Invoice requirements to suppliers

Invoice information checklist

1. **Supplier information**: company name, address, organization number, VAT identification number, contact information, name and phone number
2. **Customer information**: full name, address, VAT identification number (only when the customer is liable to pay tax on the supply)
3. A sequential number that uniquely identifies the invoice
4. Date of issue
5. Date of the supply or payment (if different from the date of supply)
6. Due date or payment term of the invoice
7. A description of the quantity and nature of the supplied goods or rendered services
8. Unit price of the goods or services exclusive of tax, discounts or rebates (unless included in the unit price)
9. Purchase order
10. The VAT rate applied
11. VAT amount payable and a break-down of the VAT amount payable per VAT rate or exemption
12. Which bank (name, state and country), BIC (swift, address), account number or BG/PG the payment should be transferred to
13. IBAN account (obligatory for IBAN countries)
14. Agreement identificatory

In certain cases, additional information is required:

- **The supply is exempted**: Send the invoice without Swedish VAT, but with the wording "Supply of exempt financial services"
- **The customer is liable to pay the tax** (the supply is subject to the "reverse charge procedure"): Add a statement on the invoice explaining that this is the case, or a reference to the appropriate legislation that deems the supply exempt or subject to the reverse charge procedure. Example: "No Swedish VAT due to article 44 and 196 Directive 2006/112EC (Reverse Charge)".
- **Payments to USA in USD**: Add ABA/FW number (clearing number).