

**SCA's Invoicing Requirements for Service Providers  
other than Agency's Panel Solicitors – January 2017**

- 1) All invoices issued to the SCA must be marked with a unique invoice number/identifier. Any invoices without such an invoice number will be returned to the service provider.
- 2) All invoices forwarded to the State Claims Agency (SCA) must show the 8% reduction as implemented by Government Decision S180/20/10/0964C of 3<sup>rd</sup> February, 2009 which came into effect from 1<sup>st</sup> March 2009 for services rendered after this date. Any invoice not showing the 8% reduction will be returned for amendment and re-issue.
- 3) A separate invoice should be issued for each distinct service provided e.g. each engineering investigation or each medical opinion.
- 4) The SCA is designated “accountable persons” under the Taxes Consolidation Act 1997. As such, the SCA are statutorily required to charge Professional Services Withholding Tax (PSWT) on all professional services provided to the SCA. To ensure that this happens all invoices must be sent directly to the SCA for payment. Under no circumstance should the Agency’s nominated panel solicitors be invoiced or should payment from our nominated panel solicitor to the service provider for services rendered be accepted. Failure to comply with this requirement also increases the risk of duplicate payments and can lead to additional administrative costs. Where there is repeated failure by a service provider to comply with this requirement the SCA reserves the right to pass on these additional administrative costs.
- 5) Since 19<sup>th</sup> September 2014, Government departments and State Agencies no longer use cheques in dealings with businesses. All payments are made by electronic payment. At the point of engaging in business with the SCA, the following must be provided on headed paper and include a recognised signature:

**Bank Account Name**  
**Bank Account Number**  
**Sorting Code**  
**IBAN**  
**Swift Code**  
**Bank Name and Address**

Invoices sent to the State Claims Agency should be calculated in the same currency as that of the bank account to which payment will be made ie dollars for a US invoice.

- 6) SCA endeavours to make all payments within 30 days of receipt of a valid invoice. Where you feel the need to remind the Agency of a possible late payment, please do not re-issue copies of invoices to the Agency. Rather, please furnish, a Statement of Account, clearly marked as such.
- 7) Once the amount to be invoiced has been agreed with the relevant Claims Manager/in-house Litigation Solicitor, all further queries in respect of payments should be directed to the Accounts Section of the SCA.