

CZECH REPUBLIC INVOICING REQUIREMENTS

Ericsson only makes payments against valid original invoices. Not complying with the requirements below could result in a delay of payment or rejection of invoice.

INVOICE REQUIREMENTS

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

SUPPLIER INFORMATION:

- Supplier Name
- Supplier Address
- Supplier's VAT registration number or VAT ID number of the taxable person effecting the supply
- 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)

ERICSSON INFORMATION

- Ericsson legal entity and Invoice address as stated in the purchase order
- Ericsson TAX registration number
- Ericsson purchase order number (one purchase order per invoice)

CONTENT INFORMATION

- The word INVOICE or CREDIT
- Invoice number (must be unique)
- Invoice date (please specify the format used)
- Currency, must be the same currency as stated in the Purchase Order
- Specification of goods and services delivered; Line items and description in the purchase order should match the invoice
- Total net amount

- Tax amount. If multiple taxes (VAT/WHT) are applicable, the tax rate for every net amount should be specified
- Total payable amount
- For credit notes, invoice number being credited must be stated (one credit note per invoice)
- For invoices using Factoring, please highlight which bank account to use
- Invoices issued within the EU must comply with the sixth VAT 2006/112/EC directive and therefore the following information is mandatory:
 - VAT-rate applied
 - Value added tax amount specified per rate and the taxable amount per rate or exemption, the unit price exclusive of tax and any discount or rebates if they are not included in the unit price
 - If VAT is not charged refer to applicable VAT exempt
 - If invoice currency is in other currency than local currency, VAT amount should be stated in both currencies
 - The VAT invoices issued by non-resident suppliers established in another EU Member State in respect of those relevant services which are deemed to take place in the Czech Republic and which are subject to a reverse charge should contain the data required by the Member State where the supplier is established.
 - VAT invoice on supply of goods to another Member State
 - Reverse charge

The VAT invoices issued by non-resident foreign suppliers in respect of those relevant services which are deemed to take place in the Czech Republic and which are subject to a reverse charge should contain the following data:

- the title, registered office or a place of business of the person providing the services, and where relevant the tax identification number;
- the commercial name or the full name, and registered office or place of business and tax identification number of the person, to whom the services are provided;
- the sequential number of the document;
- the scope of provided services;
- the date of issue of the document;
- the date of provision of the services if it differs from the date of the issue of the invoice;
- the unit price exclusive of VAT;
- the taxable amount;
- the declaration “reverse charge” (daň odvede zákazník).

- A taxable person who supplies goods to another Member State, is liable to issue a VAT invoice for each supply of goods to another person that is registered for VAT in another Member State. This invoice must include:
 - The commercial name or the first and the last name or title, and registered office or place of business of the person who provides the service;
 - The tax identification number of the taxable person, who carries out the taxable supply;
 - The title, registered office or place of business of the acquirer;
 - The registration number of the document;
 - The tax identification number of the acquirer, including the country code;
 - The scope and object of the taxable supply;
 - The date of issuance of the document;
 - The date of taxable supply or the date when the payment is received, whichever occurs sooner, if it differs from the date of the issue of the invoice;
 - The unit price exclusive of VAT and then the discount if not included in price; the taxable amount and a note that the taxable supply is exempt from VAT and reference to relevant provision of the VAT Act or the VAT Directive.
 - This document shall contain the formalities mentioned above and it shall be issued no later than the 15th day of the month following the calendar month in which the taxable supply has taken place.
 - VAT invoice on acquisition of goods from another Member State
 - The VAT invoice issued for acquisition of goods from another Member State must contain the data required by the Member State where the supplier is established.

IMPORTANT

A standard VAT invoice must contain:

- The date of taxable supply or the date when the payment is received, whichever occurs earlier if this date differs from the date of the issue of the invoice;
- The amount of tax in korunas and hellers, where relevant rounded to korunas (article 29(1) of the VAT Act).

- The tax (VAT) identification number shall consist, generally, in the case of legal taxable persons, of the prefix “CZ” and 8 digits, which is the identification number under which the legal taxable person is registered in the Commercial register.
- In the case of an individual taxable person, the tax identification number consists generally of the prefix “CZ” and 10 digits which form his “birth” identification number.

For more information, please see the [European Directive](#)

e-Mailing Address (Where the invoices will be send for payment processing)

rssc.madrid.ap.ecz@ericsson.com (for posting and payment)

and in the same email, the following address need to be included in copy

reception.h@ericsson.com (for archive and internal audit)

Invoicing Address (Company name and address that will be written on the invoice)

Ericsson spol. s.r.o.

Sokolovska 79/192

18600 Praha 8

Czech Republic

Please enter the correct Ericsson Company Name:

ERICSSON SPOL. S.R.O. (ECZ)

Please enter the address on the invoice as stated in the Purchase Order.