JM AB (publ)

The latest invoicing information is available here: [Invoicing JM – guidelines for suppliers]

Labelling requirements for supplier invoices to JM

JM Group only accepts electronic invoices. Incorrect or incomplete invoices may be rejected and returned to the supplier.

Mandatory information

The invoice must comply with applicable accounting and VAT legislation and include the following information:

- Full legal name of the ordering JM company
- Invoice address: SE-169 82 Stockholm
- Purchaser's first and last name
- Valid reference/cost object
- Invoice number and invoice date
- Supplier's company registration number, VAT number and approval for Swedish F-tax
- Bank account details for payment
- Purchase order number when the invoice relates to a purchase order
- Delivery address and contract number, where applicable

Contact the JM purchaser if invoicing details are missing.

Reference/cost object in the invoice header

Enter the reference/cost object provided by the JM purchaser. The reference/cost object must be stated exactly and entered in the correct field in the invoice header (see examples on the next page).

JM only accepts one reference/cost object per invoice.

Type of reference/cost object	Format	Example
Project number incl. project element *(at least 12 characters)* Sweden	P.xxxxxx.x.x P.xxxxxx.x.x.x.xx.xxxx S.xxxxxx.x U.xxxxxx.x	P.012345.1.4 P.012345.1.4.x.xx.1234 P.012345.1.4.x.xx.ABCD S.012345.1 U.012345.1
Project number incl. project element *(at least 12 characters)* Norway	P.xxxxxx.x.x	P.123456.1.4
Project number incl. project element *(at least 12 characters)* Finland	T.xxxxxx.x.x	T.456789.1.4
Cost center *(6 characters)*	Kxxxxx	K12345
Business entity *(6 characters)*	Fxxxxx	F12345

Purchase order invoices

The invoice details must make it possible to match the invoice to the purchase order and goods receipt.

The following information is **mandatory** on purchase order invoices:

- The purchase order number must be stated at both header and line level for all products/items on the invoice (OrderReference/ID)
- Correct unit price at line level (price amount)
- Correct quantity at line level (line quantity)
- Correct line amount at line level (line amount)
- Correct product/item name at line level (line item name)

Consolidated invoices

A consolidated invoice may cover several services/products, but they must relate to the same reference/cost object (see previous section). The amount, quantity and description of the different services/products must be clearly stated on each invoice line.

Credit invoices

- State the invoice number being credited and JM's cost object
- State the purchase order number being credited, where applicable
- Any repayment to JM must always be preceded by a credit invoice

Reverse charge VAT for construction services

For information about which construction services are covered and the applicable conditions, please refer to the Swedish Tax Agency.

- Invoices for construction services must be issued *without* VAT
- The invoice must include the text: "**Omvänd betalningsskyldighet"**
- The VAT registration number of the ordering JM company must be stated on the invoice. Company information is available here: E-invoice addresses and VAT numbers
- If an invoice is subject to reverse charge VAT, the reverse charge must apply to the entire invoice. JM does not accept invoices where some lines use reverse charge VAT and others use standard VAT.