

Invoicing instructions for Skanska Oy Group's international suppliers

The instructions and requirements stated in this contract annex shall always be followed when invoicing Skanska from outside of Finland. In case the information on the invoice is insufficient, Skanska will return the invoice to the supplier for amendments, which may cause delay in the payment. Skanska shall not be hold responsible for consequences of such delay.

The following information is mandatory and should be taken into account in all invoices sent by foreign suppliers.

Basic invoice information:

Invoicing address: Please check the correct invoicing address from the contract. The correct invoicing address must be marked also on the invoice itself, not only on the envelope! Skanska Oy Group uses the following invoicing addresses:

Company	Letterbox	Post office
Skanska Oy e-post: skanska@xbs-salo.com		PL 7184 02066 DOCUSCAN
Skanska Talonrakennus Oy e-post: skanska_talonrakennus@xbs-salo.com		PL 7185 02066 DOCUSCAN
Skanska Infra Oy e-post: skanska_infra@xbs-salo.com		PL 7186 02066 DOCUSCAN
Skanska Industrial Solutions Oy e-post: skanska_industrialsolutions@xbs-salo.com		PL 7188 02066 DOCUSCAN
Skanska Rakennuskone Oy e-post: skanska_rakennuskone@xbs-salo.com		PL 7187 02066 DOCUSCAN

Invoice reference: project number (xxxx.xxxx), which can be found from the contract, and contract/order number.

Please choose from the list below and add to the invoice the correct VAT number of the Skanska company by whom the order was placed:

Company	VAT number
Skanska Oy	FI01022826
Skanska Talonrakennus Oy	FI17724339
Skanska Infra Oy	FI01742591
Skanska Industrial Solutions	FI06517924
Skanska Rakennuskone Oy	FI15516691

Supplier's Trade register number and VAT number must be marked on the invoice.

Special requirements for different invoice types:

- Material + labour or only labour invoice:
 - Supplier must be entered in the tax prepayment register in Finland or
 - have a 0% tax deduction card in Finland,
 - in other cases 13% withholding tax will be deducted.
 - Materials must be separated on the invoice and Intrastat data mentioned
 - below must be stated.

- In case of material invoice, issued in an EU country, VAT is 0%. Required Intrastat data:
 - Country of origin of the goods
 - Supplying country of the goods
 - Commodity code (CN-code) of the goods
 - Net weight of the goods
 - Total area in m2 (e.g. tiles, window glasses, parquets) or volume in m3
 - (e.g. concrete elements, etc.)
 - Number of pieces
 - Mode of transport

The invoice should be sent by email. If that is not possible, we also accept invoices sent by post.

The supplier has no right to transfer contractual rights to a third party without consent of Skanska.

The supplier has to invoice Skanska directly. Skanska will not accept intermediated invoices unless expressly otherwise agreed.

The invoice may be dated and sent out only after the delivery is received. The agreed payment period shall not start unless the invoice is submitted in flawless form.

Please note that international money transfer takes time and so does also the handling of invoices in accordance with the requirements of Skanska's internal invoice approval system.