

Country-specific invoicing instructions for Italy

Any invoice submitted by you as a supplier **should comply with all local legal demands, norms, and regulations**. Please include correct invoice information as detailed below to ensure efficient invoice processing and timely payment:

- Once receiving the Purchase Order (PO) please carefully check its content and revert to the sender if you see discrepancies in description, quantity, unit of measure, currency or price.
- Please issue your invoice in accordance with the PO. Ensure the two documents match each other.
- Please state the PO number, each order line number, line description, item price and quantity, and total amount per invoiced line.
- Please make sure your contact details are included on the invoice.

If the required information is not stated on the invoice, we reserve the right to ask for a credit note and a new invoice, and this may result in longer handling times and delays in payment.

Each **invoice / credit note** needs to include, among others, the following information, if not already required by law:

Information	Description
Document Type	Invoice/credit note/debit note/down payment document
Your (Supplier) name and legal address	Please include additional info if you are acting through a VAT representative or a permanent establishment.
Document Number	Invoice number/credit note number etc
Original Invoice Number	A reference to the original Invoice Number must be stated on credit notes
Original Invoice Date	Original Invoice Date to be stated on the credit notes
Document Date	Date of issue of invoice / credit note
Net Amount	Total for all line items per VAT rate(s)
VAT Amount and VAT rates	Total VAT amount per VAT rate(s)
VAT reference	Where applicable, the relevant piece of VAT law
Discount	The amount referred to applied discounts per VAT rate(s)
Gross Amount	Total for all line items
Purchase Order (PO) Number	Ask your IKEA contact if the number is missing or if you are unsure. Please note: If your invoice is referencing several Purchase Orders, relevant PO number must be clearly stated per invoiced item in each line.
IKEA Contact's name and e-mail	Please include your IKEA contact person's name and e-mail address on the invoice
Buyer (IKEA company) Name and address	Make sure to specify the official IKEA company name and address

Buyer VAT ID and tax code	
Delivery address of goods/services including country	Note that if the delivery address is different from the official company address, both must be stated; please specify our Business Unit name provided in the PO
Invoice Currency	According to the agreement and the applicable tax law
Supplier VAT ID and tax code	If supplier is VAT registered. Tax code is needed in case of VAT group (or if different from VAT ID).
Payment Terms	According to the agreement
Ship from country	
Delivery terms	Incoterms
Header Text	Free text - additional information regarding content of the invoice such as: - Project code, if applicable and provided by IKEA
VAT Amount in Local Currency	
Payment Reference	For example, OCR number, FIK numbers, ESR codes if applicable for supplier's country
Bank name and account details	
Date of supply/pre-payment	
Unit of measure	Must be stated per invoiced item
Item quantity	Must be stated per invoiced item
Item total amount	Must be stated per invoiced item
Item price per unit	Unit Price excluding tax
Description of material or service	Must be stated per invoiced item
Purchase order line number	If several items are invoiced as per purchase order, please present these in the same sequence on the invoice as in the PO
Item origin	Country
Delivery note number and date	Where applicable with the reference to invoiced item
Withholding tax amount and rate	Where applicable

For **e-invoicing**, please fill in the fields *Codice Destinatario* and *PEC Destinatario* as follow:

Codice Destinatario	PEC Destinatario*
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**The field PEC Destinatario must be left blank.*

If you are a **foreign** supplier, please send your invoice and the related attachments to the following e-mail address: ikea.fatture@accenture.com. The invoice must include all the relevant information required by the applicable law.