



Invoicing information

Invoicing address:

Merima Oy
PL 28
00038 Logica
Finland

E-invoice number: 003706781688

Oper. number: 003703575029

Invoices by email (Note! Only 1 PDF file)

finance@merima.fi

Invoices by mail

Merima Oy
PL 28
00038 Logica
Finland

Please send only **1 invoice** either by mail or email.

Note that electronic invoices are enough for us, we don't need the original copies in addition.

Invoices sent to Merima Oy must contain the following information:

1) Sender's details

- company name
- company address
- company identification number and VAT number
- phone number and e-mail

2) Recipient

- Merima Oy and company identification number.
 - Merima Oy's Finnish Business ID-number is 0678168-8 / VAT number FI06781688
 - Merima Oy's German VAT number is DE314235907 (tax number 60/763/02403)

3) Invoice number

=unique and each time different invoice number, e.g. MARCH 1/2009.

4) Date of issue

=The date the invoice was made. Please note that Merima starts the count of payment term from the date of receiving the invoice.

5) Reference

=1) Purchase order number 2) Merima contact person, e.g. purchaser 3) name of the Vessel

6) Description of what is being invoiced

If you are invoicing both material and work in the same invoice, make sure you separate these. Invoice including work must include timesheets signed by Merima representative.

Working hours with different rates need to be separated.

Project and work (project) number need to be clearly stated – this information can be found in the PO or contract.

7) Mandatory attachments: signed copy of the worksheet and/or progress report

Please note that invoices without appropriate copy of a signed worksheet or progress report cannot be recognized or considered by Merima.

Worksheet/progress report need to be in the same PDF file with the invoice.

The payment term starts running only after receiving all the required documents.

8) Mandatory specification: gross amount and total amount of the invoice

= hours, unit amount and currency (EUR, USD, GBP)

9) Amount of value added tax (VAT) and the basis of the tax

Regarding work/services and materials related to our German projects, please see the separate VAT/Intrastat notification.

In other cases, please see the following instructions:

If the work is done on a ship the invoice should state “0% VAT (58§)”. Note that VAT regarding work and material can only be 0% if it is done or delivered **directly** and installed on the ship. A delivery to the ship can only be 0% if it is installed by the same company.

- a) Material sent from another EU country and delivered to Finland should be 0 % and include text” Intracommunity Supply”.
- b) Material sent from outside EU and delivered to Finland is invoiced without tax (0%) as the tax is paid by Merima when the material arrives through the customs.
- c) Material delivered from abroad to somewhere else than Finland → please contact your Merima contact person, e.g. purchaser, if you are unsure of the tax treatment.

10) Terms of payment

= as agreed in your contract (e.g. 30 days net and the due date). Please note that the payment term starts running when Merima receives the invoice (see no.4).

11) Banking details

- name and address of your bank
- bank account, SWIFT and IBAN code
- name and address of the beneficiary (name of the account holder)



CREDIT NOTE

In case an invoice needs to be corrected or cancelled, it has to be done with a credit note. Please note that Merima cannot proceed with any corrected invoice before receiving a credit note.

Credit note must include the following information:

- 1) Credit note number is unique. Not the same number as in the original invoice.
- 2) Description of which invoice (number) is corrected and an explanation.
- 3) Credit note should be with the amount that was wrong / too much.
- 4) Credit note is often with a minus (-) in the front of the amount.

PAYMENT IN ADVANCE/PROFORMA

In case you have agreed of an advance payment:

1. You must send us a PROFORMA invoice, which must state "Proforma" on the invoice and include our purchase order number and the name of the Merima contact person, e.g. purchaser. Please make sure you state the banking details (see point 11).
2. We will pay this Proforma.
3. You will ship the material and send us an invoice. At this point of time it must state "Invoice" and include the following information: 1) our purchase number, 2) name of the Merima contact person, e.g. purchaser and 3) information on when the Proforma was paid.
This invoice is for accounting reasons only and it will not be paid by Merima. We must receive this invoice since it is requested by the authorities.

In case of further questions or concerns, please contact your Merima contact person.

Thank you for your cooperation!

Please note, this document is only for informational purposes. Neither Merima Oy nor its employees guarantee the accuracy or completeness of this notification. Merima Oy assumes no responsibility for taking or omitting certain acts in reliance on this document.