

# **Rules and regulations concerning the use of electronic invoices of ACTION S.A.**

## **§ 1 General provisions**

1. These rules and regulations (hereinafter referred to as the “Rules and regulations”) specify the rules and technical conditions of using electronic invoices of ACTION S.A., whose authenticity of origin and integrity of content have been secured by a qualified electronic signature.
2. The electronic invoices shall be issued by ACTION S.A. with its registered office in Zamienie, ul. Dawidowska 10, 05-500 Piaseczno (hereinafter referred to as “ACTION”).
3. The legal basis for sending invoices in electronic form shall be the Value Added Tax Act (Journal of Laws of 2011, no. 177, item 1054, as amended) hereinafter referred to as the “Act”.
4. The provisions of the Act shall apply in matters not covered herein.

## **§ 2 Definitions**

As used herein, the following terms shall have the following meanings:

1. Client – recipient of commodities or services provided by ACTION, registered in the I-serwis system.
2. Electronic invoice – VAT invoice, correcting VAT invoice, duplicate VAT invoice, duplicate correcting VAT invoice issued and sent in electronic form, in PDF format, secured by a qualified electronic signature.
3. I-serwis – Internet system of ACTION, provided to registered business partners of ACTION.

## **§ 3 Description of and conditions of using electronic invoices**

1. An invoice issued and sent in electronic form and secured by a qualified electronic signature fulfills the requirements specified in Article 106n. (1) of the Act in respect of guaranteeing the authenticity of origin and integrity of content of the invoice.
2. The Client may start receiving electronic invoices of ACTION if the following conditions have been fulfilled:
  - a. the Client has submitted a statement on acceptance to issuing and receiving invoices in electronic form by indicating e-mail address for delivery of electronic invoices in the I-serwis,
  - b. the Client has active access to the i-serwis as of submitting the statement on consent to issuing and receiving invoices in electronic form,
3. ACTION shall commence sending invoices in electronic form from the next day after receiving the consent to issuing and receiving invoices in electronic form, in accordance with clause 2a above. Information about the day of commencement of sending Electronic invoices shall be provided to the Client to the indicated e-mail address.
4. The Client’s consent to issuing and receiving Electronic invoices shall not exclude the right of ACTION to issue and send invoices in paper form in the cases provided for in provisions of law.
5. Without undue delay after ACTION has issued an Electronic invoice, a message with such Electronic invoice shall be sent to the e-mail address indicated by the Client.
6. An Electronic invoice shall be deemed delivered as of sending an e-mail with an attached Electronic invoice. At the same time the Electronic invoice shall be made available in the i-serwis as well.
7. Active access to the i-serwis shall be a condition of making Electronic invoices available in the i-serwis.

## **§ 4 Change of e-mail address and opt-out of Electronic invoice**

1. The Client may change the e-mail address to which ACTION shall send Electronic invoices, along with notification of issuance, in the I-serwis. The Client shall be liable for any change to the e-mail address and proper notification of ACTION.

2. Should the Client fail to notify ACTION of the change to the e-mail address, the Electronic invoices shall be deemed effectively served after sending to the previous e-mail address.
1. The Client may opt-out of receiving Electronic invoices by means of a written termination notice in respect of acceptance to receive Electronic invoices. A signed document shall be sent to the address: ACTION S.A. ul. Dawidowska 10, 05-500 Piaseczno.
2. ACTION shall stop issuing and sending Electronic invoices to the Client as of the day following the day when ACTION has verified the received statement on withdrawing consent to issuing and receiving Electronic invoices. This shall take place no later than within 30 days of receiving such statement. Information about the day when issuing and sending invoices in electronic form shall stop shall be sent to the Client to the e-mail address specified in the form.
3. The Client shall be entitled to receive Electronic invoices again only after fulfilling the conditions specified in § 3 (2) hereof.

## **§ 5 Final provisions**

1. ACTION reserves the right to introduce amendments hereto. Information about any amendments hereto along with indication of location where the amended Rules and regulations have been published shall be sent to the Client to the e-mail address for sending electronic invoices, as indicated by the Client. If the Client has not opted out of receiving electronic invoices as provided for in § 4 (3) hereof within 7 days of being notified of amendments hereto, it shall be deemed that the Client has consented to the amendments hereto.
2. The Rules and regulations shall become effective as of publication in i-serwis on the website <https://is3.action.pl/home/rules?ruleId=37>