

Regulation on using e-invoices in TKT Engineering sp. z o.o. (1/2021)

The Regulation on using e-invoices in TKT Engineering sp. z o.o. aims at ensuring integrity and authenticity of VAT invoices sent by TKT Engineering sp. z o.o. to its business partners in electronic form within the meaning of the Act of 11 March 2004 on tax on goods and services, hereinafter referred to as "electronic invoices".

1.1 TKT Engineering sp. z o.o. with its registered office in Warsaw (postal code 02-226), ul. Pryzmaty 4, entered into the Register of Entrepreneurs of the National Court Register (KRS) kept by the District Court for the Capital City of Warsaw under KRS No. 0000183945, Tax Identification Number 779-222-02-34, BDO 000315982, REGON 6345278900, hereinafter referred to as the "Issuer" ensures that it applies technical and organizational measures to guarantee the authenticity of the origin of electronic invoices and the integrity of their content up to the moment of their dispatch to the buyer.

1.2 The issuer shall send electronic invoices to the purchaser by email maintaining the following rules: 1.2.1. messages will only be sent from the email address: no_reply_fakturytkt@tkt.pl,

1.2.2. messages will be sent only to the e-mail address specified by the purchaser, at which the purchaser has undertaken to receive electronic invoices,

1.2.3. the electronic invoice will be attached to the message as a PDF file and the message itself will contain a summary with information about the invoice number, date of issue, gross amount due to the Issuer, currency, method or date of payment,

1.2.4. the subject of the message will include the text "Invoice number" ("Numer faktury") followed by the electronic invoice number. Optionally, the subject of the message may include the number of the trade agreement on the basis of which the invoice was issued.

1.3. From the moment the message with the attached electronic invoice is received on the email server, it is the buyer who shall be responsible for ensuring the authenticity of the origin of the invoices and the integrity of their content.

1.4. The moment the message with the attachment containing the electronic invoice enters the purchaser's mail server shall be deemed the moment the purchaser receives an invoice/VAT invoice correction issued in electronic form.

1.5. The Issuer's e-mail address indicated above is intended solely for sending electronic invoices/VAT correction invoices. Sending any other content to this address will not be effective and will not be considered by the Issuer; any comments, reservations or requests related to the invoices should be addressed directly to the relevant contact persons of the Issuer.

1.6. The change of the addresses indicated by the purchaser for the receipt of electronic invoices or the cancellation of consent for their transmission in this form may be effected by submitting a written statement to the Issuer's address of registered office given above. The moment of delivery of the statement in the form of a letter shall be the day of its delivery or notification of the letter by the postal operator (whichever comes first).

1.7. Failure to meet the requirements set out in clause 1.6 (above) means that the electronic invoice shall be deemed effectively delivered to the last e-mail address indicated to the Issuer. From the moment of receipt of the written notice referred to in clause 1.6 (above) the Issuer has 7 days to implement the modified instructions provided by the purchaser.

1.8. When it is not possible to issue an electronic invoice for reasons beyond the control of the party, in particular for technical reasons, it may be issued in paper form and sent to the appropriate address for correspondence of the buyer (disclosed in CEIDG [Central Register and Information on Economic Activity] or National Court Register).

1.9. A paper invoice may also be issued at the express request of the purchaser.