



VOLVO

VAT Guidelines for Tooling

Volvo Group VAT guidelines for Vendor Tooling

VAT Guidelines for Tooling

Scope: The VAT Guidelines for Tooling s applicable for all Tooling suppliers when billing Volvo Group Companies.

Objective: Volvo Group is expecting the suppliers to be tax compliant and issue invoices in accordance to Volvo Mandatory Invoice instruction [\[link\]](#) , the Tooling order and Payment plan. Volvo Group must secure the deduction right of input VAT if possible to avoid that VAT amounts become a cost.

Prerequisites:

To secure a Tax compliant billing when Tooling supplier need to be attentive to the following :

- The tax rules & laws to issue a tax compliant invoice;
 - Always mention the Country Goods location on the invoice
 - Mention correct ship-to address on the invoice
 - Not move the Tooling to other country during a prepayment plan without prior approval
 - Mention if it is Prepayment invoice or Final invoice when following a payment plan
 - Only provide Tooling invoices with invoice date in accordance to Payment plan
- The VAT numbers of you as a supplier and Volvo Company as a customer;
 - Whether the legal buyer Volvo Group company has VAT/Tax registration in the country where tooling is located;
 - Whether tooling supplier has a VAT/Tax registration in the country where tooling is located.
- That Volvo billing using EDI is generally not recommended-it will cause a rejection of invoice in most cases. A paper invoice enables to capture all information that EDI is not managing;
- The Tooling is normally implicating a Domestic supply charging local VAT rates in accordance to the Tooling suppliers VAT registrations in the relevant countries where tooling is located.
- Using the Partner id setup with suppliers unique VAT number as in invoice.

VAT Guidelines for Tooling

Instruction: This detailed instruction is created for the supplier to manage correct invoicing and the correct VAT number of the Volvo Group Customer.

1. Identify the Customer that you are billing using column A + B:

- In column B you find the legal companies of Volvo Group which are purchasing Tooling.
- If the Volvo Customer has several VAT registration numbers, this will be indicated in column A by showing same number for same legal company (i.e.

2. Identify the country where tooling is located using column C+ D:

- If the Tooling goods location is in a country where the Volvo Customer is registered for VAT- there are more than one country listed in column D.
- If the country location of tooling is not listed for the legal company, then the column C, company code first to “letters”, “SE” in “SE26” will indicate the country of residence.

3. Select the relevant VAT number of Volvo Customer using column F + G:

- Based on the Column B and column D the country is identified in column F.
- Volvo Group Customer VAT(Tax) number to bill is then found in Column G.

Tooling Suppliers to use VAT numbers when billing to Volvo Group Companies

A	B	C	D	E	F	G
#	Bill to Customer: Volvo Legal Company	Company code	Country where Tooling is located*	Supplier invoice	Customer VAT (Tax) registration country to bill	Applicable VAT(Tax) number of customer on invoice
1	Dongvu Truck CO, LTD	CN19	China	Invoice + VAT	CN	CN330195609138050
2	Mack Trucks Inc	US45	United States	Invoice + Tax	US	N/A
3	NOVA Bus	CA15	Canada	Invoice + Tax	CA	N/A
4	NOVA Bus	US36	United States	Invoice + Tax	US	N/A
5	Prevost	CA06	Canada	Invoice + Tax	CA	N/A
6	Renault Trucks SAS(RT)	FR46	Austria	Invoice + VAT	AT	ATU57835613
6	Renault Trucks SAS(RT)	FR46	Belgium	Invoice + VAT	BE	BE0480694386
6	Renault Trucks SAS(RT)	FR46	France	Invoice + VAT	FR	FR61954506077
6	Renault Trucks SAS(RT)	FR46	Germany	Invoice + VAT	DE	DE251792248
6	Renault Trucks SAS(RT)	FR46	Great Britain	Invoice + VAT	GB	GB796616182
6	Renault Trucks SAS(RT)	FR46	Italy	Invoice + VAT	IT	IT00000079996
6	Renault Trucks SAS(RT)	FR46	Netherlands	Invoice + VAT	NL	NL800993901B01
6	Renault Trucks SAS(RT)	FR46	Other EU Country	Invoice + VAT	FR	FR61954506077
6	Renault Trucks SAS(RT)	FR46	Other Non EU Country	Invoice + VAT	FR	FR61954506077
6	Renault Trucks SAS(RT)	FR46	Poland	Invoice + VAT	PL	PL5262772002
6	Renault Trucks SAS(RT)	FR46	Romania	Invoice + VAT	RO	RO026805616
6	Renault Trucks SAS(RT)	FR46	Spain	Invoice + VAT	ES	ESN0012707
6	Renault Trucks SAS(RT)	FR46	Sweden	Invoice + VAT	SE	SE502067076501

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7	Thai-Swedish Assembly Co., Ltd	TH08	Thailand	Invoice + VAT	TH	0105517004163
8	TMBP Limited	TH09	Thailand	Invoice + VAT	TH	0105549001500
9	UD Truck Corporation	JP40	Japan	Invoice + VAT	JP	N/A
10	Ve Commercial Vehicles Ltd	IN08	India	Invoice + VAT	IN	N/A
11	Volvo Bus Corporation (VBC)	SE35	Austria	Invoice + VAT	AT	ATU54799909
12	Volvo Bus Corporation (VBC)	SE35	Belgium	Invoice + VAT	BE	BE0478497337
12	Volvo Bus Corporation (VBC)	SE35	Denmark	Invoice + VAT	DK	DK26341140
12	Volvo Bus Corporation (VBC)	SE35	Finland	Invoice + VAT	FI	FI17386464
12	Volvo Bus Corporation (VBC)	SE35	France	Invoice + VAT	FR	FR93442522272
12	Volvo Bus Corporation (VBC)	SE35	Germany	Invoice + VAT	DE	DE813328648
12	Volvo Bus Corporation (VBC)	SE35	Great Britain	Invoice + VAT	GB	GB787558558
12	Volvo Bus Corporation (VBC)	SE35	Netherlands	Invoice + VAT	NL	NL809185155B01
12	Volvo Bus Corporation (VBC)	SE35	Norway	Invoice + VAT	NO	NO984574401MVA
12	Volvo Bus Corporation (VBC)	SE35	Other EU Country	Invoice + VAT	SE	SE556197382601
12	Volvo Bus Corporation (VBC)	SE35	Other Non EU Country	Invoice + VAT	SE	SE556197382601
12	Volvo Bus Corporation (VBC)	SE35	Poland	Invoice + VAT	PL	PL8951683221
12	Volvo Bus Corporation (VBC)	SE35	Spain	Invoice + VAT	ES	ESN0301696A
12	Volvo Bus Corporation (VBC)	SE35	Sweden	Invoice + VAT	SE	SE556197382601
12	Volvo Bus Corporation (VBC)	SE35	Switzerland	Invoice + VAT	CH	CHE-113.885.225 MWST
13	Volvo Buses India Pvt Ltd	IN07	India	Invoice + VAT	IN	N/A

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14	Volvo Do Brasil Veic. LTDA (VdB)	BR03	Brazil	Invoice + Tax	BR	N/A
15	Volvo Group Australia P/L (VGA)	AU04	Australia	Invoice + VAT	AU	AU27000761259
16	Volvo Group Belgium (VGB)	BE06	Belgium	Invoice + VAT	BE	BE0420383647
17	Volvo Group NA, INC. (VGNA)	US10	United States	Invoice + Tax	US	N/A
18	Volvo Industrial de Mexico S.A. De C.	MX02	Mexico	Invoice + VAT	MX	N/A
19	Volvo Parts Corporation (VPC)	SEB1	Austria	Invoice + VAT	AT	ATU43629702
19	Volvo Parts Corporation (VPC)	SEB1	Belgium	Invoice + VAT	BE	BE0464866263
19	Volvo Parts Corporation (VPC)	SEB1	Finland	Invoice + VAT	FI	FI09937932
19	Volvo Parts Corporation (VPC)	SEB1	France	Invoice + VAT	FR	FR79392374690
19	Volvo Parts Corporation (VPC)	SEB1	Great Britain	Invoice + VAT	GB	GB262872148
19	Volvo Parts Corporation (VPC)	SEB1	Italy	Invoice + VAT	IT	IT02383550163
19	Volvo Parts Corporation (VPC)	SEB1	Other EU Country	Invoice + VAT	SE	SE556365974601
19	Volvo Parts Corporation (VPC)	SEB1	Other Non EU Country	Invoice + VAT	SE	SE556365974601
19	Volvo Parts Corporation (VPC)	SEB1	Poland	Invoice + VAT	PL	PL5262908269
19	Volvo Parts Corporation (VPC)	SEB1	Romania	Invoice + VAT	RO	RO25224100
19	Volvo Parts Corporation (VPC)	SEB1	Spain	Invoice + VAT	ES	ESN0301408A
19	Volvo Parts Corporation (VPC)	SEB1	Sweden	Invoice + VAT	SE	SE556365974601

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20	Volvo Penta Corporation (VP)	SE41	Belgium	Invoice + VAT	BE	BE0478470118
20	Volvo Penta Corporation (VP)	SE41	France	Invoice + VAT	FR	FR58448789107
20	Volvo Penta Corporation (VP)	SE41	Germany	Invoice + VAT	DE	DE813808137
20	Volvo Penta Corporation (VP)	SE41	Great Britain	Invoice + VAT	GB	GB816651328
20	Volvo Penta Corporation (VP)	SE41	Netherlands	Invoice + VAT	NL	NL801939318B01
20	Volvo Penta Corporation (VP)	SE41	Norway	Invoice + VAT	NO	NO984267649MVA
20	Volvo Penta Corporation (VP)	SE41	Other EU Country	Invoice + VAT	SE	SE556034133001
20	Volvo Penta Corporation (VP)	SE41	Other Non EU Country	Invoice + VAT	SE	SE556034133001
20	Volvo Penta Corporation (VP)	SE41	Spain	Invoice + VAT	ES	ESN0301729J
20	Volvo Penta Corporation (VP)	SE41	Sweden	Invoice + VAT	SE	SE556034133001
20	Volvo Penta Corporation (VP)	SE41	Switzerland	Invoice + VAT	CH	CHE-112.572.172 MWST
21	Volvo Penta Engine Co.Ltd (VPE LTd)	CN18	China	Invoice + VAT	CN	CN310115664372878
22	Volvo Penta of the Americas Inc.	US16	United States	Invoice + Tax	US	N/A
23	Volvo Polska S.P.O.O (VP SPOO)	PL05	Poland	Invoice + VAT	PL	PL8951009619
24	Volvo Powertrain (VPT)	SE27	Sweden	Invoice + VAT	SE	SE556000075301

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#	Bill to Customer: Volvo Legal Company	Company code	Country where Tooling is located*	Supplier invoice	Customer VAT (Tax) registration country to bill	Applicable VAT(Tax) number of customer on invoice
25	Volvo Truck Corporation (VTC)	SE26	Austria	Invoice + VAT	AT	ATU52507700
25	Volvo Truck Corporation (VTC)	SE26	Belgium	Invoice + VAT	BE	BE0448561949
25	Volvo Truck Corporation (VTC)	SE26	Denmark	Invoice + VAT	DK	DK26178509
25	Volvo Truck Corporation (VTC)	SE26	Finland	Invoice + VAT	FI	FI17190453
25	Volvo Truck Corporation (VTC)	SE26	France	Invoice + VAT	FR	FR46438830598
25	Volvo Truck Corporation (VTC)	SE26	Germany	Invoice + VAT	DE	DE813291509
25	Volvo Truck Corporation (VTC)	SE26	Great Britain	Invoice + VAT	GB	GB781499580
25	Volvo Truck Corporation (VTC)	SE26	Hungary	Invoice + VAT	HU	HU30167616
25	Volvo Truck Corporation (VTC)	SE26	Latvia	Invoice + VAT	LV	LV90009208119
25	Volvo Truck Corporation (VTC)	SE26	Netherlands	Invoice + VAT	NL	NL801239412B01
25	Volvo Truck Corporation (VTC)	SE26	Norway	Invoice + VAT	NO	NO975745759MVA
25	Volvo Truck Corporation (VTC)	SE26	Other EU Country	Invoice + VAT	SE	SE556013970001
25	Volvo Truck Corporation (VTC)	SE26	Other Non EU Country	Invoice + VAT	SE	SE556013970001
25	Volvo Truck Corporation (VTC)	SE26	Spain	Invoice + VAT	ES	ESN0301682A
25	Volvo Truck Corporation (VTC)	SE26	Sweden	Invoice + VAT	SE	SE556013970001
25	Volvo Truck Corporation (VTC)	SE26	Switzerland	Invoice + VAT	CH	CHE-113.885.432MWST

*If tooling location(D) is any Other EU country or Other Non EU country -other than the country where buyer is registered for VAT, the supplier would need to use Buyer country of residence; the company code (C) reflect the country of residence since for eg the 'SE' in "SE26" indicate it is a Swedish Company with Head Quarter in SE.

Examples Tooling flows , where Volvo Truck Corporation is the customer:

1. Identify the Customer using column A + B

- Supplier Order indicate Customer/buyer:

Volvo Lastvagnar AB/ Volvo Truck Corporation (both are valid names)

SE-405 08 Gothenburg

Sweden

2. Identify the Country where tooling is located using column C+ D

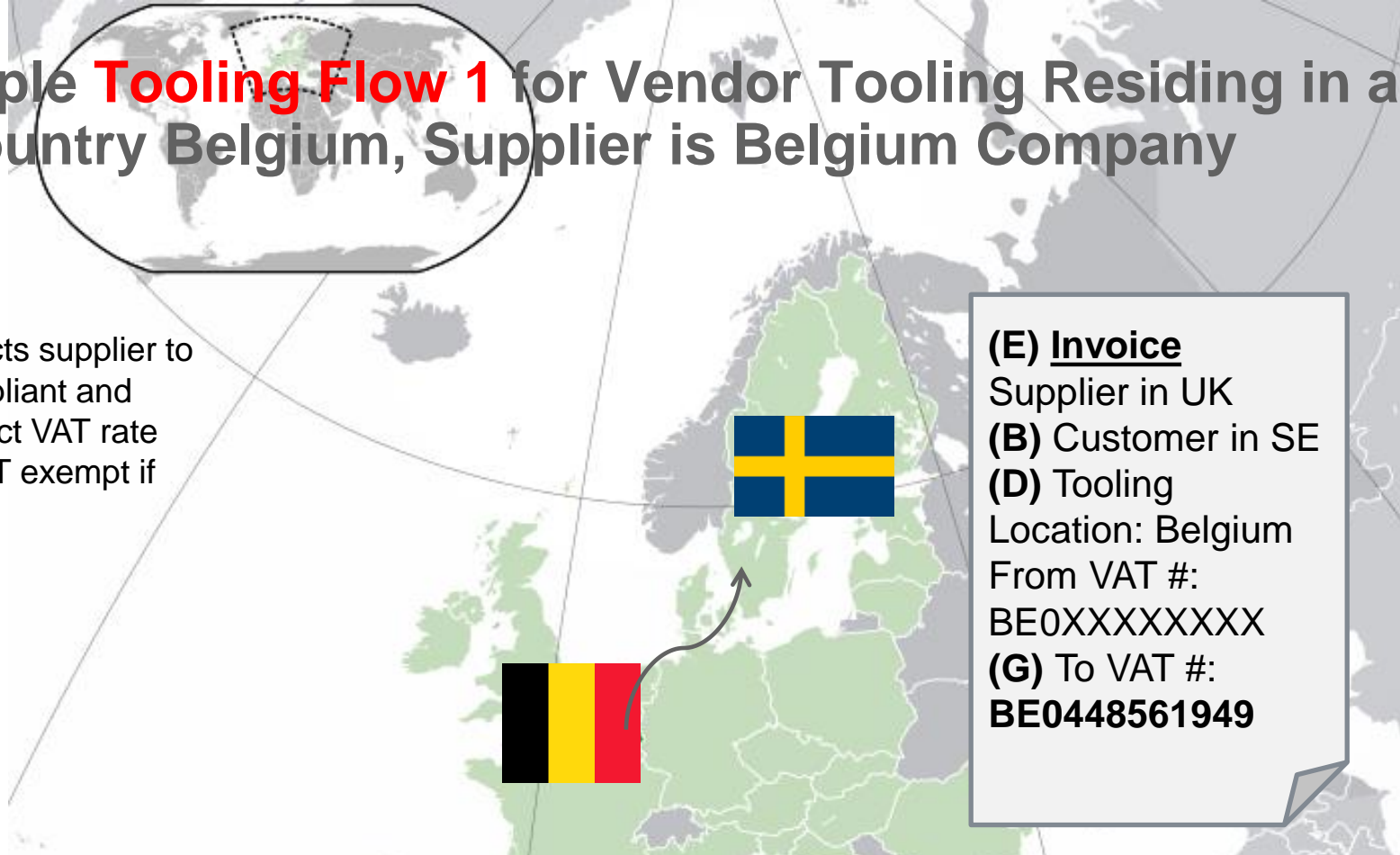
- Tooling flow 1; Supplier is in Belgium and Tooling location is in Belgium.
- Tooling Flow 2; Supplier is in UK and Tooling location is in Belgium.

3. Select the VAT number of Volvo Customer using column F + G:

- Tooling flow 1; **BE0448561949**
- Tooling Flow 2; **BE0448561949**

Example **Tooling Flow 1** for Vendor Tooling Residing in a EU country Belgium, Supplier is Belgium Company

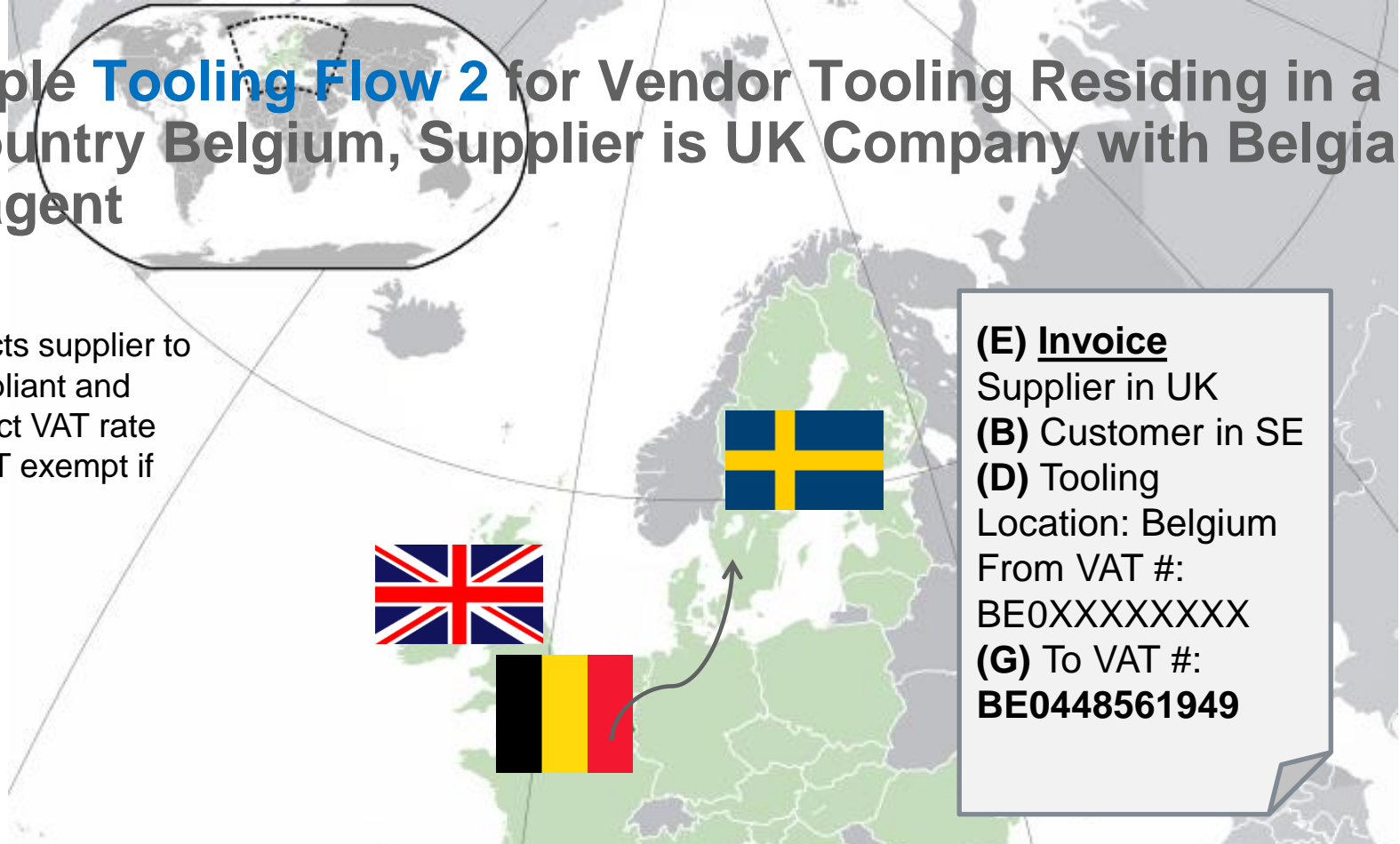
*Volvo expects supplier to be VAT compliant and charge correct VAT rate and valid VAT exempt if 0% VAT.



(A) #	(B) Bill to	(C) Company code	(D) Country Tooling Location	(E) Supplier invoice*	(F) Country VAT (Tax) number to bill	(G) Customer VAT number
25.	Volvo Truck Corporation	SE26	Belgium	Invoice * + VAT / Exempt	BE(Belgium)	BE0448561949

Example **Tooling Flow 2** for Vendor Tooling Residing in a EU country Belgium, Supplier is UK Company with Belgian VAT agent

*Volvo expects supplier to be VAT compliant and charge correct VAT rate and valid VAT exempt if 0% VAT.



(A) #	(B) Bill to	(C) Company code	(D) Country Tooling Location	(E) Supplier invoice	(F) Country VAT (Tax) number to bill	(G) Customer VAT number
25.	Volvo Truck Corporation	SE26	Belgium	Invoice * + VAT/ Exempt	BE(Belgium)	BE0448561949