

E-invoice Regulations

§ 1 Definitions

For the purpose of these regulations, the following terms shall have the following meaning:

- a) **Regulations** – these regulations;
- b) **ABC Data** – ABC Data S.A. with its registered office in Warsaw, address: ul. Daniszewska 14, 03-230 Warsaw, entered in the register of entrepreneurs of the National Court Register by the District Court for the Capital City of Warsaw in Warsaw, 13th Commercial Division of the National Court Register, under KRS (National Court Register) number 0000287132, NIP (Tax Identification Number) 5242617178, with the fully paid-up share capital of PLN 125,266,899.00, e-mail sekretariat@abcdata.eu;
- c) **Dealer** – an entity cooperating with ABC Data in accordance with the Terms and Conditions of Cooperation, which is not a consumer and which purchases Products from ABC Data in order to resell them;
- d) **Party** – ABC Data or the Dealer;
- e) **Terms and Conditions of Cooperation** – terms and conditions of business cooperation of the Parties, including as applicable:
 - Dealership Agreement according to the template of ABC Data, concluded by and between the Parties, or other agreement individually agreed upon by the Parties, stipulating the rules of business cooperation of the Parties, including the rules of purchasing and supplying Products; or
 - general contractual terms and conditions made available in the System or on the ABC Data's website at <http://www.abcdata.eu>, including in particular the terms and conditions regarding sales, delivery, returns, complaint procedure, acquiring trade credit;
- f) **Products** – IT products, household appliances and audio/video devices, as well as other products in the current product range of ABC Data;
- g) **InterLink System or System** – an online sales system maintained by ABC Data, located at <http://www.InterLink.pl>;
- h) **User** – an individual who received a personal Access Account with an individual login and password in the System upon the Dealer's request, with possible authorisations regarding browsing the current product range of ABC Data, making purchases on behalf of the Dealer, indicating the delivery address of the Products, making complaints on behalf of the Dealer, browsing financial (accounting) documents concerning purchases made on behalf of the Dealer, administering Access Accounts on behalf of the Dealer; the User is deemed as the person authorised to act on behalf of the Dealer;
- i) **Access Account** – personal account protected with an individual login and password, created in the System for the User;
- j) **Force Majeure** – every external, unexpected event beyond the control of the Parties, especially war and other military actions, forces of nature, acts of terror, riots, strikes and other disturbances affecting the maintenance of law and order, decisions or actions undertaken by public authorities, as well as natural disasters, affecting the performance of the Regulations or the Terms and Conditions of Cooperation, and other events of similar nature the occurrence of which excludes the performance of the Regulations or the Terms and Conditions of Cooperation; invoking Force Majeure shall require notifying the other Party in writing, providing a justification; the notification shall be made immediately, not later, however, than within fourteen days from the occurrence of the event justifying Force Majeure or from the cessation of its consequences;
- k) **Electronic Invoice** – an invoice or a corrective invoice in the form of an electronic document in the PDF format, whose authenticity of origin and integrity of contents shall be secured by an electronic signature verifiable through a valid non-qualified certificate issued to ABC Data by an authorised certification-service-provider;
- l) **Act** – the Goods and Services Tax Act of 11 March 2004 (consolidated text in Journal of Laws of 2016, item 710, as amended);
- m) **Declaration** – Dealer's declaration of e-invoice acceptance according to the template determined by ABC Data, including in particular the acceptance of the Regulations, the declaration to observe their provisions and an e-mail address at which Electronic Invoices shall be sent.

§ 2 Subject of the Regulations

1. The subject of the Regulations shall be to establish the rules of issuing and transmitting Electronic Invoices by ABC Data at the e-mail address indicated by the Dealer in a manner which shall ensure the authenticity of the origin and the integrity of the contents of Electronic Invoices pursuant to the requirements set out in the Act within the scope of the Parties' commercial cooperation based on the Terms and Conditions of Cooperation.
2. ABC Data informs that the Regulations are not addressed to consumers.

§ 3 Terms and Conditions of making available Electronic Invoices

1. The Dealer's entitlement to receive Electronic Invoices at the provided e-mail address shall require:
 - a) reading and accepting the contents of the Regulations;

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- b) submitting the Declaration with contents and in a manner set out by ABC Data;
 - c) having an active e-mail account connected to the Internet, as well as PDF reader software.
2. The Declaration shall be submitted in a written or electronic form. If the Declaration is submitted in a written form, the Dealer shall send the duly signed Declaration at the following address: ABC Data S.A., ul. Daniszewska 14, 03-230 Warsaw, with a note "e-invoices". If the Dealer uses the InterLink System, the Declaration may be submitted in the InterLink System by the User who shall be a person authorised to represent the Dealer and entitled to administer Access Accounts on behalf of the Dealer.
 3. ABC Data shall make an effort to activate Electronic Invoices not later than within 14 days after the receipt by ABC Data of the Declaration submitted by the Dealer (subject to this period shall be counted not earlier as of the date of entry into force of the Regulations). The Dealer shall be informed thereof via e-mail at the address provided in the Declaration.

§ 4 Rules for transmission of Electronic Invoices

1. The Parties agree that they shall exercise due diligence and take any necessary action to ensure the authenticity of Electronic Invoices' origin, the integrity of their content and their legibility, pursuant to the requirements set out in the Act.
2. Electronic Invoices shall be sent by ABC Data with the use of the InterLink System which shall keep an account of the date of sending the e-mail with an Electronic Invoice attached at the e-mail address provided by the Dealer, which shall constitute the confirmation of the delivery thereof to the Dealer. For the avoidance of doubt, in view of the possible adoption of individual rules of business cooperation between the Parties, ABC Data confirms that the Dealer's access to the InterLink System shall not be a condition under which the Dealer may receive Electronic Invoices at the e-mail address provided.
3. In addition, Electronic Invoices sent pursuant to § 4(2) shall be made available to the Dealer in the InterLink System if the Dealer has accepted the Regulations of the InterLink System and fulfilled other requirements set out by ABC Data herein. Access to Electronic Invoices shall be possible after logging in to the InterLink System with an Access Account previously created for the User and the rights granted in this respect.
4. In case of Electronic Invoices constituting corrective invoices, ABC Data reserves the right to request the confirmation of acceptance of such invoices in the InterLink System from the Dealer if the Dealer has been granted the access to the InterLink System, and subject to individual arrangements between the Parties.
5. If ABC Data gains knowledge of non-delivery of an Electronic Invoice despite sending it at the address indicated by the Dealer (in particular due to provision of wrong e-mail address or its deactivation later on), as well as in case of any other technical or formal obstacles preventing the delivery of Electronic Invoices, ABC Data reserves the right to deliver invoices to the Dealer in a paper form.
6. The Parties declare that Electronic Invoices shall be stored in a manner ensuring the authenticity of origin, integrity of content, legibility and traceability for the period required by the Act.

§ 5 Change of the e-mail address

1. In case of necessity to change the e-mail address for receiving Electronic Invoices, the Dealer shall send a corresponding notification to ABC Data in accordance with the procedure specified in § 7 of the Regulations. Receiving such notifications shall not entail the necessity to accept, in an electronic form, to receive Electronic Invoices again. ABC Data shall immediately introduce a system change in the Dealer's e-mail address at which Electronic Invoices shall be sent, not later than within 7 days following the receipt of the abovementioned notification.
2. In case of failure to notify ABC Data of the change in the e-mail address, the Electronic Invoice is deemed as effectively delivered at the Dealer's previous e-mail address provided for this purpose.

§ 6 Cessation of delivering invoices in an electronic form

1. The Dealer shall have the right to withdraw their acceptance regarding Electronic Invoices, which shall result in the loss of the right of ABC Data to send Electronic Invoices to the Dealer and in blocking their delivery within 7 days after receiving the Dealer's notification of the withdrawal of the acceptance by ABC Data. The Dealer shall inform ABC Data about the withdrawal of their acceptance to receive invoices in an electronic form in accordance with the procedure specified in § 7 of the Regulations.
2. Reactivation of Electronic Invoices shall require submitting a new Declaration.
3. ABC Data shall cease sending Electronic Invoices in case of termination of settlements of the Parties under the Terms and Conditions of Cooperation.
4. The Dealer shall be obliged to observe the provisions hereof. Otherwise, ABC Data shall have the right to cease sending Electronic Invoices to the Dealer's e-mail address and to deliver them in a paper form.

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§ 7 Notifications

1. The Dealer shall send notifications concerning the change of the e-mail address, the withdrawal of the acceptance to receive Electronic Invoices from ABC Data, as well as other issues related to the execution of the Regulations in the following manner:
 - a) in writing at the following address: ABC Data S.A., ul. Daniszewska 14, 03-230 Warsaw, with a note “e-invoices”, or
 - b) in an electronic form at the following e-mail address efaktura@abcdata.eu; the notification shall be effective if it is sent from the address indicated by the Dealer in the Declaration or from the e-mail address changed according to the procedure specified herein, or from the e-mail address belonging to the User authorised to represent the Dealer and to administer Access Accounts on behalf of the Dealer.
2. ABC Data shall send notifications concerning the confirmation of changing of the e-mail address, the confirmation of withdrawing the acceptance to receive Electronic Invoices from ABC Data, of the change of the Regulations and other issues related to the Regulations in an electronic form at the address indicated in the Declaration by the Dealer, or at the changed address, or at the e-mail address of the User authorised to represent the Dealer and to administer Access Accounts on behalf of the Dealer.

§ 8 Limitation of ABC Data’s liability

1. ABC Data shall make every effort to maintain the InterLink System in technical conditions allowing for an uninterrupted and continuous delivery of Electronic Invoices, as well as to develop the InterLink System in terms of strengthening safety, efficiency and stability of its operation.
2. ABC Data shall not bear any liability for interruptions in access to the InterLink System and in delivery of Electronic Invoices, regardless of their reasons. All ABC Data’s liability against the Dealer for interruptions in functioning or improper functioning of the System shall be hereby excluded. In particular, ABC Data shall not be liable for any damage resulting from improper functioning of power supply, telephone or ICT systems belonging to external suppliers or operators, as well as acts of Force Majeure.
3. The provisions excluding or limiting ABC Data’s liability shall not pertain to the damage caused to the Dealer by ABC Data due to wilful acts thereof.

§ 9 Final provisions

1. The Dealer shall not be authorised to transfer rights resulting from the Regulations to any third parties.
2. ABC Data shall have the right to unilaterally amend the Regulations upon prior e-mail notification made at the address indicated by the Dealer as the address for contact with ABC Data. The amended Regulations shall enter into force on the day specified by ABC Data, not earlier than 14 days after sending the notification. ABC Data may amend the Regulations, in particular in the event of amendments to the generally applicable legal regulations, changes of practice or interpretation by common courts or state authorities, changes to ABC Data’s sales policy or strategy, and in the event of an extraordinary change in relations. The Dealer shall have the right, within 14 days from receiving the notification, to submit a declaration of refusal to accept the changes to the Regulations, which shall be treated as the withdrawal of the Dealer’s consent for receiving Electronic Invoices as of the day preceding the date of entry into force of the changed Regulations, as specified in the notification.
3. In case of regarding a particular provision of the Regulations as invalid or ineffective, the invalidity or ineffectiveness of such provision shall not affect the validity or effectiveness of the remaining provisions of the Regulations. ABC Data shall make every effort to replace the invalid or ineffective provision with a new, valid and effective provision.
4. The Regulations shall be governed by the Polish law. In all matters not regulated herein, provisions of the Act shall be applicable.
5. All disputes between the Dealer and ABC Data shall be settled by the Polish common court having jurisdiction over ABC Data according to its registered office. If the Regulations are available in two or more language versions, in case of any divergence between them, the Polish version of the Regulations shall prevail.
6. Provided that the Terms and Conditions of sharing Electronic Invoices have been fulfilled, the Regulations shall constitute an integral part of each agreement for sales of Products and services related in terms of invoicing.
7. The Regulations are effective as of 1 April 2017 and shall replace in all their effects the E-invoice Regulations of 29 November 2011.