

# Supplier Handbook

## Brunei Invoicing Requirements

### Guideline

**In Brunei: No GST on Domestic Vendors, 10% WHT is applicable only for overseas vendor payments**

Ericsson only make payments against valid invoices in accordance with the below stated terms and conditions unless a deviation from this process has been agreed between Ericsson and the Supplier.

Not complying with the conditions below may result in a delay of payment or rejection of invoice.

To ensure quality postings and on-time payment, invoices and credit notes received must have the following information:

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## 1 Supplier Information

- Supplier Name
- Supplier Address
- Supplier's VAT/GST registration number if applicable
- 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)

## 2 Ericsson Information

- Invoice recipient as specified in purchase order (PO)
- Beneficiary, as specified in purchase order (PO)
- Legal Entities information:

Ericsson entity	Company/TAX Registration Number	Registered Office
Ericsson AB (B) Sdn Bhd (BBR)	RFC30000016	Ericsson AB (B) Sdn Bhd. Unit 78-80, BT-HJ Uthman Complex SPG 13, Jalan Lapangan Terbang Antarabangsa Jalan Berakas BB2513 KG Jaya Setia Brunei Darussalam

- Ericsson purchase order number (one purchase order per invoice)
- Ericsson legal entity's Company/TAX registration number in case of intra-community supplies/services

## 3 Content Information

- The word INVOICE or CREDIT
- Invoice number (must be unique and should not exceeds 16 digits)
- Invoice date (please specify the format used) **Invoice date** mentioned on the invoice copy must be after the **PO release date**
- Date of delivery for services and/or goods
- Proof of delivery if applicable or mandatory
- Currency must be the same currency as stated in the Purchase Order
- Specification of goods and services delivered; Line items and description in the invoice should match the purchase order
- For XRM Purchase Order:



- Invoices must be submitted after time sheets, milestone and expenses has been approved (Status "Invoiced") from Fieldglass.
- Line-item description should be a one liner with total invoice amount which should be the exact amount same as approved Goods Receipts (or set of GRs).
- WO (Work Order) ID for Contingent or SOW (Statement of Work) ID should be mentioned in the invoice.
- Line-item amount should state as net of VAT amount, **If applicable.**
- VAT/GST rate applied in percent (%) and tax amount, **If applicable.**
- If multiple taxes (VAT/GST) are applicable, the tax rate for every net amount should be specified. **If applicable.**
- If VAT/GST is not charged refer to applicable VAT/GST exemption, **If applicable.**
- Total payable amount.
- If not already included in the unit price, details on discounts and cash discounts.
- For credit note, invoice number being credited must be stated (one credit note per invoice).
- For Progress billing, information related to percentage, amount paid and net amount to be paid should be mentioned in the invoice.

Please refer to the marked items on below picture. We need you to review your invoice template and make sure that the contents are all reflected on the invoice in a complete and compliant manner.

- **Tax Invoice**

A tax invoice, as applicable in your country of registration, must be issued and standard tax rate, wherever applicable, is applied to transactions. Below is the information required on a tax invoice.

- a) The words "tax invoice" in a prominent place.
- b) An identifying number (e.g., invoice number).
- c) Date of issue of the invoice.
- d) Your business name, address, and GST registration number, if applicable.
- e) Your customer's name and address.
- f) A description sufficient to identify the goods or services supplied and the type of supply.
- g) For each description of goods or services supplied the quantity of goods or the extent of services, and the amount payable, excluding GST.
- h) Any cash discount offered.



- i) The total amount payable (excluding GST), the GST rate, if applicable and the total amount of GST chargeable, if applicable (shown as a separate amount).
- j) The total amount payable (including the total amount of GST chargeable, if applicable); and
- k) A breakdown of exempt, zero-rated or other supplies, stating separately the gross total amount payable in respect of each type of supply.

A tax invoice must contain the following information:

The words 'tax invoice'

**TAX INVOICE**

Supplier's name and address: Gallery Photo Supplier, 888 Jalan Ang Teng, Singapore 560009

GST registration number, if applicable: GST Reg No: M2-1234567-K

Invoice date: Date: 5/1/2024

An identifying number: Invoice No: F012345

Customer's name (Customer's Name):

Customer's address (Customer's Address):

Type of Supply: Cash / Credit Sale

S/No	Description	Qty	Unit Price (\$)	Total (\$)	Discount (\$)	Total (\$)
1	Yashica MG2	10	90	900	45	855.00
2	Pentax Z-1 Body	20	1,000	20,000	1,000	19,000.00
3	Nikon W35	30	200	6,000	300	5,700.00
4	Canon Prima 5	40	220	8,800	440	8,360.00
Total						33,915.00
Add GST @ 9%						3,052.35
Amount Due:						36,967.35

Total amount payable excluding GST: 33,915.00

Total GST, if applicable: 3,052.35

Total amount payable including GST, if applicable: 36,967.35

Thank you. We look forward to being of service to you again.

- For taxable transactions, please be sure to provide the standard tax invoices to Ericsson. The valid tax invoice is the only legal supporting document to claim input tax on standard-rated purchases. Please kindly notice that such as debit note, statement, and letters, they could not be used as tax credits.

- **Simplified Tax Invoice**

If the total amount (inclusive of GST) stated in the invoice does not exceed \$1,000, you may issue a simplified tax invoice. Below is the information required on a simplified tax invoice.

- a) Your name, address, and GST registration number, if applicable
- b) An identifying number, e.g., invoice number
- c) The date of issue of the invoice.
- d) Description of the goods or services supplied.



- e) The total amount payable including tax, if applicable; and
- f) The word "Price Payable includes GST".

**Sample of a Simplified Tax Invoice**

Gallery Photo Supplier  
888 Lorong Jalan  
Singapore 560009

if applicable → GST Reg No: M2-1234567-K      Invoice No: 1234

Date: 01/07/2020

Description	Subtotal
Fiji200 (3-pack)	12.00
Energy battery (AA 8-pack)	9.00
<b>Grand Total</b>	<b>21.00*</b>
Amount received	50.00
Change	29.00

\*Amount payable includes GST

Thank You

- **Invoicing in a Foreign Currency**

For a local sale denominated in a foreign currency, the following items on the tax invoice must be converted into Brunei dollars (BND) using approved exchange rate for GST purposes:

- a) Total amount payable excluding GST
- b) Total amount payable including GST, if applicable
- c) Total GST payable, if applicable



The words 'tax invoice'

**TAX INVOICE**

Gallery Photo Supplier  
888 Jalan Ang Teng  
Singapore 560009

Supplier's name and address

GST Reg No: M2-1234567-K

GST registration number, if applicable

Customer's name (Customer's Name)

Customer's address (Customer's Address)

Date: 5/1/2024

Invoice date

Invoice No: F012345

An identifying number

Type of Supply: Cash / Credit Sale

S/No	Description	Qty	Unit Price (\$)	Total (\$)	Discount (\$)	Total (\$)
1	Yashica M G2	10	90	900	45	855.00
2	Pentax Z-1 Body	20	1,000	20,000	1,000	19,000.00
3	Nikon W35	30	200	6,000	300	5,700.00
4	Canon Prima 5	40	220	8,800	440	8,360.00
Total						33,915.00
Add GST @ 9%						3,052.35
Amount Due:						36,967.35

Description of goods and services

GST rate if applicable

Total amount payable excluding GST

Total GST, if applicable

Total amount payable including GST, if applicable

Thank you. We look forward to being of service to you again.

For GST Purpose Only		
Subtotal (BND)	XXX	
GST @ 9%	XXX	if applicable
Total (BND)	XXX	

**Note: Only if applicable from the future perspective.**

A tax invoice is the main document for supporting an input tax claim. For standard-rated purchases, please be sure to submit the compliant tax invoice to Ericsson. If tax invoice provided is not in compliance, Ericsson will reject it and refuse to pay accordingly.

- Non-Resident Supplier: In Brunei must insert the following information in the invoice for services rendered. Missing information will be regarded as "onsite". Hence, the invoice will be subject to withholding tax in Brunei.
  - a) The amount attributable to services which are performed in Brunei and the location clearly state "onsite"
  - b) The amount attributable to services which are performed outside of Brunei and the location clearly state "offsite"



- In addition to above mentioned: As stated in the agreement signed up with Sourcing, the following requirements need also to be followed when sending your invoices:
  - a) Purchase Order copy to be attached to the invoices.
  - b) Work Completion Note should be attached to the invoices.
  - c) Copy of GR should be attached to the invoice.
  - d) Tax invoice should be attached to the invoice, **If applicable**
  - e) Tax invoice reference should be stated in the invoice, **If applicable**
  - f) Ericsson PO Requestor should be indicated in the invoice.

**Note- Payment (other than for purchase of goods) to suppliers registered outside BN-Brunei shall be subjected to 10% withholding tax.**

## 4 Invoice Submission Information

### PDF Solution (VIM e-send)

Please send your invoices, exclusively in PDF format, to the following email address depending on the purchasing Ericsson entity:

Ericsson entity	PDF solution (VIM e-send) email address
Ericsson AB (B) Sdn Bhd.	PDF Invoice BBR 3230 033 <pdf.invoice.bbr.3230.033@ericsson.com>

Please note that the following requirements need to be followed when submitting PDF invoices:

- All invoices should be provided in PDF format. Any email that contains any non-PDF attachment will be rejected.
- Supporting documents are to be appended to the invoice in one PDF (invoice and supporting documents in same PDF file, not as separate files. Invoice as first page, supporting documents thereafter.
- One invoice per PDF document (including all attachments not exceeding 25 MB).
- The subject of email to PDF mailbox should be- Vendor Name-Invoice number for easy reference and tracking.

Please note below points to ensure that the quality of invoice is good for our system to read the content and ensure timely processing of payments:

- a) Invoice print is clear and dark
- b) No overlapping or stamps on the text
- c) Complete information including currency/ currency symbols, Tax rate, etc. is provided on invoice copy.



- d) System to unable to identify which pdf doc is the Ariba invoice and which is the original invoice. To have the original vendor invoice as first image in VIM the vendor needs to name the attachment same as invoice reference number.

#### 4.1.1 SAP Ariba self-service (carbon copy)

SAP Ariba self-service is a solution for Ericsson's suppliers with no additional cost and waiting time (7\*24). Login to the SAP Ariba Portal [SAP Ariba Login or sign-up page](#) to check:

- Acceptance/rejection of your invoices (post 5-7 days of submission)
- Status of your invoices & their due date
- Status of Purchase Orders
- Status of payment and remittance

Reach out to your Ericsson representative for enrollment and further information.

#### 4.1.2 SAP Ariba support and useful links

- [SAP Ariba help portal](#)
- [SAP Business Network for Suppliers](#)
- [SAP Ariba Login or sign-up page](#)
- [SAP Ariba – Ericsson global portal](#)

## 5 Payment Procedure for Suppliers

Please secure your contact information and bank details are up to date in Ericsson Master Data. Any change in your company details must be properly communicated to your Local Sourcing contact person at Ericsson so that they can request the update in the Ericsson database and any payment rejections or returns can be avoided.

### Electronic Fund Transfer

- Ericsson legal entity will pay invoices to all suppliers through electronic payment method.

**NOTE-** For the smooth posting and payment flow, please secure your contact information and bank details are up to date in Ericsson Master Data. Any change in your company details must be properly communicated to your Local Sourcing contact person at Ericsson so that they can request the update



in the Ericsson database and any payment rejections or returns can be avoided.

#### **WHT certificate**

- Taxes withheld certificate shall be provided upon receipt for the authorities. Typically, BN authorities issue the certificate within 4-6 months from the date of payment of taxes.
- WHT certificate shall be issued in soft copy and mailed over the e-mail address as per records.
- For non-receipt of WHT certificate, e-mail could be sent at [bbr-tax-support@ericsson.com](mailto:bbr-tax-support@ericsson.com).
- For any other issue related to WHT deduction, please follow the process stated in Section 6 below.

## **6 Ericsson Purchase to Pay Services Support**

If you need professional assistance regarding invoicing requirements, please contact [Ericsson Purchase to Pay Services Support](#) by completing a Support Request Template ( click on the Support Request Template links that best fits your needs and fill out details of your request.

If the request was not resolved to your satisfaction or you experience a delay in resolution, you can ask us to investigate by escalating the request ID to [ptp.incident.management@ericsson.com](mailto:ptp.incident.management@ericsson.com). We will review the case and help you obtain the correct resolution.