



**DETAILED RULES FOR THE
PROVISION OF THE SELF-
INVOICING SERVICE BY
IRGiT S.A.**

These rules come into force on 1 September 2021.

§ 1
GENERAL

1. These rules contain detailed information on the issuance by Izba Rozliczeniowa Giełd Towarowych S.A. (hereinafter: **IRGiT**) of invoices, correction invoices and duplicate invoices (hereinafter: **Invoices**) on behalf and for the account of the supplier (hereinafter: **Self-Invoicing**) as well as the rules governing IRGiT's liability related to the issuance of Invoices and the settlement of value-added tax (hereinafter: **VAT**) under an Agreement regarding the authorization to issue invoices, correction invoices and duplicate invoices for and on behalf of the supplier (hereinafter: **Agreement**) entered into by and between IRGiT and the entity that executed an agreement with IRGiT for membership (hereinafter: **Membership Agreement**) in the Exchange Clearing House and/or for participation in the Clearing and Settlement House (hereinafter: **Clearing House Member** or **Supplier**).
2. Bearing in mind the fact that Self-Invoicing is an activity arising out of the pertinent VAT regulations, all concepts and expressions used herein shall be construed in the manner resulting from such regulations.
3. Self-Invoicing may be exercised only if:
 - a. the Supplier and IRGiT have signed an Agreement;
 - b. the Supplier and IRGiT have defined in the Agreement a procedure governing the approval of Invoices by the Supplier;
4. Self-Invoicing is an activity carried out by IRGiT under an executed Agreement. As part of Self-Invoicing, IRGiT issues Invoices for and on behalf of the Supplier.
5. The Agreement should be executed before the issuance of the first invoice by IRGiT for and on behalf of the Supplier.
6. Pursuant to the Agreement, in order to ensure proper and effective cooperation between the Supplier and IRGiT and the correct clearing of transactions under the provisions of tax law, the Supplier has granted a generic power of attorney to IRGiT/IRGiT's representative to perform Self-Invoicing operations.
7. In its business, IRGiT observes the principles of ethics and takes appropriate measures to avoid any conflicts of interest or potential breaches of impartiality in the performance of the Agreement.

§ 2

TYPES OF SELF-INVOCING TRANSACTIONS

1. Under the Agreement, IRGiT is authorized to issue Invoices for all transactions to which the Supplier is a party, cleared by IRGiT in accordance with the Membership Agreement within the scope specified in the pertinent VAT regulations, in particular Article 106d(1)(1)-(3) of the VAT Act of 11 March 2004 (Journal of Laws of 2021, Item 685; hereinafter: **VAT Act**), that is:
 - a. invoices documenting the delivery of goods or services for valuable consideration within the territory of the country or as part of exports of goods or the intra-Community supply of goods;
 - b. invoices documenting receipt of all or part of the payment before the delivery of goods or the performance of services (so-called advance payment invoices);
 - c. invoices documenting the delivery of goods or the provision of services whose place of provision is located in the territory of a third country (outside the European Union);
 - d. correction invoices and duplicates of invoices and correction invoices.
2. In the provision of the Self-Invoicing services, IRGiT shall not be authorized to issue any documents for and on behalf of the Suppliers other than those specified in the Agreement.
3. During the term of the Agreement, the Supplier shall not issue any separate invoices to IRGiT for any transactions covered by the Membership Agreement for which, in accordance with the Agreement, Invoices are issued via Self-Invoicing.

§ 3

FORM AND CONTENT OF INVOICES

1. Invoices issued via Self-Invoicing shall be in electronic form. IRGiT shall ensure the authenticity of origin, the integrity and the legibility of all Invoices.
2. Invoices issued by IRGiT shall contain all elements of an invoice as required by the pertinent VAT regulations, including, in particular, Article 106e(1) of the VAT Act.
3. Invoices issued via Self-Invoicing shall contain all information deemed required by IRGiT in order to issue an invoice in compliance with the applicable laws.

4. The Supplier should promptly inform IRGiT if it becomes aware of any additional information that should be provided for the purposes of Self-Invoicing in order to ensure compliance with the applicable laws (including information on any irregularities related to any elements of an Invoice issued by IRGiT).
5. Invoices shall contain a consecutive number assigned by IRGiT as part of one or more series, which shall uniquely identify each Invoice. IRGiT shall specify the consecutive numbers of invoices issued via Self-Invoicing. IRGiT shall be responsible for ensuring the proper numbering of Invoices.
6. If an Invoice issued by IRGiT via Self-Invoicing is destroyed or lost, the obligation to issue a duplicate Invoice at the Supplier's request shall rest with IRGiT, which shall reissue such Invoice:
 - a. in accordance with the data contained in the Invoice held by IRGiT – if the request for a duplicate of the Invoice is submitted by the Supplier;
 - b. in accordance with the data contained in the Invoice held by the Supplier – if IRGiT's copy of the Invoice is lost or damaged.

§ 4

DATES OF ISSUE OF INVOICES

1. Invoices for the supply of electricity and gas shall be issued by IRGiT no later than on the payment due date.
2. Invoices subject to invoicing by IRGiT for transactions other than those referred to in item 1 above shall be issued in accordance with the applicable issue dates specified in the pertinent VAT regulations, in particular in Article 106i of the VAT Act.
3. Invoices issued via Self-Invoicing shall be made available by IRGiT to Suppliers only through the Invoice Sharing Platform accessible at <https://faktury.irgit.pl> (hereinafter: **Self-Invoicing System**).
4. The Supplier should promptly notify IRGiT if it is discovered that IRGiT has not issued an Invoice within the time limit provided for by the applicable laws despite the existence of such obligation.

§ 5

INVOICE ACCEPTANCE PROCEDURE

1. The procedure for the approval of Invoices by the Supplier, acting in accordance with the Agreement through an attorney-in-fact, consists of the following detailed steps:
 - a. IRGiT, within the time limit specified in § 4 hereof, shall prepare invoices in the Self-Invoicing System;
 - b. IRGiT shall verify invoices in the Self-Invoicing System in terms of content and form;
 - c. Then, the Supplier's attorney-in-fact shall accept each invoice made available by IRGiT within a timeframe enabling the proper settlement of VAT.
2. Through the Self-Invoicing System, the Supplier shall have permanent access to Invoices issued by IRGiT.

§ 6

SETTLEMENT OF SELF-INVOCING TRANSACTIONS

1. An Invoice issued by IRGiT is an invoice generating standard consequences for the Supplier and IRGiT. The VAT shown in such Invoice shall be output tax for the Supplier and input tax for IRGiT and shall be subject to appropriate settlement by each party. Neither party shall to any extent or in any manner be responsible for the proper settlement of such tax by the other party.
2. The Supplier shall enter the Invoices issued via Self-Invoicing in its records and VAT returns in the respective settlement period and shall settle the VAT included in such Invoices.
3. IRGiT shall enter such Invoices in its records and in the VAT return in the respective settlement period.
4. The moment of acceptance of an Invoice, as referred to in § 5(1)(c) hereof, shall be the time of issue of such Invoice via Self-Invoicing.

§ 7

RULES APPLICABLE TO STANDARD AUDIT FILES FOR TAX (SAFs-T)

1. IRGiT shall not be responsible for the correct contents of any Standard Audit File for Tax (hereinafter: **SAF-T**; Polish: **JPK**), which the Supplier is required to prepare and submit to the tax authorities in compliance with the applicable laws.
2. The Supplier should include all Invoices issued via Self-Invoicing in its SAFs-T submitted to the tax authorities, in particular in JPK_V7M and JPK_V7K files, on general terms, i.e. in the same manner as in respect of any other invoices issued by the Supplier (not via Self-Invoicing).
3. Invoices issued via Self-Invoicing should be reported by the Supplier in the pertinent SAFs-T, including JPK_V7M and JPK_V7K files, with their own numbers assigned by IRGiT. The Supplier should include all Invoices issued by IRGiT in its records with the number assigned by the Supplier:
 - at the end of the month, or
 - in accordance with the dates of issue.
4. Invoices issued via Self-Invoicing shall be made available and forwarded to the Supplier in the form of a JPK_FA file regularly after the end of the respective calendar month.
5. Invoices issued via Self-Invoicing may also be made available and forwarded to the Supplier in the form of a JPK_FA file in the following cases:
 - a. when the tax authority requests the Supplier to provide a JPK_FA file regarding, without limitation, Invoices issued via Self-Invoicing;
 - b. when IRGiT is notified of the circumstances referred to in (a) above in the form of a documented request for such file.

In such case, IRGiT shall submit the invoices in the form of an JPK_FA file within not less than 3 business days from the date of submission of such request by the Supplier. IRGiT shall exercise all due diligence in the preparation and submission of Invoices in the form of a JPK_FA file, but it shall not be responsible for the correctness of such JPK_FA file submitted by the Supplier to the tax authorities.

6. Because only sale invoices, not purchase invoices, should be included in JPK_FA files and because IRGiT performs, as part of the Self-Invoicing service, only the technical activity related to issuing the Invoices acting on behalf of the Supplier, IRGiT shall not be required to include any Invoices issued via Self-Invoicing in any JPK_FA file.

§ 8

RULES OF LIABILITY RELATED TO SELF-INVOICING

1. IRGiT and the Supplier shall take appropriate actions and exercise due diligence to ensure that Invoices are reliable, non-defective and issued in a timely manner.
2. IRGiT shall exercise due diligence in preparing Invoices via Self-Invoicing and in approving them on the basis of its powers of attorney. The Supplier shall be required to exercise due diligence in checking the correctness of any accepted Invoices.
3. IRGiT undertakes to exercise due diligence in issuing Invoices via Self-Invoicing, in particular with regard to ensuring their proper content and dates of issue in order to enable the Supplier to properly fulfill its obligations arising out of tax law.
4. In respect of Self-Invoicing, IRGiT shall be liable for any damage caused due to the incorrect or late issue of an invoice or failure to issue an invoice in the event that such damage has been caused by gross negligence or as a result of IRGiT's willful misconduct. This provision shall not apply to any damage resulting from the incorrect or late issue of any Invoices to which no comments have been submitted by the Supplier or from failure to issue any Invoices in a situation where such failure has not been reported by the Supplier.
5. IRGiT shall not be liable for the correctness of the Supplier's tax settlements. In particular, IRGiT shall not be liable for the correct preparation of any VAT return by the Supplier, for the correct calculation of any amount of tax due or any tax liability, the amount of any tax difference or for the timely submission of any VAT return or the settlement of any VAT tax liability or any other public levy.
6. Throughout the process, the Supplier shall have the right to verify and correct any issued Invoices.

§ 9

CORRECTION OF INVOICES

1. After the issue of an Invoice, it may be corrected if the Supplier or IRGiT notices any irregularity in the original document. In such case, the Supplier or IRGiT, as the case may be, shall be required to provide information on the basis of which the original content of the Invoice should be corrected.
2. The Supplier shall monitor the correct issue of Invoices in terms of their content by IRGiT via Self-Invoicing. In order to ensure the correct settlement of transactions in compliance with the provisions of the VAT Act, the Supplier should analyze the Invoices

on an ongoing basis and promptly inform IRGiT about any irregularities noticed that result in the need to correct an Invoice.

3. A correction Invoice shall be issued by IRGiT in compliance with the applicable laws regarding the correction of invoices via Self-Invoicing.
4. If, on the date of issue of a correction Invoice, the Agreement is not in force, the Invoice should be corrected and issued by the Supplier.
5. IRGiT may issue a correction note to an Invoice issued by it via Self-Invoicing.