

# Supplier Handbook

## Macedonia Invoicing Requirements

### Guideline

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 (e.g., ERS).

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:

#### 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, SWIFT 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	VAT/GST Registration Number	Registered Office
ERICSSON TELECOMMUNICATIONS MACEDONIA LTD.	MK4080009505880	Street Maksim Gorki 13, Biznis building Nastel, 3rd Floor 1000 Skopje Macedonia

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

### 3 Content Information

- The word INVOICE or CREDIT
- Invoice number (must be unique)
- Invoice date (please specify the format used)
- 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
- Domestic supplier invoice must be in Macedonian language and foreign supplier invoice should be in English language or bilingual
- For XRM Purchase Order, invoice entry ID should be provided on the relevant PO line item
- Total net amount
- VAT/GST rate applied in percent (%) and tax amount
- If multiple taxes (VAT/WHT) are applicable, the tax rate for every net amount should be specified
- If VAT/GST is not charged refer to applicable VAT/GST exemption
- 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 invoices using Factoring, please highlight which bank account to use
- Invoices issued within the EU must comply with the sixth VAT 2006/112/EC directive and need to include the following information:



\* VAT registration number of both supplier and recipient for cross-border deliveries and services

\*If the invoice currency does not correspond to the local currency (MKD), the VAT amount must be stated in both currencies and an exchange rate should be provided.

- For Progress billing, information related to percentage, amount paid and net amount to be paid should be mentioned in the invoice
- Name, surname, and signature of the authorized person for signing invoices at the issuer of the invoice

## 4 Invoice Submission Information

**Do not submit any invoice to other channels, as this can result in duplicate invoices received and problems in payment associated with that.**

### Paper invoice

If no electronic invoice submission method is applicable and paper invoice submission has been agreed upon in consultation with Ericsson, please send the invoice and the supporting documents (work completion note, delivery note, acceptance document/time sheets, etc.) to the following billing address:

Ericsson entity	Paper Invoice billing address
ERICSSON TELECOMUNICATIONS MACEDONIA LTD.	Street Maksim Gorki 13, Biznis building Nastel, 3rd Floor 1000 Skopje Macedonia

### Note:

- Payment terms will be calculated from the submission date/ issue date of undisputed invoice.

## 5 Payment Procedure for Suppliers

### Electronic Fund Transfer

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

### Certificate of residence

- In order to proceed with the payment of invoices received from the foreign suppliers, the certificate of residence must be provided in



original to Ericsson Telecommunications Macedonia LTD. Electronic certificate of residence is also acceptable.

#### **WHT certificate**

- The WHT certificate will be obtained in hardcopy (original paper) once a year from local authorities, and can be provided by Ericsson
- The WHT certificate can be sent in hardcopy by Ericsson, and can be distributed in softcopy (scanned copy) via e-mail, to your contact e-mail address as registered in our records
- To receive the WHT certificate and for any other WHT related query, please e-mail at: [tmk.wht.certificates@ericsson.com](mailto:tmk.wht.certificates@ericsson.com)
- Depending on the services provided by the foreign supplier, there are cases in which the WHT Procedure should be initiated to the Tax Authorities. In this case, the payment of the invoices will be made after the WHT decision will be issued by the Tax Authorities.
- For any other issue not related to WHT deduction, please follow the process stated in Section 6 below

#### **Note:**

- To ensure smooth processing and payment flow, please secure your contact details and bank details are communicated to Ericsson. Any change in your company details must be properly communicated to your Sourcing contact at Ericsson to ensure that our systems are updated and thereby invoice/payment rejections or returns can be avoided.

## **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.