



# **Dropshipment Invoicing Process – Self-Billing Invoices and Returns**

**Vendor Guidebook (Germany)**

**April 2024**



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## 1. About the document

The purpose of this document is to provide guidelines on the billing process related to dropshipment deliveries as well as returns to Business Partners of **QVC Handel S.à r.l. & Co. KG** (QVC). In order to ensure smooth day-to-day cooperation, we also provide contact details for all vendor queries including escalation procedure.



## 2. Self-Billing

### 2.1. Self-Billing – general information

QVC will not accept incoming invoices for the shipment of goods via dropshipment and will self-invoice and credit all reported deliveries. Self-billing invoices will be issued in an automated process for all deliveries reported by the business partner on the previous day, on a daily basis.

The QVC Scoping Order (starting with 451...) is considered a framework contract, accordingly, one credit note per Scoping Order will be created. The credit note includes the items shipped the previous day. Below is an example:

*On April 2nd, you reported the sale of 10 units of item DE123456 and 4 units of item DE123457 in Rithum (formerly Commercehub). The items belong to 2 different Scoping Orders. On April 3rd, you will receive 2 self-billing invoices from QVC:*

- *a self-billing invoice for item DE123456 for 10 units.*
- *a self-billing invoice for item DE123457 for 4 units.*

For so called matrix items, meaning the items in different color or size variants, we also issue one self-billing invoice per day, as long as the different colors and sizes were considered in one Scoping Order. Please see the following example:

*On April 2nd, you reported the sale of 10 units of item DE123456 BK 00 (Color: black) and 4 units of item DE123456 RT 00 (Color: red) in Rithum (formerly Commercehub). The items belong to the same Scoping Order. On April 3rd, you will receive one self-billing invoice from QVC for 14 units of item DE123456.*


**To ensure an efficient billing process, please check the Scoping Order Number and Cost Price in Rithum (formerly CommerceHub) immediately upon receipt of the order. The self-billing invoicing will always be carried out according to the aforementioned parameters. If these do not match the agreed prices, cancel the order with the reason "wrong price." Immediately contact your buyer and the Drop Ship Team, QVC will then process the order again and resend it.**

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## 2.2. Self-Billing invoice content

Self-billing invoices (credit memos) will be issued in accordance with the applicable German tax regulations §14 (4) UStG. You can find the sample credit note attached:



QVC Handel S.à r.l. & Co. KG  
Plockstrasse 30  
40221 Düsseldorf  
Germany  
Tel: +49(0)211 3007 0  
Fax: +49(0)211 3007 5105

Scoping Order Number

TEST FIRMA GMBH  
Subbelrather Strasse 15a  
50823 Koeln

Customer Order Number  
(Shipment ID)

Your item number

**Credit Memo**

Document no. / Date: 5105669221 / 01.09.2023  
 Scoping Order: 4512221030  
 Vendor number: 1015506  
 QVC Customer number: [blank]  
 Currency: EUR  
 Vendor VAT ID: [blank]  
 QVC VAT ID: DE262728828  
 E-mail address: DE\_Accounts\_Payable\_Dropshipment@qvc.com

Your deliveries and services listed below have been invoiced as agreed and credited to your account:

QVC Material	Description	Quantity	Delivery Date	Net Amount in (EUR)
Customer order number	Vendor material	UOM	Tax code	
DE781048 00 XXL	Nice Bag to test with XXL		01.09.2023	
0000000000000019	456987123	1	PC W1	20,00
DE781048 00 L	Nice Bag to test with XXL		01.09.2023	
0000000000000019	456987132	1	PC W1	10,00
DE781048 00 XXL	Nice Bag to test with XXL		01.09.2023	
0000000000000020	456987123	2	PC W1	40,00
DE781048 00 L	Nice Bag to test with XXL		01.09.2023	
0000000000000020	456987132	2	PC W1	20,00
DE781048 00 XXL	Nice Bag to test with XXL		01.09.2023	
0000000000000021	456987123	3	PC W1	60,00
DE781048 00 L	Nice Bag to test with XXL		01.09.2023	
0000000000000021	456987132	3	PC W1	30,00
DE781048 00 XXL	Nice Bag to test with XXL		01.09.2023	
0000000000000022	456987123	4	PC W1	80,00
DE781048 00 L	Nice Bag to test with XXL		01.09.2023	
0000000000000022	456987132	4	PC W1	40,00

QVC Handel S.à r.l. & Co. KG | Plockstr. 30 | D-40221 Düsseldorf | Postfach 10 41 30 | D-40032 Düsseldorf | QVC.de  
 Telefon +49 (0)211 3007-0, Telefax +49 (0)211 3007-5100  
 Sitz der Gesellschaft: Düsseldorf, HRA 20305, Amtsgericht Düsseldorf.  
 Persönlich haftende, geschäftsführende Gesellschafterin ist die QVC International Management GP S.à r.l. mit Sitz in Luxemburg, Großherzogtum Luxemburg, eingetragen im Luxemburger Handels- und Gesellschaftsregister unter Nummer B 220267, vertreten durch Mathias Bork, Aidan O'Meara, David R. Martin, Daniela Ewen, Melanie Koch und Lara Saleh Al Raheb.  
 Steuer-Nr.: 106/5846/1357, USt-IdNr.: DE 262728828, WEEE-Reg. Nr.: DE 21982500  
 Helaba Düsseldorf: IBAN DE28 3005 0000 0005 0066 14, Swift/BIC WELADEDXXX

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Summarized handling cost (if applicable)

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QVC Material	Description	Quantity	UOM	Delivery Date	Tax code	Net Amount in (EUR)
Customer order number	Vendor material					
<b>Additional Costs</b>						
DE781048	Handling Fees	20	PC	01.09.2023	W1	160,00
Total net value						460,00
GERMANY - Standard rated input VAT 19% (W1)						460,00
VAT						87,40
<b>Total Amount</b>						<b>547,40</b>

**Information if the VAT 0%:**

EU-Company:	Reverse-Charge: Recipient of service is liable for VAT
Third-Company:	tax free export / service not subject to domestic tax

Terms of payment: Related to 01.09.2023: within 60 days Due net

Information about 0% VAT if applicable

QVC Handel S.à r.l. & Co. KG | Plockstr. 30 | D-40221 Düsseldorf | Postfach 10 41 30 | D-40032 Düsseldorf | QVC.de  
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 Helaba Düsseldorf: IBAN DE28 3005 0000 0005 0066 14, Swift/BIC WELADEDXXX



## 2.3. Self-Billing invoice – additional information

To simplify the processing of our credit notes, upon your request, we can provide additional information regarding the credit note settlement as an Excel spreadsheet via email on a daily basis. You can find the sample file attached:

	A	B	C	D	E	F	G	H	I	J	K
1	Reference	Document Number	Document Date	Scoping Order	QVC Material Number	Size/Color	Amount	Tax code	Quantity	Customer Order Number	Vendor Material Number
2	5105798048	5100616268	1/5/2024	4543212345	DE123456		10.00	W1	1	336452413000000	A12345
3	5105798081	5100616299	1/6/2024	4543212874	DE123457		11.00	W1	1	336452413000055	A12347
4	5105798112	5100616301	1/6/2024	4543212345	DE123456		10.00	W1	1	336452413000055	A12345
5	5105798455	5100616331	1/6/2024	4543212674	DE123458		25.00	W1	1	336452413000174	A12348
6	5105798984	5100616355	1/7/2024	4543212345	DE123456		10.00	W1	1	336452413001042	A12345
7	5105799111	5100616394	1/8/2024	4543212401	DE123459		14.00	W1	1	336452413001988	A12349
8	5105799124	5100616441	1/8/2024	4543212345	DE123456		10.00	W1	1	336452413002012	A12345
9	5105799255	5100616502	1/8/2024	4543212345	DE123456		10.00	W1	1	336452415017055	A12345

- In column A – Credit note reference number. This number can also be found on the payment notice.
- In column C – Credit note date.
- In columns E+F and K, you will find material numbers (QVC's and yours).
- In column G, you will find the net value of the credit note item (each line pertains to a customer order).
- In column I, you will find the quantity of the customer order.
- In column J, you will find the customer order number (customer purchase order number).

Please note that the reference number in column A is repeated – the number of items depends on the number of credit note items. The items in which column J is empty pertain to handling costs.

## 2.4. Handling costs

If separate costs for bringing the goods into a saleable condition (e.g., packaging, dry ice, etc.) known as "handling costs," are agreed upon between the supplier and QVC, these will be taken into account in the self-billing invoice (see section 2.2).



## 2.5. Shipping costs

Transport costs are **not** taken into account during the self-billing process. The costs for delivering goods to the end customer must be invoiced separately by the supplier, taking into account the applicable tax regulations according to §14 (4) UStG, provided this is contractually agreed upon. Please refer to the sample invoice for freight costs and additional information that must be provided with the invoice (see section 2.6 and 2.7).

## 2.6. Shipping costs – submitting an invoice

Invoices for shipping costs must be issued by the supplier. Since June 1, 2023, all invoices for QVC Germany, including dropshipment invoices can be sent in PDF format. Please send your invoices via email to [DROPSHIPMENT\\_INVOICES\\_DE@qvc.com](mailto:DROPSHIPMENT_INVOICES_DE@qvc.com). Please pay attention to the following:

- 1) Each PDF file can only contain 1 invoice.
- 2) You may attach a maximum of 20 files to an email.
- 3) Additional files, such as delivery slips, must not be sent to this address.

In case electronic submission of your invoice is not possible, please send your invoice in paper form via post to the following address:

**QVC Handel S.à r.l & Co. KG**  
**Finance / Accounts Payable**  
**Plockstraße 30**  
**D-40221 Düsseldorf**





## 2.7. Shipping costs – sample invoice and supplemental information

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Ihre Firma GmbH  
Ihre Straße 1  
12345 Ihre Stadt  
Ust-ID Nummer: DE123456789

**Invoice number:** INV12345  
**Invoice date:** 01.04.2022  
**Currency:** EUR  
**Order details:** Shipping costs dropship

**Invoicing address:**

QVC Handel S.à r.l & Co. KG  
Finance/Accounts Payable  
Plockstraße 30  
D-40221 Düsseldorf  
VAT ID: DE262728828

Number of packages

Service description	Billing period (calendar weeks)	Quantity	VAT	Unit price	Net amount
Shipping costs Dropshipment	KW 40	10	19%	6.45 €	60.45 €

Subtotal	60.45 €
Taxable amount 19%	60.45 €
VAT 19%	11.49 €
<b>Total VAT</b>	<b>11.49 €</b>
<b>Invoice total</b>	<b>71.94 €</b>

Payment terms: XX Tage netto

Please only indicate if the invoice contains tax-exempt items.

\* The invoice includes tax-exempt services according to § 4 xx UStG.

Your banking details (IBAN): DE...

\*\*



## Shipping costs KW 40 – additional information

Customer order	Customer invoice	Tracking-number	Document date	QVC item no.	Description	Quantity	Shipping cost (unit price)	Total (net)
DE-305700645000083	DE-22204708300	680218915976	02.09.2022	812760 00 ZJL	Frachtkosten Bodyflex Vancouver	2	6.45 €	12.90 €
DE-305692650000244	DE-22204698600	680218912855	09.09.2022	812760 00 ZJL	Frachtkosten Bodyflex Vancouver	1	6.45 €	6.45 €
DE-305714317000544	DE-22204721500	680218912681	07.09.2022	812760 00 ZJL	Frachtkosten Bodyflex Vancouver	1	6.45 €	6.45 €
DE-305701974000258	DE-22204710800	680218913196	08.09.2022	812760 00 ZJL	Frachtkosten Bodyflex Vancouver	1	6.45 €	6.45 €
DE-305700838000198	DE-22204708700	680218913839	21.09.2022	812760 00 ZJC	Frachtkosten Bodyflex Vancouver	2	6.45 €	12.90 €
DE-305701974000211	DE-22204710330	680218913171	07.09.2022	812760 00 ZJL	Frachtkosten Bodyflex Vancouver	1	6.45 €	6.45 €
DE-305601974000955	DE-22204710400	680218913178	11.09.2022	812760 00 ZJL	Frachtkosten Bodyflex Vancouver	2	6.45 €	12.90 €

	60.45 €
VAT 19%	11.49 €
	<u>71.94 €</u>



## **2.8. Q-Platform discount**

The Q-Platform discount, if contractually agreed upon, will be invoiced monthly by QVC. You will receive the Q-Platform settlement at the beginning of each month (for the previous month). The Q-Platform amount will automatically be deducted from all due invoices. To avoid double charges, **do not** invoice the Q-Platform discount on your own.



## **3. Customer returns**

### **3.1. General information**

All customer returns (CRTV) reported via Rithum (formerly known as CommerceHub) will be invoiced by QVC on a daily basis in accordance with the agreed return deductions (see section 3.2 Sample Return Charge). QVC will provide you with a summary of the invoiced returns, including details of the affected customer orders, once a week (see section 3.3 Return Charges - Additional Information).

Credit notes from your company are not required and will not be processed by QVC, so please refrain from sending these to us. The return charges issued by QVC will be sent to you immediately after issuance via email.

The return charges will automatically be deducted from all due invoices (QVC's liability towards your company). If there are no open invoices or the open amount is insufficient to cover the return amount (the account shows a receivable of QVC from your company), payments to your company will be withheld until the payable amount exceeds the return amount. QVC will proactively analyze the account balance and reserves the right to request payment of the outstanding amounts from suppliers. Should the payments not be made in a timely manner, despite reminders, QVC will initiate a collection process, in which collection costs and interest will arise.



## 3.2. Sample Return Charge



TEST FIRMA GMBH  
Subbelrather Strasse 15a  
50823 Koeln

Information about the affected QVC Scoping Order Number.

### CRTV Dropshipment

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Document no. / Date                      Currency  
7100154646 / 08.09.2023              EUR  
Your account number                      Your tax ID number  
1015506                                      DE122660054  
E-Mail:  
DE\_Accounts\_Payable\_Dropshipment@qvc.com

VAT-ID                      DE 262728828  
Tax-no.                      106/5846/1357

Following items were returned by QVC customers to you:  
Scoping Order-Nr: 4512221051

QVC Item number	Vendor Item number	Item Description	Cost per unit	%Debit	Actual quantity	Debit Value
DE780284	VENDOR_SKU780	test	111,00	100,00%	2	222,00
Net total						222,00
+ VAT						42,18
Total debit/credit(-)						264,18

Comments: Please remit payment to our bank account no.5006614  
at Helaba Düsseldorf, BLZ 300 500 00  
IBAN: DE28300500000005006614, SWIFT/BIC: WELADEDXXX

Terms of payment:                      Related to 08.09.2023:  
Deduction of your account within 10 d

Unit Price = Individual price of the last Scoping Order

Invoice date = Month of delivery (acc. to par. 14 section 4 German VATLaw)



### 3.3. Return Charges – additional details

You will receive additional information regarding our return charges in Excel format. Please note that these data can be compared with CommerceHub reports.

Vendor	Document Number	Material Document	Material Doc. Year	Document Date	Qty Withdrawn	Amount	Currency	Material	Batch	Material Description	Purchase Order	Reference
1017172	7100154647	4900005856	2023	9/7/2023	-1	-30.00	EUR	DE133855		test	4512221060	138188730027084
1017172	7100154647	4900005859	2023	9/7/2023	-1	-30.00	EUR	DE133855		test	4512221060	138189129027085
						-60.00	EUR					

Callouts from text boxes:

- Document number of returns charge → Document Number
- Returned quantity → Qty Withdrawn
- Purchase Order = Scoping Order → Purchase Order
- Customer Order Number - see CommerceHub → Reference
- QVC item number incl. color and size → Material
- QVC item description → Material Description

Please note that these additional pieces of information apply only to the returns that were sent back to you directly by our customers. You will not receive the additional details for returns sent to QVC warehouse and dispatched to you by QVC.



## 4. Contact information – Accounts Payable

Accounts Payable activities are being performed in our Global Business Services Center. In order to ensure the efficient communication with our GBS-colleagues, we would like to provide you with contact details and guidelines on how to receive assistance:

- 1) All questions related to invoices, payments, account status etc. related to Dropshipment business please send an e-mail to below e-mail address

**DE\_Accounts\_Payable\_Dropshipment@qvc.com**

In general, your emails should be answered within 72 working hours, excluding weekends and holidays.

- 2) If you did not get the assistance on a timely manner and support using above mentioned point, please notify the Accounts Payable Team Leader – Mrs. Eliza Rywacka

**Eliza.Rywacka@qvc.com**

- 3) If you have not received support following the contact points above, please contact the Accounts Payable Manager - Mr. Jakub Nicpon:

**Jakub.Nicpon@qvc.com**

Kindly please start with the contact point indicated in point 1 and then follow the escalation chain.