

Regulations for issuing electronic invoices by Silesian Logistics Centre JSC

§1

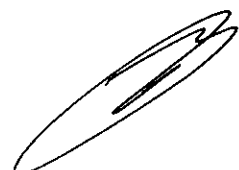
GENERAL PROVISIONS

1. This Regulation, hereinafter referred to as Regulation, released by Silesian Logistics Centre JSC, 44-100 Gliwice, Portowa 28, entered into the National Court Register in the District Court in Gliwice, under KRS number 0000047612 with initial capital of PLN 39.799.200,00 paid up in full; NIP [National Tax Identification Number] 631-000-01-21, REGON [Business Statistical Registry Number] 001415849 hereinafter referred to as "SCL".
2. In cases not regulated by this Regulation, applies the provisions of the Ordinance of the Minister of Finance from the 20/12/2012 on sending invoices in electronic form, rules of their storage and the Sharing mode to the tax authority or tax inspection authority (fiscal control authority) (Dz.U. z 2012 r. poz. 1528), hereinafter referred to as the ordinance, or other act that will replace it.
3. Each customer is obliged to read this Regulation and to comply with it.

§2

DESCRIPTION AND TECHNICAL REQUIREMENTS

1. Invoice (correction invoice) issued and sent in electronic form in accordance with the provisions of the Regulation is an accounting document. Sending electronic invoice to the customer according to this Regulation, is equivalent to sending a paper invoice.
2. SCL by sending invoices in electronic form guarantees their authenticity, content integrity and legibility. The authenticity of origin and the integrity of the invoice content are preserved in relation to the invoice issued by SCL in PDF format attached to the email only from the personalized address in the domain faktura@scl.com.pl
3. The necessary conditions for issuing and sending VAT invoices in the electronic form are:
 - a) The submission of a declaration by the customer about the acceptance of issuing and sending VAT invoices and invoice corrections in PDF format in electronic form, with all legal consequences of delivery by SCL, in form which is available on www.scl.com.pl in written form and send to:
Śląskie Centrum Logistyki S.A.
ul. Portowa 28
44-100 Gliwice
 - b) The indication of the email address as the correct address for receiving correspondence related to the electronic invoice
 - c) Customer is required to accept paper documents when formal or technical obstacles prevent SCL from issuing or sending e-invoices.
4. SCL starts issuing and sending VAT invoices electronically not earlier than on the next day after receiving the customer's declaration, which includes consent to issuing and sending e-invoices, and no longer than until the day of receipt of the statement on the withdrawal of the above consent.



5. Customer is obliged to use received e-invoices (and to store them) according to the rules set by this Regulation.
6. The e-invoice is delivered when an email containing an invoice in PDF format has been sent to the customer to the e-mail address provided in the customer's declaration.
7. The confirmation of receiving an e-correcting invoice by customer, is effected by sending an email requesting delivery confirmation of a message.
8. The original of an e-invoice can be send in electronical form only once. If a customer did not receive an e-invoice, it is issued and sent in paper form by SCL with the annotation "Duplicate invoice dated ..."
9. SCL is committed to storing e-invoices from the date of their issuance until the expiration of the limitation period tax liability in a format that prevents any changes.

§3

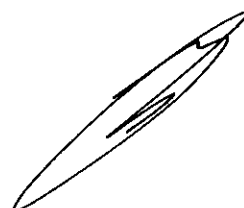
CHANGE OF AN E-MAIL ADDRESS

1. In the case of changing the e-mail address to which invoices are sent, the customer is obliged to submit this fact to SCL, on the form "Change of e-mail address", which is available at the website www.scl.com.pl and send to the address:
Śląskie Centrum Logistyki S.A.
ul. Portowa 28
44-100 Gliwice
2. If the customer fails to inform SCL about a change of the official e-mail address, e-invoices are considered to be effectively delivered after being issued and sent to the last e-mail address provided by the customer.

§4

WITHDRAWAL OF CONSENT

1. "The statement on the acceptance of invoices issued and sent in electronic form" may be withdrawn at any time by the customer. SCL will lose the right to issue and send the e-invoices electronically, after 30 days from the date on which SCL received notification of the withdrawal of acceptance.
2. The withdrawal of the declaration must be in writing and must be delivered to the SCL on the form "The statement on the acceptance of invoices issued and sent in electronic form" available on www.scl.com.pl.
3. Re-consenting to the issuing and sending of e-invoices requires re-submission of the statement on the form "The statement on the acceptance of invoices issued and sent in electronic form" available on www.scl.com.pl and send to the address:
Śląskie Centrum Logistyki S.A.
ul. Portowa 28
44-100 Gliwice



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GENERAL PROVISIONS

1. This Regulations were adopted by the Resolution of the CEO of the Management Board of Silesian Logistics Centre JSC no. 21/2013 from 16th October 2013 and published on the website www.scl.com.pl on 17/10/2013.
2. The complaints about issuing and sending VAT invoices in electronic form should be submitted via e-mail to the following address: reklamacje@scl.com.pl
3. SCL reserves the right to change these regulations. All changes will be published on the website www.scl.com.pl

PREZES ZARZADU

mgr inż. Jerzy Zachara