

BT Supplier Invoicing & Payments policy

Payment and Invoicing

1. Scope

This Policy applies to all suppliers doing business with BT or acting on our behalf.

2. Invoicing requirements

All Invoices must be compliant with the external requirements (tax and other regulatory) for the jurisdiction relevant to the supplier legal entity issuing the invoices, i.e. it is the supplier's responsibility to ensure that each invoice is a valid tax invoice for the purposes of the Transaction Tax legislation in the country of issue.

BT will reject invoices that do not follow this rule.

For detailed please refer to relevant country and or state specific guidance. As a generic rule on minimum invoice format requirements, a valid tax invoice is expected to include:

- its date;
- the correct BT and supplier legal entities in accordance with the agreement.
- the Transaction Tax amount, Transaction Tax registration number (if applicable), and the Transaction Tax rate applicable;
- the agreement number;
- the purchase order reference, the PO details for this must be for the same BT legal entity the supplier is invoicing, not another entity within BT;
- the line reference;
- the relevant BT item code(s) (if appropriate);
- the correct price;
- the full description of the goods or services to which the invoice relates;
- Foreign Exchange rate and the equivalent local currency amount on your invoice if you submit a non-local currency invoice. The invoice must be in the same currency as the purchase order;
- the portion of the goods or services for which payment is due and, if appropriate, the cumulative amount invoiced to date;
- line items in the same order and format as the purchase order to which they relate;
- separately, any discount and a clear indication of what the discount is for
- the bank account details for electronic payment
- Remittance details and your contact details

3. No PO, No Pay

BT operates a strict No PO, No Pay policy. We will not process or pay invoices that cannot be matched to a purchase order reference with sufficient remaining order cover. The invoice line detail must correspond to the PO lines and these must be referenced.

Invoices without a valid PO will be rejected and returned.

Each invoice can only refer to one purchase order, ie we will not accept invoices that cover multiple purchase orders.

4. Electronic invoicing

We expect invoices to be submitted electronically, using Ariba Networks or Tungsten. This enables efficient and effective invoice management between you as the supplier and BT. It also gives you as our supplier visibility of invoice status.

In exceptional circumstances, invoices can be emailed, details can be found in the guidance for how our suppliers should be interacting with our AP teams below in the links below.

Due to the detailed nature of this guidance, we will update it on these sites as opposed to in an offline document.

5. Payments

We expect to make payments electronically via bank transfer, please include your bank and remittances details on your invoice.

Our payment terms will be in line with government guidance and regulation as applicable.

Only in exceptional circumstances will we make payments by methods others than electronic bank transfers, to be considered on a case-by-case basis.

Guidance for our suppliers trading with our UK entities (other than EE Ltd.)	Suppliers to our BT UK Business entities (excl. EE)
Guidance for our suppliers trading with EE Ltd	Suppliers to EE
Guidance for our suppliers trading with BT legal entities domiciled not in the UK	Suppliers to our Businesses outside of the UK