

## Viacom Invoicing guidelines

Please note that failing to follow these guidelines may result in invoices being rejected or payment delayed.

### Invoicing in SWIM:

- If tax is applicable, ensure the tax amount is entered and saved prior to uploading documents
- Ensure valid VAT number is entered in SWIM
- Ensure the correct invoice date is entered in SWIM (change the default date if not accurate)
- See the mandatory elements of an invoice section below

### Invoices sent to IPS:

- Non-po invoices should include the VIN/Company code
- PO invoices should include a valid PO number with line item descriptions that match the PO setup
- Invoice is legible and easy to read
- See the mandatory elements of an invoice section below

### The mandatory elements of a VAT invoice, where seller is VAT registered:

- Invoice should be original version only (“copy” should not be noted on the invoice)
- Seller’s VAT identification number
- Invoice date
- Date of supply/tax point date (if different from the date of issue)
- A serial number which uniquely identifies the invoice
- The name and the address of the seller and buyer
- Quantity and unit price
- Detailed description of goods or nature of services
- Net amount(s) per VAT rate
- VAT rate(s) applied (%)
- The total VAT amount payable in local currency and/or exchange rate applied where in foreign currency
- Where an item is zero-rated or exempt from VAT, that this is the case

### Additional information for cross-border transactions

- Invoices between EU-member states should reference that VAT is to be reverse charged
- Must indicate the customer’s VAT number

Any questions can be directed to our Global Business Services Team by email at [GBSBudapest@viacom.com](mailto:GBSBudapest@viacom.com).