Content requirements for Purchase Invoices
Required content of invoice

- Official name of vendor and VAT Id (if exists)
- Vendor contact person and contact information
- Invoice number and date
- Official name of customer and VAT Id
- Delivery address

- Purchase Order number (if exists) and/or contract number
- Delivery date/invoicing period and possible delivery note
- Contractual payment term
- Customer contact person
- Invoiced product/service (material item of purchase order)
- Amount, unit and unit price
- Comment if needed (e.g. partial invoice)

- Price and currency (+exchange rate if not invoiced in home currency / Sweden)
- Tax base / code
- Bank account (SWIFT and IBAN)

Notes:

- Attached example is not any kind of layout requirement
- Metsä Group targets to extend e-invoicing (see separate instructions)
- This instruction is not valid if self billing is in use between Metsä Group and vendor

The most typical mistakes in the invoices:
- Purchase order number missing from invoice
- Incorrect purchase order number in the invoice
- No information about orderer (name) in the invoice
- Payment term in the invoice not in line with contract
- Invoices sent to delivery address
Invoice example (section 1)

**VENDOR X**
Supplier street 11  
Helsinki, 00100 Finland  
contact Siv Supplier  
Phone: +358 10 223 445  
Fax: +358 10 223 446  
VAT Registration No. FI12345678

**INVOICE/ CREDIT NOTE**

INVOICE Nr [100]  
DATE: 14 March 2014

**Billing Address:**  
Metsä Fibre Oy  
Åänekoski Mill  
PO BOX 33  
02020 Metsä  
Finland  
VAT reg nr. FI07914163

**Delivery Address:**  
Metsä Fibre Oy  
Åänekoski Mill  
Voimalaitos/Tuppurainen  
Tehdaslie 12  
44100 Åänekoski
Invoice example (section 2)

Comments or special instructions:
partial delivery for purchasing order 4500001298

<table>
<thead>
<tr>
<th>CUSTOMER</th>
<th>CONTRACT NR</th>
<th>PO NUMBER</th>
<th>DELIVERY NOTE</th>
<th>PAYMENT TERM</th>
</tr>
</thead>
<tbody>
<tr>
<td>10652</td>
<td>560001112</td>
<td>4600001298</td>
<td>PX3456</td>
<td>30 days net</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ORDERER/CONTACT PERSON</th>
<th>invoicing period/delivery date</th>
<th>REFERENCE (original invoice nr in credit)</th>
<th>CURRENCY</th>
<th>CURRENCY RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eric Example</td>
<td></td>
<td></td>
<td>EUR</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 pc</td>
<td>1299 valve XYZ</td>
<td>2,00</td>
<td>20,00</td>
</tr>
</tbody>
</table>
### Invoice example (section 3)

<table>
<thead>
<tr>
<th>Bank Details: Sort Code (2006-75)</th>
<th>SUBTOTAL</th>
<th>20,00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank name Nordea, Bank Finland</td>
<td>DISCOUNT</td>
<td></td>
</tr>
<tr>
<td>Account Number (200675-111112)</td>
<td>AMOUNT</td>
<td></td>
</tr>
<tr>
<td>SWIFT/BIC code NDEAFIHH</td>
<td>SHIPPING</td>
<td>10,00</td>
</tr>
<tr>
<td>IBAN FI99 2006 7511 0011 12</td>
<td>VAT 24%</td>
<td>7,20</td>
</tr>
<tr>
<td></td>
<td>TOTAL DUE</td>
<td>37,20</td>
</tr>
</tbody>
</table>

**VENDOR X** Direct deliveries to all of our customers