**Terms and conditions of sending electronic invoices by Cezos spółka z ograniczoną odpowiedzialnością Spółka komandytowa**

**§ 1**

**General provisions**

1. The legal basis for issuing and sending invoices in electronic form is Art. 106 of the Act of 11 March 2004 on Value Added Tax (Journal of Laws No. 54, item 535).
2. Every customer that accepts electronic invoices is required to review these Terms and Conditions before completing “Consent for VAT invoices sent by electronic means" and before following with its provisions.
3. These Regulations define the rules for sending invoices in electronic form, as part of the services provided by Cezos spółka z ograniczoną odpowiedzialnością spółka komandytowa.
4. Sending invoices in electronic PDF format is equivalent and replaces the a a hard copy invoice attached to the package.

**§ 2**

**Definitions**

The terms used in these Terms and Conditions shall have the following meaning:

1. **Client**  - recipient of an electronic invoice,
2. **Cezos –** Cezos spółka z ograniczoną odpowiedzialnością spółka komandytowa based in Gdynia, address: Olgierda street No. 88b, (81-534) Gdynia, entered into the register of entrepreneurs of the National Court Register maintained by the District Court in Gdańsk, 8th Commercial Department of the National Court Register, under KRS no. 0000585942, NIP 5860018456 and REGON 190273058, issuer of the electronic invoice,
3. **Consent** – consent granted by the Client to Cezos for electronic invoice, expressed on Cezos form – “Consent for VAT invoices sent by electronic means".
4. **Electronic invoice** – an invoice created in the sales system and automatically forwarded to the Client as a PDF document.
5. **PDF** – Portable Document Format, a file format developed by Adobe Systems, subject to ISO 32000-1:2008.
6. **(E)-mail box –** electronic mail account of the Client, the address of which has been shared.
7. **ERP system -** Enterprise Resource Planning, an IT system that helps manage the resources of an enterprise. The system used to create sales invoices.
8. **Reporting server** – an ERP system module, used for distribution of e-mail messages.

**§ 3**

**Technical requirements**

In order for the Client to receive electronic invoices, the following is required.

* An e-mail address,
* Software (application) that supports using PDF documents.

**§ 4**

**Distribution of invoices in electronic form**

1. Cezos sends a PDF (Portable Document Format) invoice as an attachment to an email message.
2. Invoices may be sent to the Client in electronic form provided that the Client agrees to receive invoices in this form.
3. The Client may share more than just one e-mail address to which electronic invoices can be sent.
4. Cezos, on the terms set out in these Terms and Conditions, sends electronic invoices to the Customer, ensuring the integrity of the content of invoices sent, in particular by saving them in PDF format.
5. Cezos will launch sending invoices electronically immediately upon receiving completed and signed Consent form.
6. VAT sales invoices are sent using our report server from the ERP system, from the address no-reply@cezos.com. The address is used only for automatic distribution of invoices and internal reports.
7. Correction invoices (i.e. debit or credit notes) and duplicates of original invoices will not be sent automatically.
8. An invoice sent in electronic form under the Act is considered equivalent to a hard copy invoice and is an accounting document.
9. An electronic invoice is sent on the date on which it is issued by Cezos. The reporting server begins sending invoices in PDF format at 3:30 pm, to the addresses indicated in “Consent for VAT invoices sent by electronic means".
10. The same moment when the electronic invoice is sent, it is also stored on the Issuer’s server. A copy is also sent to: archiwum@cezos.com; its format and content is identical to the invoice sent to the Client. Also, each invoice is printed in paper form for bookkeeping purposes.
11. The client must store invoices in electronic form in any manner, as long as it ensures authenticity of origin, integrity of content and legibility of invoices, their easy retrieval and prompt access to the invoices by the tax authority or tax audit authority.
12. For as long as correctly completed Consent is not received by Cezos, Cezos will continue issuing invoices in paper form and sending them by post to the correspondence address of the Client.

**§ 4**

**Consent and withdrawal of consent for electronic invoices in PDF format.**

1. The Client may submit the consent by completing and signing the “Consent for VAT invoices sent by electronic means”, provided with these Terms and Conditions and sending by post to the company's address, to the attention of the IT department or by email, in PDF format to: faktura@cezos.com
2. By sharing the e-mail address in Consent form, the Client declares that she/he is the owner of that address. Cezos does not reveal the e-mail address to third parties
3. At any time, the Client may withdraw the Consent for VAT invoices sent by electronic means.
4. In order to withdraw the Consent, the Client should complete and sign the form "Withdrawal of consent for VAT invoices sent by electronic means", and then forward the form electronically to the following address: faktura@cezos.com or (legible scan) by traditional mail on address of Cezos main office.

**§ 5**

**Change of email address**

1. At any time, the Client may change the email address to which invoices are to be sent.
2. In order to change the email address, the Client must complete and sign the form “Change of the email address for the purpose of submitting electronic invoices", and then forward the form to the following address: faktura@cezos.com or send (legible scan) by traditional mail on address of Cezos main office.
3. Sending invoices to the new email address will begin upon receipt of the form.

**§ 6**

**Procedure for unsent invoices**

1. In the event that a message containing an invoice in electronic form is not delivered to the Client, for reasons beyond Cezos' control, the original document will be issued and sent on the following day. The invoice can be sent from the addresses of employees responsible for issuing the invoice to the addresses indicated in the Consent form.

**§ 6**

**Final provisions**

1. Cezos reserves the right to temporarily suspend the provision of services in order to carry out maintenance work and the possibility of discontinuing the service at any time without providing a reason. The Client will be immediately notified of the above event by an appropriate message on [www.cezosm.com](http://www.cezosm.com).
2. Client's consent for invoices in electronic form does not deprive Cezos of the right to send and submit invoices, correction invoices (debit or credit notes) and duplicate invoices in hard copy in cases provided by law, in particular, in case of a temporary suspension of the invoice delivery in electronic form.
3. Cezos is not responsible for technical problems or technical limitations of software or hardware used by the Client.
4. Cezos shall not be responsible for causes resulting from circumstances beyond its control, despite exercising due diligence.
5. Cezos reserves the right to introduce amendments to these Terms and Conditions. The Client will be notified of amendments to the Terms and Conditions in electronic form on [www.cezos.com](http://www.cezos.com)..
6. The Client undertakes to preserve confidentiality of all information provided to the Client relationship with the implementation of the e-invoices, as well as to comply with the law on the protection of disclosed personal data.
7. Any disputes arising from application of these Terms and Conditions will be resolved under the jurisdiction of Polish courts, competent for Cezos. In the case of individual, disputes arising from application of these Terms and Conditions will be resolved by a local court competent for that individual.
8. These terms and Conditions become effective as of 1 November 2018.