

# IRELAND 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
- 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
- Customer's Address
- Customer's VAT Registration Number (if reverse charge supply, being a supply of goods or services to a person in another Member State who is liable to pay VAT on such supply)
- Tax point date (if different from Invoice date)
- Discounts or price reductions not included in the unit price
- Credit Notes must contain a reference to the corresponding invoices and the reason why they have been issued.
- Invoices in amounts expressed in non-euro currency must contain the corresponding figures in euro.
- If non-domestic Reverse Charge, an indication that it applies must be stated on the invoice.
- If domestic Reverse Charge: the invoice should contain the statement: 'VAT on this supply to be accounted for by the Principal Contractor'

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

**Email Address** (recommended)

**L M ERICSSON LIMITED (LMI)** rssc.madrid.ap.lmi@ericsson.com

**Mailing Address**

**L M ERICSSON LIMITED**

Att: Accounts Payable

Calle Retama, 1, planta 1ª

MADRID

28045

Spain

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

Please enter the correct Ericsson Company Name:

**L M ERICSSON LIMITED (LMI)**

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