

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

- 1) All invoices forwarded to the State Claims Agency (SCA) must show the 8% reduction as implemented by Government Decision S180/20/10/0964C of 3rd February, 2009 which came into effect from 1st March 2009 for services rendered after this date. Any invoice not showing the 8% reduction will be returned for amendment and re-issue.
- 2) The SCA is designated "accountable persons" under the Taxes Consolidation Act 1997. This means that for all professional services provided to the SCA, we are statutorily required to charge Professional Services Withholding Tax (PSWT). 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.
- 3) A separate invoice should be provided for each distinct service provided e.g. each engineering investigation or each medical opinion.
- 4) It is our intention 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, do not re-issue copies of invoices to the Agency. Instead, a Statement of Account, clearly marked as such, should be furnished.
- 5) 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.