

# LATVIA 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's name
- Ericsson TAX registration number
- Ericsson purchase order number (one purchase order per invoice)
- Invoice address (as stated in the purchase order if PO is used or otherwise the legal address)
- Ericsson legal entity's VAT registration number
- (optional) Ericsson legal entity's Bank information (must have SWIFT for USD and IBAN for EUR, Bank name, address and account number)

### CONTENT INFORMATION

- The word INVOICE or CREDIT
- Invoice number (must be unique) in Latvian respectively REKINS or KREDITREKINS)
- Invoice date
- Currency, must be the same currency as stated in the Purchase Order, if purchase order is used

- 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)
- Ship from address
- Ship to address
- For invoice related to goods the change of ownership should be stated on the invoice (in a form of vendor signing about handover and customer signing about receiving the goods), otherwise there should be additional document proving the handover of the goods.

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

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

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

**PDF copy** (for posting and payment)

ELL.invoices@ericsson.com

**Hard copy** (for legal and fiscal purposes)

ELV

Ericsson Latvia SIA

Aristida Briana 9a-2

Riga, LV-1001

Latvia

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

Please enter the correct Ericsson Company Name:

Ericsson Latvia SIA (ELV)

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