

# SINGAPORE 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 tax registration number
- › Supplier's telephone number, contact person and email address
- › Bank information

### 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 and maximum up to 16 digit)
- › Invoice date (please specify the format used)
- › 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
- › 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)
- › In general, a tax invoice should be issued within 30 days from the time of supply.
- › Payment terms will be calculated from the submission date of undisputed invoice
- › A tax invoice need not be issued for zero-rated supplies, exempt supplies and deemed supplies or to a non-GST registered customer.

#### SIMPLIFIED TAX INVOICE FOR AMOUNTS UNDER \$1,000:

You may issue a simplified tax invoice instead of a tax invoice if the total amount payable for your supply (including GST) does not exceed \$1,000. A simplified tax invoice only requires the following information:

- a) Your name, address and GST registration number
- b) Date of issue of invoice
- c) An identifying number (e. g. invoice number)
- d) Description of the goods or services supplied
- e) Total amount payable including GST
- f) The words "Price payable includes GST"

#### LOCAL INVOICING IN A FOREIGN CURRENCY:

The following items on the tax invoice must be converted into Singapore dollars when you are invoicing a local sale in a foreign currency:

- 1) Total amount payable excluding GST
- 2) Total amount payable including GST
- 3) Total GST payable

You must use an approved exchange rate for GST purposes

#### NON-RESIDENT SUPPLIER:

In Singapore 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 Singapore.

- 1) The amount attributable to services which are performed in Singapore and the location clearly state "onsite"

- 2) The amount attributable to services which are performed outside of Singapore and the location clearly state “offsite”

#### IMPORTANT NOTES

As stated in the agreement signed up with Sourcing, the following requirements need also to be followed when sending your invoices:

- › Purchase Order copy to be attached to the invoices
- › Work Completion Note should be attached to the invoices
- › Copy of GR should be attached to the invoice
- › Tax invoice should be attached to the invoice
- › Tax invoice reference should be stated in the invoice
- › Ericsson PO Requestor should be indicated in the invoice

**Invoice mailing address** (Where the invoices will be send for payment processing when not using e-invoicing):

[pdf.invoice.eno.2120.831@ericsson.com](mailto:pdf.invoice.eno.2120.831@ericsson.com)

**For suppliers not using e-invoicing**

Ericsson Telecommunications Pte. Ltd.  
1 Changi Business Park Central 1  
One @ Changi City #06-101  
Singapore 486036  
Phone: +65 6704 5500; Fax: +65 6259 0168

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

ERICSSON TELECOMMUNICATIONS PTE. LTD. (ENO)

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