



JM Suomi Oy Invoicing instructions

Invoice address

We kindly ask you to consider using e-invoicing when invoicing

us. **E-Invoices**

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

PDF-invoices: INX9066-019@pdf.scancloud.se

Paper invoices: JM Suomi Oy, INX9066-019, 83190 Östersund, Sweden

Invoice reference information

All received invoices must contain buyers reference information and must contain the the information in the following format regardless of invoice method. Reference information is demonstrated with examples below.

Project Number	Contract Number	Cost Center	Buyer's Name	Site Name
Mandatory for material orders	Mandatory for construction services	At buyer's request	At buyer's request	At buyer's request
E.g. T.401010	E.g. T.401010-1234	E.g. K01234	E.g. Matti Mallikas	E.g. Hevosenkilä

General Invoice Requirements

- Payment condition 30 days, unless separately agreed upon
- Separate orders must be invoiced separately. i.e. 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

Invoices with lacking information and/or legal requirements will be returned to sender. In such cases JM Suomi Oy will not be accountable for possible delays in payment.

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