

# MYANMAR 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.

## DELIVERY OF INVOICES

All paper invoices will be stamped with the arrival date, to secure correct calculation of payment date. Payment date is normally calculated based upon Receipt of undisputed Invoice (the date when the invoice arrives to the invoicing address). Hence, suppliers are reminded to submit invoices to Ericsson within 3 working days from invoice date (for local supplier) and 5 working days from invoice date (for foreign suppliers).

## 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
- › "VAT or relevant tax identification number of the supplier in accordance with fiscal tax regulations"
- › Supplier's Commercial Tax Registration Number
- › Supplier's telephone number, contact person and email address
- › Bank information (Account Number, Account Name, Account Currency, Bank must have SWIFT for USD and IBAN for EUR, Bank Name, bank address and account number)
- › Supplier Tax Identification Number

### ERICSSON INFORMATION

- › Ericsson legal entity and Invoice address as stated in the purchase order
- › Ericsson Commercial Tax Registration Number - Others / 22321, 230 – FCO
- › Ericsson purchase order number (one purchase order per invoice)

### CONTENT INFORMATION

- › The word INVOICE or CREDIT
- › Invoice number (must be unique and maximum up to 16 digit)
- › Invoice date (dd/mm/yyyy)
- › Valid Purchase Order Number and line item

- › Currency, must be the same currency as stated in the Purchase Order (according to Currency of Trade and as per contract with Ericsson)
- › Specification of goods and services delivered; Line items and description in the purchase order should match the invoice
- › Tax amount. If multiple taxes (CT/WHT) are applicable, the based amount for every net amount should be specified. Please find the sample calculation:
- › Goods sold abroad, services performed abroad and leases outside the country will no longer be subject to WHT. This need to be mentioned in the invoice, otherwise withholding tax might be subject to deduction
- › Grand Total amount in number and word
- › Total net amount
- › For credit notes, invoice number being credited must be stated (one credit note per invoice)
- › Invoice supplier name must be the same as PO supplier name.
- › Invoices must be legible, free from manual correction. Handwritten is discouraged.
- › One invoice need not be restricted to one page.
- › The font must be Arial, size 12 and black color for content area of the invoice.
- › Watermark in the content area is strongly discouraged.
- › One invoice need not be restricted to one page.
- › If the buyer of the good is an owner of the enterprise, his name, address, and enterprise registration number issued to him under the commercial tax regulation

Invoices which are non-compliant as per above should be returned to the supplier, with a request for a new invoice containing the correct information

#### SUPPORTING DOCUMENTS

<b>For Supply</b>	<b>For Service</b>
PO	PO
Invoice	Invoice
Delivery Note (DN)	Work Completion Note (WCN)
GR confirmation mail	GR confirmation mail
Form 31 (2 copies needed) for CT	Form 31 (2 copies needed) for CT
	For partial invoice; Service Agreement mentioning <ul style="list-style-type: none"> <li>• Company Info</li> <li>• Scope of Work</li> <li>• Payment Terms</li> <li>• Signed Pages E/// &amp; Vendor</li> </ul>

For form 31, vendor needs to submit 2 copies of form 31 which must include original signature, stamp, date, invoice reference, type of service rendered to Ericsson and state correct CT (Commercial Tax) amount to match with the invoice.

One invoice should be accompanied with one Form 31. Invoice and Form 31 should be dated within same accounting year.

If the Form 31 is updated on a IRD provided numbered book leaf, vendor needs to submit another copy of Form 31 in color where the signature and company seal are not scanned/digital or photocopied.

Otherwise, your invoice will be rejected.

Incase and if only required by Internal Revenue Department (IRD), we may ask you to present and submit proof of taxes that was paid to IRD.

PS: There will be updated version on current invoicing guideline if Government announce new Form 31 process.

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

ERICSSON MYANMAR COMPANY LIMITED  
Building 9, 1st Floor, MICT Park,  
University Hlaing Campus,  
Hlaing Township,  
Yangon, Myanmar

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

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