



SCANIA VAT REQUIREMENTS

SCANIA VAT Requirements contains required information to be stated on supplier invoices sent to SCANIA companies, units and its affiliates (here SCANIA). In order for an invoice to be compliant with the requirements and in order for SCANIA to obtain the right to deduct VAT, the information stated below is required.

Required information for invoices

1. Invoice shall comply to Scania Invoice Directive, located on scania.com/invoicing-scania

2. Date of delivery of goods or services

Invoice must include either:

- the date of delivery of goods or provision of services carried out or completed, or
- the date an account payment or advance payment is made (if such a date can be determined and differs from the date of issue of the invoice)

3. Supplier VAT number

The invoice must include the supplier's VAT number under which the goods or services have been sold. In the event that the supplier is not VAT registered, a corporate or personal identity number must be stated

4. SCANIA VAT number

If SCANIA is obliged to report VAT on the acquisition of goods or services (reverse charge), the invoice must include correct SCANIA company VAT number (under which the goods or services have been acquired)

5. Invoices without VAT

In event of exemption from VAT, or when SCANIA is required to account for the output VAT (reverse charge), the invoice must contain information on why no VAT is charged. Reference can be made to:

- Relevant provision in the national legislation (in Sweden that is the Swedish VAT Act, ML)
- Relevant provision of the EC Council Directive 2006/112/EC
- Other information that describes why the invoice does not contain VAT

6. Taxable amount (net amount)

Invoice must include net amount excluding VAT. If the invoice includes goods or services to be charged with different rates of VAT, the invoice must include net amount for each VAT rate. Any discounts must be excluded from net amounts for VAT calculation. See also Section 8

7. VAT rates

The invoice must include a statement of the applicable VAT rates in each case, in accordance with Section 6

8. VAT amount

The invoice must contain the VAT amount that is payable. There are exceptions to this rule in special cases, e.g. the margin scheme for travel agency services. When the margin scheme is applied the invoice must contain a reference to this

9. Currency

- The invoice may be issued in any currency, but for EU countries the VAT amount must be specified in the country's currency in cases where the country's currency is not EUR.
- An invoice issued under a Swedish VAT registration number must have a VAT amount specified in SEK or EUR. In the latter case the VAT amount is recalculated at the rate of exchange on the invoice date



Required information for simplified invoices

Simplified invoices can be issued for some transactions within a country (i.e. not for international transactions). This rule is general for all EU member states. A simplified invoice may be issued when the invoice is for smaller amounts. Currently, the threshold in Sweden is SEK 2 000 (but the amount varies between member states).

A simplified invoice must contain at least the following information:

- Invoice date
- Identification of the supplier
- Type of goods or services
- VAT amount or information that makes it possible to calculate the VAT

Required information for credit notes

A **credit note** must contain a clear reference to the original invoice. A change in the VAT must be noted on the credit note. There is no requirement to enter the new total VAT amount, but it is permissible to indicate this.

Other information

An amount stated as VAT in an invoice or similar document, without being VAT in accordance with the Swedish VAT Act, is payable to the State. If an incorrect VAT amount has been invoiced and recorded, this can be recovered by means of a credit note being issued.

For more information about invoicing SCANIA go to scania.com/invoicing-scania