

1 January 2026

Invoicing

We kindly ask you to consider using e-invoicing when invoicing us. Invoices must always be marked with either JM's project number, cost center or business entity, and the first and last name of the purchaser.

How to mark your e-invoice

Select only ONE of the following references/cost objects and enter it in the format below:

- Project number incl. project element: T.4xxxxx.1.4 (e.g. T.412345.1.4)
- Cost center: Kxxxxx (e.g. K02123)
- Business entity: Fxxxxx (e.g. F01234)

Important: If you enter multiple references or use the wrong format, the invoice will be rejected.

E-invoice

- **Company Name:** JM Suomi Oy
- **Business ID:** 1974161-8
- **E-invoice address:** 003719741618
- **Service ID:** INEXCHANGE
- **Operator:** InExchange Factorum AB

PDF-invoices

- INX9066-019@pdf.scancloud.se

Paper invoices

- JM Suomi Oy, INX9066-019, 83190 Östersund, Sweden

Other mail

- JM Suomi Oy, Hevosenkentä 3, 02600 Espoo

General invoice requirements

- Payment condition 30 days, unless agreed otherwise
- Please invoice only one order per invoice
- Sales invoices containing construction services must be issued without VAT (further instructions on the next page)
- Invoices must fulfil general legal and tax authority requirements

For questions regarding accounts payable or accounts receivable, please contact:
taloushallinto@jmoy.fi, Tel. 020 7430 776, service hours Mo-Fri 9-15

Construction Services

Invoices that belong to the VAT reverse charge mechanism

JM Suomi Oy is a company that sells or leases construction services on a non-casual basis. Thus, sales of construction services to JM Suomi Oy must apply the VAT reverse charge mechanism. Sales invoices containing construction services must be issued without VAT.

Sales invoices containing construction services issued to JM Suomi Oy must contain a contract number as well as normally required invoice entries (excluding VAT rate and amount of VAT)

Additionally, the invoice must contain entries required by the VAT reverse charge regulation:

- Adequate description of sold services (and potential related materials) showing that the invoiced construction services fall under the VAT reverse charge.
- JM Suomi Oy's Business ID: 1974161-8
- A text saying that JM Suomi Oy must file and pay VAT ("reverse charge")
- Grounds for JM Suomi Oy's VAT liability - e.g. reference to § 8 c of the Value Added Tax Act
- Invoice must not contain VAT rate or VAT amount