

POLAND 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, as follows:

ERICSSON SP.ZO.O.

ul. Konstruktorska 12

02-673 Warszawa

- › Ericsson TAX registration number (526-03-01-818)
- › 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 unless, there is an exception agreed with Ericsson.
- › 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 (expressed in numbers)
- › 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
- › On invoices documenting intra-Community supplies, the EU VAT ID of the supplier and purchaser must be indicated
- › 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
 - Tax point date (if different from Invoice date)
 - The statistical code if goods/services are VAT exempt. If no statistical code is available or if VAT provisions do not mention this reference, the article of the

VAT Act or of the VAT Directive allowing the VAT exemption must be mentioned.

- The term “metoda kasowa” should also be used on invoices where the tax point arises on a cash basis given in article 19a (5)(1) of the VAT Act. However, this is not required for invoices documenting the VAT exempt supply of financial and insurance services (paragraph 3 of VAT Decree invoices).
- VAT Rate
- If an invoice is issued in a foreign currency, VAT must show the zloty equivalent of the total net value of goods and services subject to different VAT rates and the respective VAT amounts.
- "Correcting invoices must contain the following:
 - () the data contained in the invoice to which the correcting invoice refers, i.e. the names of the seller and the purchaser, their VAT registration numbers, the date of issue, the date of sale, the invoice number that is to be corrected and a description of the goods or services subject to correction;
 - () the reason for the correction;
 - () if the correction changes the taxable amount or amount of VAT – respectively – the amount of correction of the taxable amount, or the amount of adjustment of VAT with division into amounts referring to the specific VAT rates and exempt sales
 - () if correction does not change taxable amount or amount of VAT, the correct wording of corrected items.
 - () All types of correcting invoices should be clearly headed “Faktura Korygujaca” (Correcting invoice) or “Korekta” (Correction).
- Credit note must contain the following:
 - () The sequential number and date of its issue;
 - () The name (or abbreviated name) and address of the issuer and recipient of the correcting note;
 - () The data contained in the invoice to which the correcting note refers, i.e. the names of the seller and the purchaser, their Polish VAT registration numbers, the date of issue and the date of sale;
 - () The information to be corrected and the correct information.
 - () The correcting note should be clearly headed “Nota Korygujaca” (Correcting note).

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

Mailing Address (Where the invoices and Credit notes have to be sent for payment processing):

1. VIM E-Send Invoice submission, for these Suppliers that Ericsson communicated this Invoice submission method, please send your pdf invoices and Credit notes to the following address and following below instructions:

pdf.invoice.EPO.2132.033@ericsson.com

In order to ensure correct posting, the following *guidelines* must be followed:

- All invoices should be provided in PDF format. Any email that contains any non-PDF attachment will be rejected.
- Supporting documentation should be included within the same PDF attachment as the invoice (after the invoice). If supporting documentation is submitted in a non-approved format (separate from the PDF of the invoice), the submission will be rejected and not posted.
- Each email submitted should contain only 1 invoice.

Note: Any messages added to the text of your email will not be read or interpreted, and the posting is based solely on the confines of invoices received

2. For Non E-send VIM suppliers, invoices and credit notes must be sent to the following e-mail address in pdf format:

RSSC Madrid AP EPO rssc.madrid.ap.epo@ericsson.com

() Please, note that only in the special cases when hard copies need to be received, send via post to:*

*Ericsson SP. Z O.O.
Accounts Payable Dept.
Torre Suecia, 1st floor
Calle Retama, 1
28045 Madrid Spain*

For additional questions, you may refer to our guide to invoicing and payments at the links below or your normal Sourcing contact.

[Ericsson Global Invoicing and Payments \(English Only\)](#)

[Invoice Requirement Listings per Country + Support Request Templates](#)