

Appendix No 1 to Order No 13/2016

of the CIOP-PIB Director dated 25.11.2016

**Terms and conditions for sending and accepting electronic invoices by the Central
Institute for Labour Protection – National Research Institute****§1****General provisions**

1. These Terms and Conditions lay down the rules for sending invoices in electronic form (hereinafter referred to as e-invoices) to customers for whom the Central Institute for Labour Protection – National Research Institute in Warsaw sells goods or provides services, as well as the rules for accepting (receiving) e-invoices sent to the Central Institute for Labour Protection – National Research Institute in Warsaw by its Suppliers.
2. The legal basis for issuing and sending invoices in an electronic form shall be Article 106n of the Act of 11 March 2004 on goods and services tax (Journal of Laws of 2011, No 177, item 1054 as amended).

§2**Definitions**

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

1. CIOP-PIB – The Central Institute for Labour Protection – National Research Institute with its registered office in Warsaw at the following address: ul. Czerniakowska 16, 00-701 Warsaw, Tax ID 525-000-82-70 – issuer of an invoice sent in an electronic form/recipient of an invoice received in an electronic form;
2. Customer – the receiver of an invoice sent in electronic form by CIOP-PIB;
3. Supplier – the issuer of an invoice sent in electronic form to CIOP-PIB;
4. Approval – the consent granted by the Customer to CIOP-PIB or the consent granted by CIOP-PIB to the Supplier to send invoices in an electronic form.

§3**Conditions for issuing and sending e-invoices to customers by CIOP-PIB**

1. A precondition for a Customer to obtain e-invoices is satisfying all of the following conditions:
 - 1) Customer's reading of these Terms and Conditions and the submission of a statement signed by the persons authorised to represent the Customer or the persons having suitable power of attorney, on consenting for the CIOP-PIB to send e-invoices in accordance with the Appendix 1 hereto. The filled-in statement may be submitted by the Customer:
 - a) in writing to the address: Centralny Instytut Ochrony Pracy – Państwowy Instytut Badawczy, ul. Czerniakowska 16, 00-701 Warsaw;
 - b) in electronic form in a PDF file (portable document format) to efaktury@ciop.pl, with a note in the subject "oświadczenie";
 - 2) indication of the e-mail address to which e-invoices are to be sent in the statement form. The Customer shall be liable for and bear the risk of indicating incorrect e-mail address in the statement form.
2. The rules laid down herein shall also apply to correction invoices and invoice duplicates issued in electronic form.
3. The issuing and sending of e-invoices shall commence from the date of receipt by CIOP-PIB of the e-invoice consent statement submitted by the Customer unless another date is agreed.
4. E-invoices shall be sent electronically by CIOP-PIB in the form of a PDF file (portable document format) sent as an attachment from the address: efaktury@ciop.pl
5. E-invoices shall be sent electronically to the e-mail address indicated by the Customer in the e-invoice consent statement. E-invoice is sent electronically with active option of automatic confirmation of its receipt by the Client server.
6. The date of receipt of the invoice, the correcting invoice or the duplicate invoice shall be deemed to be the date of sending an e-mail containing e-invoice by CIOP-PIB to the

- e-mail address indicated in the statement by the Customer. If, for technical reasons, the date of receipt of the e-invoice is later and the Customer presents reliable evidence thereof, it is assumed that the date of receipt of the e-invoice is the reliably proven later date.
7. If the time limit for payment of the amounts due for a transaction confirmed with an e-invoice is dependent on:
 - 1) the date of issue of the invoice – then, according to these Terms and Conditions, the date of issue of the invoice shall be the date entered in the e-invoice in the field: date of issue;
 - 2) the date of receipt of the invoice by the Customer – then, according to these Terms and Conditions, the date of sending the e-invoice to the e-mail address indicated by the Customer in the e-invoice consent statement, subject to the provisions of paragraph 6 of these Terms and Conditions, shall be considered the date of receipt of the e-invoice.
 8. The Customer's e-invoice consent statement shall not prevent CIOP-PIB from issuing and sending invoices, correcting invoices and duplicates of invoices to the Customer in paper form.
 9. The change of the previously provided e-mail address to another one to which e-invoices shall be sent to the Customer can be made in writing only.
 10. In the absence of a written notification on the change of the e-mail address, e-invoices shall be considered to have been effectively delivered after their sending by CIOP-PIB to the e-mail address previously indicated by the Customer.
 11. CIOP-PIB shall not be liable for loss or breach by the Customer of the data contained in the e-invoice file.
 12. CIOP-PIB shall not be liable for delays in receiving electronic correspondence by the Customer.
 13. The consent for issuing and sending e-invoices may be withdrawn in writing. From the date following the date of receipt of written discontinuation statement from the Customer or from another date agreed with the Customer, CIOP-PIB shall start issuing

invoices in paper form and sending them to the Customer. The renewal of consent for electronic invoices shall require a written statement referred to in § 3 item 1a to be submitted.

§4

Conditions of consent to e-invoices sent to CIOP-PIB by Suppliers

1. The consent for Suppliers to send e-invoices to POP-PIB shall be subject to fulfilment of all of the following conditions:
 - 1) CIOP-PIB granting written consent for the Supplier to send invoices by electronic means;
 - 2) The Supplier sending electronic invoice to CIOP-PIB indicating the e-mail address from which e-invoices will be sent and the format in which the invoice files will be sent. CIOP-PIB shall accept the format proposed by the Supplier if it corresponds with the procedures of CIOP-PIB;
 - 3) Sending of e-invoice to CIOP-PIB in the form of an attachment to the address: efaktury@ciop.pl;
2. The date of receipt of the invoice, the correcting invoice or the duplicate invoice shall be deemed to be the date of receipt of the e-invoice by the CIOP-PIB mail server, being sent from the address indicated in the address statement.
3. If the time limit for payment of the invoice received by CIOP-PIB in connection with a transaction confirmed with an e-invoice is dependent on:
 - 1) the date of issue of the invoice – then, according to these Terms and Conditions, the date of issue of the invoice shall be the date entered in the e-invoice in the field: date of issue;
 - 2) the date of receipt of the invoice – then, according to these Terms and Conditions, the date of receipt of e-invoice shall be the date of receipt by the CIOP-PIB mail server of the e-invoice sent from the address specified by the Supplier.
4. CIOP-PIB may change the e-mail address indicated above to another address to which

- e-invoices are to be sent. Such a change may be made only in writing, confirmed by the Chief Accountant or by their Deputy.
5. Changes made by the Supplier of: the e-mail address from which the invoices were previously sent, the format of the file in which the e-invoices were previously sent, or any other data affecting the clear identification of the Supplier require a written notification to CIOP-PIB before the date of entry into force of such amendments and the written approval of these amendments by CIOP-PIB.
 6. At any time, CIOP-PIB shall have the right to cancel the possibility of sending e-invoices by making a written statement. From the date following the date of receipt by the Supplier of a written cancellation statement, the Supplier shall start issuing invoices in paper form and sending them to CIOP-PIB.

§5

Final provisions

1. CIOP-PIB reserves the right to amend these Terms and Conditions, in particular in the event of changes in the law governing the issuing and sending of invoices by electronic means. The content of the amended Terms and Conditions shall be sent to the Customer by e-mail, to the address indicated in the e-invoice consent statement referred to in § 3 Section 1.
2. Within 14 days of receiving the information about the amendment of the Terms and Conditions, the Customer shall accept or refuse to accept, by electronic means to the e-mail address: efaktury@ciop.pl, the amended Terms and Conditions
3. Refusal to accept the amended Terms and Conditions shall result in discontinuation of e-invoice sending by CIOP-PIB to the Customer.
4. The Terms and Conditions are available at: http://www.ciop.pl/efaktury_regulamin
5. Any disputes arising from these Terms and Conditions shall be settled by the common Court having jurisdiction over the registered office of CIOP-PIB.
6. These Terms and Conditions shall apply from *1 January 2017*.

STATEMENT**of consent to sending of invoices in electronic form (e-invoices)****Consenting entity – Customer:**

Company name:	
Company address:	
Phone:	
NIP (Tax ID No):	

We consent to have invoices, their corrections and duplicates sent in electronic form by the following invoice ISSUER:

Name: **Central Institute for Labour Protection — National Research Institute**

Address: **ul. Czerniakowska 16, 00-701 Warsaw**

NIP (Tax ID No): **525-000-82-70**

1. The consenting entity (Customer) represents that the e-mail for sending e-invoices to the Customer shall be the following address:
2. The e-mail address provided may be changed only in writing.
3. A consent to receive e-invoices can be withdrawn at any time. The withdrawal should be made in writing.
4. The consenting entity (Customer) represents to have read the conditions of sending and receiving e-invoices in CIOP-PIB set out in the Terms and Conditions and to accept the provisions included therein. The Terms and Conditions are available at: http://www.ciop.pl/efaktury_regulamin

Invoice issuing entity:

1. As invoice issuer, CIOP-PIB represents that it will send e-invoices from the e-mail

**Central Institute for Labour Protection
— National Research Institute**
ul. Czerniakowska 16
00-701 Warszawa

tel. (48) 22 623 36 98
fax: (48) 22 623 36 93
e-mail: efaktury@ciop.pl
<http://www.ciop.pl>

NIP (Tax ID No): 525-000-82-70
BANK PEKAO S A
95 1240 6247 1111 0000 4975 9963

/illegible signature/

LEGAL ADVISOR
Zygmunt Bielecki
/illegible signature/

address: efaktury@ciop.pl as an attached PDF document (Portable Document Format).

2. CIOP-PIB shall, if the e-mail address is changed, notify the consenting entity in writing of such changes before they come into force.
3. The provisions of the Act of 11 March 2004 on goods and services tax (Journal of Laws of 2011, no 177, item 1504, as amended) and the Terms and Conditions of sending and accepting e-invoices in CIOP-PIB shall apply to sending e-invoices.

Date and signature of the consenting entity

Signature of the invoice issuing entity

(*) The statement shall be signed only by persons authorised to represent the company or the persons authorised by them