



To inspire and nurture the human spirit – one person, one cup and one neighborhood at a time.



# Supplier Guidance Accounts Payable - Summarized



May 2014

Starbucks Corporation, P.O. Box 34067, Seattle, Washington 98124-1067

## 1. Starbucks AP Invoicing

Starbucks Accounts Payable (AP) is committed to paying all compliant Supplier invoices within agreed payment terms. Unless otherwise set forth in the applicable Order, Starbucks standard payment terms are net 45 days from invoice date of a correct and undisputed invoice from the Supplier, unless otherwise negotiated and documented as part of the Supplier's contract.

The timely processing of invoices is dependent upon invoice price and quantity matching the expected price and quantities on the purchase order or blanket release (when used). Purchase documents should be validated upon receipt of the document, particularly with regards to quantities, dates and pricing. A modified PO shall be created to reflect agreed-upon price changes. Discrepancies will result in payment delays.

Invoice methodology must be in consideration of payment term timeframes.

Starbucks prefers to use an electronic method for invoicing. A variety of electronic formats are available to support a wide range of supplier systems and capabilities. PDF format is not an electronic format. The electronic method for invoices will be recommended by Starbucks AP.

Starbucks has multiple invoice bill-to addresses representing different Starbucks entities. The PO should indicate the correct legal bill-to name and address. If in doubt, confirm the bill-to information with the Authorized Representative, requestor or AP specialist.

For Starbucks North America invoicing, please contact an AP specialist at [NAInvoiceFormat@starbucks.com](mailto:NAInvoiceFormat@starbucks.com) to determine the appropriate invoicing method. Specifications will be provided by the AP specialist. Paper invoices may be submitted to one of two AP addresses noted in the Accounts Payable Invoicing Locations category in Appendix A, Starbucks Contact Information. Invoices that do not require a PO must include the name of the Starbucks partner requesting the goods or services.

There may be additional invoicing guidelines in place for other Starbucks locations. For contact information, please refer to the Accounts Payable Invoicing Locations category in Appendix A, Starbucks Contact Information.

Some invoices (e.g. for materials shipped to a store construction site) may require a copy of the bill of lading (BOL) and proof of delivery to be attached to the invoice. The Authorized Representative will inform the Supplier if this is required.

Starbucks-generated debit or credit memos will be documented on an Accounts Payable Discrepancy Memo and will be sent to the Supplier.

All invoices must include appropriate taxes. Purchase documents will specify the tax status of purchased items. The Supplier shall contact the Authorized Representative when in doubt about the tax status of a purchase. Starbucks will provide appropriate tax-exempt certifications where applicable, and the Supplier should not assume exemptions without proper notice. Where tax is exempt for the purchased item, the service and freight charges are also exempt. If applicable, goods and services taxes, provincial sales taxes, harmonized sales taxes or value-added taxes must be assessed by the Supplier, as Starbucks will not self-accrue these taxes. Please refer to the Accounts Payable Invoicing Locations Table in Appendix A, Invoicing Locations – Accounts Payable, for value-added tax (VAT) identification numbers.

For Starbucks North America, a federal form W-9 is required for all IRS-registered entities, For all other non-resident companies Starbucks utilizes a third party to assess tax status and, where required, provides for digital collection of Internal Revenue Service forms. Non Resident companies will be provided a link and registration via email. For other Starbucks entities please refer to the contact information and guidelines provided in the Accounts Payable Invoicing Locations category in Appendix A, Invoicing Locations – Accounts Payable.

## **2. Invoice Detail Minimum Data Requirements**

The following data must be present on Starbucks invoicing regardless of method of submission:

- Supplier name
- Supplier remit-to address
- Bill-to name and address of Starbucks legal entity
- Invoice number (unique)
- Invoice date
- Invoice amount
- Description of product or service
- Amount by line item
- Location where goods were manufactured or services performed

For billing against a PO (BPO, BPA or standard), the PO number, release number, PO line number and shipment number are required.

For non-PO billing, the name of the Starbucks partner requesting the goods or services is required.

## **3. Starbucks Payment**

Starbucks' preferred method of payment is Electronic Funds Transfer (EFT). Starbucks is enabled to manage all currencies as domestic and cross-border payments for all locations based on pay-from and pay-to information.

Please contact [disbursements@starbucks.com](mailto:disbursements@starbucks.com) for an EFT registration form.

## Appendix A: Invoicing Locations – Accounts Payable

Country	Mailing Address	Contact Information
<b>U.S.</b> <b>Canada</b> <b>Latin America</b> <i>Invoices against a purchase order or a blanket release</i>	Starbucks Coffee Company Mailstop S-AC3 P.O. Box 94027 Seattle, WA 98124-9427 U.S.A.	Telephone: 206-318-4307 Fax: 206-682-0492  <b>Invoice format</b> <a href="mailto:nainvoiceformat@starbucks.com">nainvoiceformat@starbucks.com</a>  <b>W8 Certification</b> <a href="mailto:w8compliance@starbucks.com">w8compliance@starbucks.com</a>
<b>EMEA MANUFACTURING</b>	Starbucks Manufacturing EMEA BV Accounts Payable Accraweg 19 1047 HJ Amsterdam Netherlands  Ship to NL: VAT Registration # NL 810157895.B.01  Ship to DE: VAT Registration # DE 252115541  Ship to UK: VAT Registration # GB 779045004  SHIP to IE: VAT registration # IE 9798418T	Telephone: 31-20-4076536 Fax: 31-20-4076581  Electronic invoices to: <a href="mailto:emea_manufacturing@starbucks.com">emea_manufacturing@starbucks.com</a>
<b>STARBUCKS COFFEE EMEA</b>	Starbucks Coffee EMEA B.V. VAT Registration # NL 810040281.B.01 Accounts Payable Accraweg 19 1047 HJ Amsterdam, the Netherlands	Electronic invoices to: <a href="mailto:emea_manufacturing@starbucks.com">emea_manufacturing@starbucks.com</a>
<b>STARBUCKS COFFEE NETHERLANDS</b>	Starbucks Coffee Netherlands B.V. VAT Registration #NL823205563.B.01 Accounts Payable Accraweg 19 1047 HJ Amsterdam, the Netherlands	Electronic invoices to: <a href="mailto:NL_AccountsPayable@starbucks.com">NL_AccountsPayable@starbucks.com</a>
<b>GERMANY</b>	Starbucks Coffee Company Deutschland GMBH VAT Registration # DE218492293 c/o Spring CGN / CGN / 9000 4422 /012006 Postfach 920109 51151 Köln, Deutschland	Electronic invoices to: <a href="mailto:germanyap@starbucks.com">germanyap@starbucks.com</a>

Country	Mailing Address	Contact Information
<b>FRANCE</b>	Starbucks Coffee France SAS VAT Registration # FR09445330103 Attn: Accounts Payable 38, rue des Jeûneurs 75002 Paris, France  Post Address: Starbucks Coffee France SAS PO BOX 58081 1040 HB Amsterdam, The Netherlands	Electronic invoices to: <a href="mailto:franceap@starbucks.com">franceap@starbucks.com</a>