1,271.86

Know your Invoice: <https://www.tatacommunications.com/know-your-invoice-international-data-billing/>

Invoice summary			
Description	Taxable (Standard Rate)	Non Taxable (Zero Rate)	Amount (USD)
One-time charges	0.00	0.00	0.00
Recurring charges	1,166.66	0.00	1,166.66
Adjustment charges	0.00	0.00	0.00
Usage charges	0.00	0.00	0.00
Subtotal	1,166.66	0.00	1,166.66
GST @ 9.00% on 1166.66			105.00
Total taxes			105.00
Total invoice amount			1,271.66
Exchange Rate 1 USD = 1.333150 SGD	Subtotal : SGD 1,555.33	Tax total : SGD 139.95	SGD 1,695.31

Company registration no. : 200400245G GST registration no. : 200400245G Tax reference no. : 200400245G

#### Key contact points :

Collection manager name	SUMIT CHAWAN
Email	SUMIT.CHAWAN@CONTRACTOR.TATACOMMUNICATIONS.COM
Contact no	95843195

**THE WORLD'S BIGGEST CLOUDS** WE'RE THE CONNECTION

**TATA COMMUNICATIONS** | CLOUD NETWORK MOBILITY SECURITY

Wire transfer			
Invoice payments can be made via electronic transfer / wire transfer as per the following details			
Account No.	260-214950-178	Currency	USD
Account Name	Tata Communications International Pte. Ltd	Cover # (Intermediary bank)	H8BC
Correspondent Bank	H8BC	Swift Code	MMMOUS33
Address	21 Collyer Quay #01-01, H8BC Building, Singapore 049321	CHIPS Code	802756
Swift Code	H8BC2626	ABA routing number	021 001 088

Address : Tata Communications International Pte. Ltd, 15, Tai Seng Street , #04-01 15, Tai Seng Singapore – 539775

View your bills online : Please log on to <https://customer.tatacommunications.com>

**Terms 45 DAYS FROM DATE OF INVOICE**

Payments received after 45 days will be subject to a 1.5% Finance Charge per month.



# TAX INVOICE

Pacific Tech Pte Ltd  
 151 Lorong Chuan #03-08  
 New Tech Park (Lobby H) Singapore 556741  
 Phone: +65 6916 1818  
 UEN No.: 200909511N  
 GST No.: 200909511N

Invoice No.	Invoice Date	Account No.
PT-INV-2024-000442	18-Jan-2024	C1509-076-USD
Customer PO	DO No.	Sales Person
4529647215	DO-2024-000444	Elysia Yan
Credit Term	Payment Due Date	Page
Net 90 days	17-Apr-2024	1 of 2

<b>Bill To</b> ERICSSON TELECOMMUNICATIONS PTE LTD 79 ROBINSON ROAD #14-02/03 Singapore 068897 ACCOUNT PAYABLE Attn:	<b>Ship To</b> Infocomm Media Development Authority 10 Eunos Road 8, #03-04, Singapore Post Centre, Singapore 408600 Thomas Tan Attn:	<b>End User</b> Singtel for the ultimate use for IMDA (Infocomm Media Development Authority) 10 Eunos Road 8, #03-04, Singapore Post Centre, Singapore 408600 Winston Tan winston_tan@imda.gov.sg
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Item	Part No.	Description	Qty	Unit Price	Amount
1	FG-100F	FG-100F Serial No.: FG100FTK23068040 22 x GE RJ45 ports (including 2 x WAN ports, 1 x DMZ port, 1 x Mgmt port, 2 x HA ports, 16 x switch ports with 4 SFP port shared media), 4 SFP ports, 2x10G SFP+ FortiLinks, dual power supplies redundancy	1	1,800.00	1,800.00
2	FN-TRAN-SFP+SR	FN-TRAN-SFP+SR 10GE SFP+ transceiver module, short range for systems with SFP+ and SFP/SFP+ slots	2	100.00	200.00
3	FC10F100F2470260	FC-10-F100F-247-02-60 Serial No.: 4352YL797911 FG-100F FortiCare Premium Support- 5 years	1	1,700.00	1,700.00
4	MSP-MFG100F-5Y	M-FG100F-24X7X4-60 24X7X4 HARDWARE LOANER WITH MAINT FOR FG100F FOR 5 YEAR S/N: FG100FTK23068040	1	1,700.00	1,700.00



Payment Instruction  
 USD Bank Transfer: OCBC USD, Swift code:OCBCSGSGXXX , Account No:503-037418-301  
 Cheque to be made payable to 'Pacific Tech Pte Ltd'

Payment to be made according to Tax Invoice Currency, not converted amount.  
 Invoice not paid by due date will incur an interest charge of 3% p.m. until full payment is made.



## TAX INVOICE

Pacific Tech Pte Ltd  
 151 Lorong Chuan #03-08  
 New Tech Park (Lobby H) Singapore 556741  
 Phone: +65 6916 1818  
 UEN No.: 200909511N  
 GST No.: 200909511N

Invoice No.	Invoice Date	Account No.
PT-INV-2024-000442	18-Jan-2024	C1509-076-USD
Customer PO	DO No.	Sales Person
4529647215	DO-2024-000444	Elysia Yan
Credit Term	Payment Due Date	Page
Net 90 days	17-Apr-2024	2 of 2

Bill To	Ship To	End User
ERICSSON TELECOMMUNICATIONS PTE LTD 79 ROBINSON ROAD #14-02/03 Singapore 068897 ACCOUNT PAYABLE Attn:	Infocomm Media Development Authority 10 Eunos Road 8, #03-04, Singapore Post Centre, Singapore 408600 Thomas Tan Attn:	Singtel for the ultimate use for IMDA (Infocomm Media Development Authority) 10 Eunos Road 8, #03-04, Singapore Post Centre, Singapore 408600 Winston Tan winston_tan@imda.gov.sg

GST Exchange Rate for USD 1.320		Sub Total	5,400.00												
		GST 9%	486.00												
		Less Credit	0.00												
		Total (USD)	5,886.00												
		<table border="1" style="margin-left: auto;"> <thead> <tr> <th>For GST Purpose Only</th> <th>Subtotal(SGD)</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: right;">7,128.01</td> </tr> <tr> <td></td> <td>GST@9%</td> <td style="text-align: right;">641.52</td> </tr> <tr> <td></td> <td>Total(SGD)</td> <td style="text-align: right;">7,769.53</td> </tr> </tbody> </table>		For GST Purpose Only	Subtotal(SGD)				7,128.01		GST@9%	641.52		Total(SGD)	7,769.53
For GST Purpose Only	Subtotal(SGD)														
		7,128.01													
	GST@9%	641.52													
	Total(SGD)	7,769.53													

**Note:** A tax invoice is the main document for supporting an input tax claim. For standard-rated purchases, please be sure to submit the compliant tax invoice to Ericsson. If tax invoice provided is not in compliance, Ericsson will reject it and refuse to pay accordingly.

- Non-Resident Supplier: In Singapore must insert the following information in the invoice for services rendered. Missing information will be regarded as "onsite". Hence, the invoice will be subject to withholding tax in Singapore.
  - a) The amount attributable to services which are performed in Singapore and the location clearly state "onsite"
  - b) The amount attributable to services which are performed outside of Singapore and the location clearly state "offsite"



- In addition to above mentioned: As stated in the agreement signed up with Sourcing, the following requirements need also to be followed when sending your invoices:
  - a) Purchase Order copy to be attached to the invoices.
  - b) Work Completion Note should be attached to the invoices.
  - c) Copy of GR should be attached to the invoice.
  - d) Tax invoice should be attached to the invoice.
  - e) Tax invoice reference should be stated in the invoice.
  - f) Ericsson PO Requestor should be indicated in the invoice.

Below is the regulation sourcing of IRAS' website. Also, please kindly refer to e-tax guide "GST: 7 Tax Invoice, Simplified Tax Invoice and Receipt" (Page 23-26).

[Invoicing Customers \(iras.gov.sg\)](https://www.iras.gov.sg)

[IRAS | Conditions for Claiming Input Tax](#)

## 4 Invoice Submission Information

Ericsson's preferred method for receiving supplier invoices is via the SAP Ariba platform. [Taulia](#) is to be decommissioned during 2024 and no enrollment is possible.

### 4.1 SAP Ariba e-invoicing

SAP Ariba e-invoicing is a fully integrated e-Invoicing solution that makes the invoice creation, delivery, and management process simple, fast, and error-free. To learn more about your e-Invoicing options, visit [SAP Ariba Login or sign-up page](#) or start flipping Purchase Orders into invoices directly in the portal as soon as you are enrolled.

For queries to Ericsson about transitioning to the SAP Ariba Network please raise a ticket to [Ericsson Purchase to Pay Support Services](#), Select ad-hoc query scenario and mention subject SAP Ariba *transitioning*. If system integration is required for an automated solution to create invoices (e-file or e-send), suppliers shall raise ticket to [Ericsson Purchase to Pay Support Services](#), select ad-hoc query scenario and mention subject SAP Ariba *integration*.



#### 4.1.1 SAP Ariba self-service (carbon copy)

SAP Ariba self-service is a solution for Ericsson's suppliers with no additional cost and waiting time (7\*24). Login to the SAP Ariba Portal [SAP Ariba Login or sign-up page](#) to check:

- Acceptance/rejection of your invoices (post 5-7 days of submission)
- Status of your invoices & their due date
- Status of Purchase Orders
- Status of payment and remittance

Reach out to your Ericsson representative for enrollment and further information.

#### 4.1.2 SAP Ariba support and useful links

- [SAP Ariba help portal](#)
- [SAP Business Network for Suppliers](#)
- [SAP Ariba Login or sign-up page](#)
- [SAP Ariba – Ericsson global portal](#)

#### 4.2 Pdf-invoicing (VIM e-Send)

Ericsson's preferred method for receiving supplier invoices is via SAP Ariba platform. However, for the time being we continue to accept receiving Pdf-invoices in Sweden. Please send your invoices, exclusively in PDF format, to the following email address depending on the purchasing Ericsson entity:

##### PDF Solution (VIM e-send)

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 TELECOMMUNICATIONS PTE. LTD. -ENO	<a href="mailto:pdf.invoice.eno.2120.831@ericsson.com">pdf.invoice.eno.2120.831@ericsson.com</a>

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.

Please note below points to ensure that the quality of invoice is good for our system to read the content and ensure timely processing of payments:

- a) Invoice print is clear and dark
- b) No overlapping or stamps on the text
- c) Complete information including currency/ currency symbols, Tax rate, etc. is provided on invoice copy.
- d) System is unable to identify which pdf doc is the Ariba invoice and which is the original invoice. To have the original vendor invoice as first image in VIM the vendor needs to name the attachment same as invoice reference number.

## 5 **Payment Procedure for Suppliers**

Please secure your contact information and bank details are up to date in Ericsson Master Data. Any change in your company details must be properly communicated to your Local Sourcing contact person at Ericsson so that they can request the update in the Ericsson database and any payment rejections or returns can be avoided.

### **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

**NOTE-** For the smooth posting and payment flow, please secure your contact information and bank details are up to date in Ericsson Master Data. Any change in your company details must be properly communicated to your Local Sourcing contact person at Ericsson so that they can request the update in the Ericsson database and any payment rejections or returns can be avoided.

### **WHT certificate**

- Taxes withheld certificate shall be issued within 60 days from the end of the month in which payment has been made.



- WHT certificate shall be issued in soft copy and mailed over the e-mail address as per records.
- For non-receipt of WHT certificate, e-mail could be sent at [eno-tax-support@ericsson.com](mailto:eno-tax-support@ericsson.com). Hard copy of the certificate shall be available for collection from Ericsson's office address as mentioned above.
- For any other issue related to WHT deduction, please follow the process stated in Section 7 below.
- Inland Revenue Authority of Singapore

## 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](mailto:ptp.incident.management@ericsson.com). We will review the case and help you obtain the correct resolution.