***§ …/Article***

***RULES FOR ISSUING AND RECEIVING INVOICES***

*1. The following provisions shall apply from the date on which the Seller is required to issue and make available to the Buyer structured electronic invoices using the National e-Invoice System (hereinafter: KSeF) pursuant to the provisions of the Act of March 11, 2004, on the Goods and Services Tax (hereinafter: VAT Act) and from that date such provisions shall prevail in the event of any discrepancies with other provisions of this Agreement*

*2. The Seller shall issue and make available to the Buyer an invoice using KSeF, unless there are cases referred to in the VAT Act that prevent such action or entitle the Seller to take other action – in which case the invoice shall be issued and made available to the Buyer in accordance with the rules set out in the VAT Act and the paragraphs indicated below.*

*3. Payment of the remuneration due to the Seller shall be made on the basis of an invoice issued in accordance with the rules specified in aforementioned paragraph 2 to the bank account number indicated on the invoice and within the date indicated in point 5.1 of the Purchase Order.*

*4. The date of issuance of a structured electronic invoice shall be the date on which the Seller sends the invoice to KSeF, and in the case of an invoice referred to in Article 106 nda paragraph 1 or paragraph 16 of the VAT Act or invoices issued during a failure or unavailability of KSeF – the date of issuance indicated by the Seller on that invoice.*

*5. The date of effective delivery of the invoice to the Buyer shall be the date of its receipt within the meaning of the VAT Act; in the case of a structured electronic invoice, this shall be the date on which an individual identification number in KSeF is assigned to it.*

*6. If the VAT Act allows the Buyer to be provided with an invoice in a manner other than through KSeF, such invoice may be delivered to the Buyer at one of the following addresses:*

*a) indicated in point 5.10 of the Purchase Order (in such a case, the date of effective delivery of the invoice shall be the date of delivery to the Buyer of a letter containing the above-mentioned invoice, marked with the appropriate codes in accordance with the VAT Act (provided always that if such a letter is not collected, the invoice shall be deemed to have been effectively delivered 14 days after the first notification of an attempt to deliver such a letter) or the date on which a KSeF identification number is assigned to such invoice, whichever occurs first).*

*b) e-mail: efaktura@orlen.pl (in such a case, the date of effective delivery of the invoice shall be the date on which the Seller sends to the Buyer an e-mail containing the above-mentioned invoice, e.g. in pdf format, marked with the appropriate codes in accordance with the VAT Act, or the date on which a KSeF identification number is assigned to such invoice, whichever occurs first).*

*7. An invoice shall be deemed to have been issued correctly if it is issued in accordance with the rules for issuing invoices specified in the VAT Act.*

*8. The rules referred to in paragraphs 5 and 6 above shall apply accordingly to structured electronic attachments.*