



Supplier Payment Guide

Goods for resale (GFR) suppliers

*Understand Currys payment processes and how you can
influence prompt payment of your invoices*

May 2026

Introduction

This guide aims to help you manage invoices, payments, and other account-related matters for goods for resale (GFR). By working closely with you, we aim to:

- facilitate timely payment of your invoices
- minimise the need for financial provisions against disputed amounts at reporting period ends
- reduce queries and administrative costs
- foster lasting, positive commercial relationships by removing payment disputes from commercial discussions

Following the guidance below will help you understand our payment processes and how you can influence prompt payment of your invoices. This guide is particularly useful for:

- credit controllers looking to improve the effectiveness of their collection processes
- Finance Directors and senior managers who want to positively influence their organisation's cash flow

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1. The payment process

1.1 Invoice format and matching

Invoices should be submitted within 10 working days of delivery of the relevant goods or services.

Please ensure that invoices are dated no earlier than 2 days before delivery, even if you dispatch the goods earlier than that.

Invoices submitted or dated earlier may be rejected unless you have our express prior agreement.

1.1.1 Invoice format

All invoices must comply with UK VAT requirements and must specify the following:

- The correct Currys company name, as stated on the purchase order (PO) issued
- quantity of each product delivered
- unit price of each product
- currency
- our purchase order (PO) number and order line
- our code for the delivery location
- the product code quoted on our order for each product

For **dropship and Currys Business orders**, state any delivery charges on a separate line to avoid price discrepancies.

Only **one PO number** must be stated on each invoice. Our system does not support invoices that quote multiple PO numbers.

We accept the following types of invoices:

- electronic invoices sent via our EDI system – for details, please contact ediqueries@currys.co.uk
- invoices submitted in PDF format via email – these must be sent to

Mobiles: APIInvoicesCR@currys.co.uk

Mixed electricals: apgfrinvoices@currys.co.uk

1.1.2 Invoice matching

All invoices are interfaced into our invoice matching system (S/4HANA), which automatically checks them against order details. Successful invoices are posted and released for payment according to the Currys payment schedule.

Discrepancies between invoiced and PO prices will result in a price difference debit note being issued. Quantity discrepancies will prevent automatic processing and require manual review, which may delay payment. We will part-pay the invoiced quantity received and issue a short delivery debit note for the difference.

This is a manual process, but it should mean that you are paid on time for quantities that are not in dispute.

In return, we expect you to investigate quickly and promptly raise a credit for our debit note, or query it with supporting back-up.

If you over-deliver, our warehouse will normally reject the surplus delivery. If we decide to accept a surplus quantity, you must obtain a new PO number for the surplus you are invoicing and then submit two invoices – one for the original PO and one for the surplus quantity.

1.1.3 Rejected invoices

We reserve the right to reject any invoice that does not satisfy the format or matching criteria above.

We will not incur any liability to you if we have valid reason to reject an invoice.

Similarly, we will not lose our right to any agreed early settlement discount if, due to an act or omission of yours, we reject an invoice and/or pay it after the end of the agreed early settlement period.

1.2 Debit notes

1.2.1 Deduction of debits

We issue four main types of debit notes and debit invoices to suppliers who provide goods for resale (GFR). Each is explained in more detail below.

Copies of debit notes are automatically emailed when the debit note is issued, to the email address we hold in our records. If you need another copy, please request it from our Purchase to Pay (P2P) team at AccountsPayable@currys.co.uk.

1.2.2 Price difference debit notes

These are generated when there is a difference between the price you have invoiced us and the price on the PO we issued you with.

The debit note is deducted in the same payment run as the invoice to which it relates.

Details of price difference debit notes are included in the remittance advice sent to you at the time of payment, with a reference consisting of a 9-digit number prefixed **PRIF**, e.g. PRIF112345678.

All details – including the original invoice number, PO number, and product details – can be found on the debit note.

1.2.3 Short delivery debit notes

These are generated during the invoice matching process when there is a difference between the invoiced and received quantity.

The debit note is deducted in the same payment as the invoice to which it relates.

Details of short delivery debit notes are included in the remittance advice sent to you at the time of payment, with a reference consisting of a 9-digit number prefixed **SHOG**, e.g. SHOG112345678.

All details – including the original invoice number, PO number, and product details – can be found on the debit note.

1.2.4 Returns debit notes

These are generated upon returns from our warehouse.

The authorisation number that you are required to give us in advance for returns appears on each debit note (if provided). The amount due under the debit note is deducted from the next payment made to you.

Details of returns debit notes are included in the remittance advice sent to you at the time of payment, with a reference prefixed **RET**, followed by the 4-digit warehouse location and then the BL number, e.g. RET780044353012.

Immediate payment terms apply to these debit notes, as we are recovering payment for goods that we have returned to you and have already paid you for.

1.2.5 Promotional debit notes and invoices

Promotional debit notes are raised by our Commercial team to recover funding you have contractually agreed to.

We generally seek your prior authorisation for the timing and amount of such debit notes. Where available, your authorisation reference will appear in our documents.

The amount due on each invoice is deducted from the next payment due to you.

Details of promotional debit notes are included in the remittance advice sent to you at the time of payment, with a reference consisting of a 15-digit number prefixed **PRO**, e.g. PROCAOVUBESCJHK.

Please note that immediate payment terms are applied to these deductions.

1.2.6 Clearing debit notes

As stated above, each remittance advice we send will record where any debits have been set off against your invoice(s).

Whenever you receive a remittance advice that shows a debit, you should immediately clear the relevant invoice from your ledger and post the relevant debit (including our debit note reference).

Then, as soon as you can (subject to your internal processes), you must raise a credit note to match against and clear the debit.

Credits (or, if relevant, a dispute) must be raised within 4 weeks of receiving our remittance advice.

The process set out above is vital for you to keep a clear and precise record of payments received, debits awaiting credits, and debits under dispute.

1.2.7 Balances payable to Currys

Where the deduction of debit notes from your account creates a balance where you owe us money (because insufficient invoices are available to offset the debits), all payments will stop until we receive new invoices from you that change the balance on your account back to being in your favour.

Alternatively, you can send us payment for the balance owed to Currys. Please contact the P2P team at AccountsPayable@currys.co.uk to discuss the options.

1.3 Payment runs and remittance advices

All suppliers are paid by bank transfer.

Suppliers will receive cleared funds in their bank accounts each Thursday for all agreed and approved invoices that are due up to that day.

Remittance advices are automatically generated and sent via email to the email address we hold in our records.

If you have not received a remittance advice, or you need a copy, please contact the P2P team at AccountsPayable@currys.co.uk.

2. Enquiries, reconciliations and audits

2.1 Raising a dispute or enquiry

If you have a dispute relating to unpaid invoices or deducted debit notes, you must contact the P2P team at AccountsPayable@currys.co.uk.

When you raise a dispute, please include:

- a clear reason for the dispute
- the relevant debit note or invoice reference(s)
- supporting back-up documentation (e.g. POD, credit note, signed agreement)

Failure to provide a reason and supporting back-up may lead to rejection of the dispute or a delay in resolution.

2.1.1 Unpaid invoice and short delivery debit note queries

After you raise a query, we will check our stock system to see if there is a match for the products for which you believe you are owed payment.

If we cannot find a match, we will ask you to provide a Proof of Delivery (POD) for the whole order you have invoiced.

PODs must be clearly legible and include the following:

- PO number
- details of products, including all relevant product codes
- quantities delivered
- correct address of the stock location the goods were delivered to
- delivery date
- signature and stamp from our warehouse confirming receipt of the delivery

We will review all valid PODs received.

If we can trace the specified stock on our system, we will immediately clear the relevant invoice for payment or cancel the relevant debit note.

If we cannot trace the stock, we will refer the invoice and POD to the warehouse or the relevant department within Currys.

As soon as the stock locations respond, we will either clear the relevant invoice for payment / cancel the relevant debit, or tell you that we have rejected the POD and explain why.

2.1.2 Promotional invoice and price debit note enquiries

Enquiries relating to price debit notes and promotional debit invoices must be raised with the P2P team at AccountsPayable@currys.co.uk.

The reason for the dispute must be provided, along with back-up supporting the claim. Failure to do so may lead to rejection of the dispute, or a delay in resolution.

2.1.3 Returns debit note enquiries

Enquiries relating to all returns (including any debit notes) must be raised with our returns warehouse by contacting our Supplier Claims team at Supplierclaims@currys.co.uk, in line with our Returns Procedures.

We do not accept discrepancies and queries unless they are raised in accordance with these procedures.

Please note that time limits apply to certain types of queries. If they are not submitted within those limits, they will be rejected.

Each item of stock returned by our warehouse has a detailed dispute process description, with the time limits for submission of disputes.

2.2 Account reconciliation

2.2.1 Supplier statements

We require suppliers to submit statements of account regularly. This allows us to identify outstanding queries that require attention.

Regular statement reconciliations allow us to maintain a complete and up-to-date picture of the status of all items on your account, which we will share with you on a regular basis.

2.2.2 Payables audit

We also operate a payables audit process which checks for oversights such as duplicate payments and overdue claims for agreed supplier funding.

Hard as we try to avoid errors, the simple fact is that we receive over a million invoices each year, and it is inevitable that mistakes can occasionally occur.

The payables audit is independent from normal P2P operations. It should not be confused with the day-to-day query resolution and reconciliation relating to your account.

3. Contact points

Please contact us at AccountsPayable@currys.co.uk, telephone number +44 (0) 20 7155 1390.

Your email enquiry will be assigned a ticket number, and we aim to resolve your enquiry within 2 working days.

If we need more time to investigate and resolve your enquiry, we will let you know.

To ensure that we record, track and effectively respond to your enquiry, please do not email members of the P2P team directly.
