

SLOVAKIA 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
- If multiple taxes (VAT/WHT) are applicable, the tax rate for every taxable amount be specified
- Specification of goods and services delivered; Line items and description in the purchase order should match the invoice

- For invoices using Factoring, please highlight which bank account to use
- On invoices documenting intra-Community supplies, the EU VAT ID of the supplier and purchaser must be indicated
- 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
- the date on which the goods or services were supplied, or the date on which the payment in respect of those goods or services was received, in so far as that date can be determined and it is not the date of issue of the invoice;
- the taxable amount separately for each VAT rate, and the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price;
- the VAT rate applied or information on the exemption from VAT; in the case of exemption from VAT, the invoice has to contain a reference to the applicable provisions of the VAT Act or the VAT Directive, or mention “the supply is exempt from VAT” (dodanie je oslobodené od dane);
- the total amount of VAT payable in euro, except for the amount of VAT due under the special scheme for second-hand goods, works of art, collectors’ items and antiques;
- the statement “self-billing” (vyhotovenie faktúry odberateľom), where the recipient of the goods or services issues the invoice in the name and on the account of the supplier;
- the statement “reverse-charge” (prenesenie daňovej povinnosti), where the recipient of the goods or services is the person liable for the payment of the VAT;
- information on the new means of transport supplied, if applicable;
- An invoice issued with respect to the supply of goods or services, the place of supply of which is in another Member State, where the recipient of the goods or services is the person liable for the payment of the VAT, does not need to contain the taxable amount, the VAT rate applied or information on the exemption from VAT and the total amount of VAT payable, where it is possible to determine the taxable amount by way of reference to the quantity and nature of the goods supplied or the extent and nature of the services rendered (article 74(2) of the VAT Act).

- A Slovak VAT number is composed of two letters “SK” and ten digits, e.g. SK0123456789.

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)
Ericsson Slovakia spol.s.r.o.

Accounts Payable Dept., Torre Suecia, 1st floor Calle Retama, 1, 28045 Madrid Spain
Invoicing Address (Company name and address that will be written on the invoice)

Ericsson Slovakia spol. s.r.o.
Roznavska 24
82104 Bratislava
Slovakia

Please enter the correct Ericsson Company Name:

ERICSSON SLOVAKIA SPOL. S.R.O. (SBB)

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