

# SLOVENIA 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

- 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)

The invoice should always contain the following information:

- For invoices using Factoring, please highlight which bank account to use
- the date of supply of goods or the period of supply of services, as well as the date(s) on which any advance payment falls due;
- a sequential number in a logical order; separate, consecutive series of numbers may be used for different types of transactions or divisions;
- name and address of the taxable person and customer or purchaser to whom the goods or services are supplied;
- the date on which the supply of goods or of services was made or completed, or the date of receipt of the payment on account, insofar as that date can be determined and differs from the date of the issue of the invoice;
- the taxable amount on which VAT is charged for each individual rate or for which the individual exemption applies, the unit price exclusive of VAT for the goods or services, and any price reductions and discounts not included in the unit price;
- the amount of VAT, unless in cases when a special scheme is used, where the VAT Act excludes such information;
- if a taxable person authorized a third party to issue invoices in his name and on his behalf, a note "Self-invoicing" (Samofakturiranje) should be included;
- reference to a provision of the VAT Directive or VAT Act or other reference which shows the supply is exempt;
- If the supply is subject to reverse charge, a note "Reverse charge" (Obrnjena davčna obveznost) should be included;
- if a new means of transport is supplied, data to determine whether a means of transportation is new;
- name, address and VAT identification number of the VAT representative, if one has been appointed.
- If invoice currency is in other currency than local currency, VAT amount should be stated in both currencies

#### Simplified triangular transaction

- In the case of intra-Community triangulation according to simplification rules, the invoice issued by the acquirer to the final customer should contain a reference to the reverse charge mechanism (e.g. reference to the article from the VAT Directive or from the local VAT Act according to which the reverse charge mechanism is applied).

## Reverse charge

- If a non-resident taxable person supplies goods or services to a Slovenian entrepreneur or non-taxable legal person for which the liability for VAT remittance is shifted from the supplier to the recipient, the invoice issued by the non-resident person must refer to the application of the reverse charge mechanism (e.g. reference to the article from the VAT Directive or the local VAT Act according to which the reverse charge mechanism is applied).

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](#)

### **Invoicing and Mailing Address**

**ERICSSON D.O.O.**

PDF Format: [rssc.madrid.ap.evn@ericsson.com](mailto:rssc.madrid.ap.evn@ericsson.com)

Mail Format:

**ERICSSON D.O.O.**

Accounts Payable

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Spain