

INVOICING REQUIREMENTS – Poland

As part of our strategy and continuous improvement efforts, Signify has implemented digital processing of supplier invoices.

To avoid delays that could affect the invoice payment process, it is critical that your invoices comply with:

1. our purchase order
2. general guidelines – click on the following [link for our general guidelines](#)
3. the requirements as here below.

Note: the word « invoices » used below, refers to both invoices and credit notes issued by you.

Invoice Requirement

Signify only makes payments against valid original invoices. Not complying with Legal, Fiscal and Signify requirements could result in a delay of payment or rejection of invoice.

Note: Signify does not claim that below invoice requirements cover all today applicable laws and possible future changes in the respective laws. As a Supplier, you remain responsible to ensure that the invoices you issue to Signify always comply with all applicable laws. Therefore, you are obliged to include any additional requirement not listed below.

Supplier information:

- Supplier **legal name** as mentioned in “**Order to**” section of the Purchase Order
- Supplier **address** must match the one as mentioned in “**Order to**” section of the Purchase Order
- Supplier contact details (telephone number and email address)
- Supplier **VAT** number
- Supplier **remit-to information** must have SWIFT for USD and IBAN for EUR, Bank name, address, and account number
- **Ship from address** (only applicable for goods delivery)

Signify information:

- The correct **Signify entity** as mentioned in “**Order from**” section of the Purchase Order
- **Signify bill to address** as mentioned in “**Order from**” section of the Purchase Order
For credit note: use same address as the original invoice.
- The **correct Purchase Order number** issued for your company (one purchase order per invoice) as mentioned in “**Order Reference Code**” section of the Purchase Order
Mention this number on the first page of the invoice.
Note: do not mention any prefixes e.g. if the Purchase Order was YG8-123456890 then mention only the digits highlighted in green.
If you handle more Purchase Orders from Signify at the same time, for seamless processing and risk of delayed payment, we highly recommend you, issue a separate invoice for each Purchase Order number.
- **Signify VAT** number as per our Purchase Order
- **Ship to (or delivery) address** (only applicable for goods / material delivery) as mentioned in “**Goods/Services to be delivered to**” section of the Purchase Order

Invoice Content:

- The word “**Invoice**” or “**Credit/Debit Note**” (or the equivalent wording in local language) must be clearly printed on the invoice
- **Invoice Date** cannot be later than submission date
- Your **Invoice reference number** must be unique and not longer than 16 digits
- **Currency** (3-digit monetary code e.g. PLN; EUR; USD; GBP ...) as mentioned in “**Currency**” section of the Purchase Order
The currency must be the same currency as stated on the Purchase order.
Note: VAT amount should be also expressed in the local currency.

- **Description and specification of goods and services** delivered including quantity, price, and unit of measure of goods and services being invoiced also must be broken per purchase order line item. Unit of measure should match the unit of measure of the Purchase Order.
Line items in the purchase order should match the invoice
- Invoice amounts expressed in numbers, in the currency as per the Purchase Order broken down by:
 - **Total net amount**
 - **VAT amount (including the VAT rate if applicable)**
If multiple taxes are applicable, the tax rate for every net / taxable amount should be specified
 - **Total / gross amount**
- Invoice amounts broken down by purchase order line item (as mentioned in our purchase order), with our line item number mentioned.
Note: Goods / material related invoices, must not include non-related goods or material costs or transportation costs on the same invoice next to the goods / materials even in the case when the purchase order included them as separate lines.
Either such costs should be included in the goods / materials price (which must be agreed with the purchasing member of Signify) or should be invoiced separately.
Similarly, unplanned costs must be covered by a purchase order and invoiced separately.
- **Details to support a zero VAT invoice** in case of:
 - Export
 - Relevant services deemed to take place in Poland are subject to reverse charge and you are non-resident supplier established in another EU Member State
 - Intra community supply
- **Tax exemption** - in case no Tax (VAT) is charged or exempted, make a reference to the applicable provisions of the Tax / VAT Act or local regulation.
- Any **rebates, discounts, and credits** (if not included in the unit price) to be clearly mentioned
- Invoices from micro taxpayers should be indicated "metoda kasowa" (cash method).
- **Date of material shipment; delivery** of the goods or performance of the services
- For credit notes, **invoice number being credited** must be stated (one credit note per invoice)
- Credit note must contain the following:
 - The sequential number and date of its issue;
 - The name (or abbreviated name) and address of the issuer and recipient of the corrective note;
 - The data contained in the invoice to which the corrective note refers, i.e. the names of the seller and the purchaser, their Polish VAT registration numbers, the date of issue and the date of sale;
 - The information to be corrected and the correct information.
 - The corrective note should be clearly headed "Nota Korygujaca" (Corrective note).
- Corrective invoice must contain the following:
 - the data contained in the invoice to which the corrective invoice refers, i.e. the names of the seller and the purchaser, their VAT registration numbers, the date of issue, the date of sale, the invoice number that is to be corrected and a description of the goods or services subject to correction;
 - the reason for the correction;
 - if the correction changes the taxable amount or amount of VAT – respectively – the amount of correction of the taxable amount, or the amount of adjustment of VAT with division into amounts referring to the specific VAT rates and exempt sales
 - if correction does not change taxable amount or amount of VAT, the correct wording of corrected items.
 - All types of corrective invoices should be clearly headed "Nota Korygujaca" (Corrective invoice) or "Korekta" (Correction)

Invoice Submission:

Submit your PDF invoice as per [the general guidelines](#).

Send invoices only **once** by e-mail to the relevant address mentioned below. By sending more than once and / or more than one email address, the invoice will fall into **duplicate** checks delaying processing and payments of the invoice. If You are not certain to which organization or Entity Code your invoice is for, please refer to the Purchase Order you have received from Signify or contact the requester that placed the order with you. You can find the Entity Code in the “Order from” field between brackets behind the Legal Entity name.

Please do **not** use these addresses for queries or any other purpose. See next section for Invoice queries.

*Please Pay attention to the “. “ or “ – “ in the e-mail address.

Legal Entity being billed	Entity code	Email address *
Signify Poland Bielsko Sp. z o.o.	BK01 / 780625	invoice.BK01@signify.com
Signify Poland Sp. z o.o.	PE01 / 780571	invoice-PE01@signify.com
Signify Poland Sp. z o.o.	PI01 / 780040	invoice.PI01@signify.com
Signify Poland Sp. z o.o.	PL01 / 780049	invoice.PL01@signify.com
Signify Poland Sp. z o.o.	PL02 / 780603	invoice.PL02@signify.com
Signify Poland Sp. z o.o.	PL05 / 784008	invoice.PL05@signify.com

From the tax and legal point of view, PDF document is treated as an original electronic invoice. Thereby, by agreeing to use PDF as an electronic invoice, no other document can be prepared or issued (for e.g. paper invoices). As a Supplier, you remain responsible for the invoices you issue to Signify.

Invoice Query:

Reminders, statements, or any other questions/remarks should be sent to our vendor query at vq.li.poland@signify.com. Do **not** use this email for sending invoices.

Mention the **Purchase Order** and **Invoice reference number** (the same as in the invoice copy) in the subject of the email.

If your question concerns **multiple invoices**, please send in a format that allows to copy data (preferably in Excel format). Do **not** send print screen of your accounting systems, as it creates the risk of typing mistakes and additional workloads.

Order Query:

The questions related to **the Purchase Order / Order confirmation** should be sent to the email address which is indicated in “**Dealt with by**” section of Purchase Order.