

Regulations for using the e-Invoice Application of ORLEN KolTrans S.A.

§ 1. Definitions

e-Invoice Application: a computer software made available to the Client by ORLEN KolTrans S.A. which allows for sending by PKN ORLEN S.A., via the <https://edoc-online.com/orlen> web portal, both the e-Documents and e-Invoices in a manner guaranteeing the authenticity of their origin and the integrity of their content, as well as their legibility;

e-Documents: electronic documents other than e-Invoices, in particular: confirmations of receipt of e-Invoices, credit and debit notes, and representations required by the Inspection Authorities;

e-Invoice: an invoice, including a corrective invoice and a duplicate invoice, in the form of an electronic document which meets the requirements specified in legal acts and regulations regarding the manner of sending and the principles of storing electronic invoices;

Client: an entity which cooperates commercially with ORLEN KolTrans S.A.;

Inspection Authorities: public entities entitled, under mandatory legal regulations, to demand that ORLEN KolTrans S.A. or the Client make available data and information required in legal regulations, as necessary to carry out the proceedings specified in the relevant legal regulations, in particular the proceedings specified in the Tax Ordinance Act of 28 August 1997 (Journal of Laws of 2005 No. 8, item 60, as amended).

§ 2. General provisions

1. These Regulations specify the principles of using the e-Invoice Application by the Clients of ORLEN KolTrans S.A.
2. The Client, to be eligible for receiving e-Invoices/e-Documents, shall meet all of the requirements specified in §§2(a)–(e), below:
 - a. has access to an Internet-connected computer enabling access to the web portal;
 - b. has read, accepts and observes these Regulations and the EDOC Regulations available on the web portal;
 - c. has submitted a Representation on acceptance of electronic invoices and documents;
 - d. has specified, in the Representation, an e-mail address to which notifications on issuing and availability of e-Invoices/e-Documents are to be sent;

- e. has installed the following software:
 - Adobe Acrobat Reader, a free programme for viewing the documents made available for download on the web portal;
 - A free application for verifying the authenticity of a signed e-Invoice (available for download from the web portal).
3. Access to the e-Invoice Application is available once the Client has logged in to the web portal using the assigned login and password which were sent to the e-mail address specified by the Client in the Representation on acceptance of electronic invoices and documents.
4. The Client shall submit the Representation on acceptance of electronic invoices and documents in writing. The signed Representation shall be sent to: ORLEN KolTrans S.A. ul. Chemików 7, 09-411 Płock, Biuro Kontrolingowo-Księgowe.

§ 3. Principles of issuing electronic invoices and documents

1. E-Invoices/e-Documents shall be issued by ORLEN KolTrans S.A. with a secure signature and made available (also for download) to the Client via the web portal.
2. The notification of an e-Invoice/e-Document having been issued and made available shall be sent to the e-mail address provided by the Client in the Representation on acceptance of electronic invoices and documents. Issued e-Invoices/e-Documents shall be made available to the Client for download on the web portal.
3. Terms of payment are specified in the commercial agreements concluded between ORLEN KolTrans S.A. and the Client. If the term of payment of an amount due under a transaction confirmed with an e-Invoice depends on the date of issue of the invoice, the date of issue shall be the date specified in the top right corner of the PDF file (Płock, xxxxx), which is the date of issue of the e-Invoice within the meaning of these Regulations.
4. Delivery of an e-Invoice/e-Document to Client shall occur at the moment when the message containing the notification their issue and the possibility of their downloading from the portal has been sent to the Client.
5. The fact of submitting by the Client of the Representation on acceptance of electronic invoices and documents shall not deprive ORLEN KolTrans S.A. of the right to issue and send invoices and other documents in paper versions, in particular when issuing and uploading an e-Invoice/e-Document to the web portal is impossible due to technical reasons.
6. ORLEN KolTrans S.A. shall commence issuing e-Invoices/e-Documents not earlier than on the day following the day when the Client has submitted the Representation on acceptance of electronic invoices and documents.

§ 4. Change of the e-mail address and resignation

1. The e-mail address to which notifications on issuing and making available e-Invoices/e-Documents are sent may be changed in the manner specified in § 2.4 of these Regulations.
2. In the event of failure to notify ORLEN KolTrans S.A. of the change of the e-mail address, an e-Invoice/e-Document shall be considered effectively delivered if sent to the current e-mail address provided by the Client in the Representation on acceptance of electronic invoices and documents.
3. The Client may resign from receiving e-Invoices/e-Documents by making a representation on the withdrawal of his acceptance for electronic invoices and documents, in the manner specified in § 2.4 of these Regulations.
4. ORLEN KolTrans S.A. shall cease issuing e-Invoices/e-Documents on the day following the day when the Client has submitted the representation on withdrawal of acceptance for electronic invoices and documents at the earliest. The parties may agree on another date of cessation of issuing e-Invoices and e-Documents, which shall not be later than 30 days from the receipt by ORLEN KolTrans S.A. of the representation.
5. Resumption of issuing e-Invoices/e-Documents shall require the Client making a new Representation on acceptance of electronic invoices and documents.

§ 5. Sharing e-Invoices/e-Documents

1. In order to ensure security of exchanging e-Invoices/e-Documents and to enable potential inspections from Inspection Authorities, both ORLEN KolTrans S.A. and Client, each on his own, shall keep e-Invoices/e-Documents for the time required in legal regulations.
2. ORLEN KolTrans S.A. shall make available e-Invoices/e-Documents to the Client on the web portal for 5 years from the end of the year in which a given e-Invoice/e-Document was issued.
3. ORLEN KolTrans S.A. shares e-Invoices/e-Documents on the web portal in a manner enabling the Client, in particular, to:
 - View the content of the document in a readable form (graphic presentation in a PDF file),
 - Quickly search for and sort documents as per the defined criteria, e.g. date of issuing (from–to range), document number, etc.,
 - Generate document printouts,
 - Register each printout,
 - Download documents (save a PDF file on a local data carrier),
 - Register each download of the file,
 - Enable on-line access to the web portal for Inspection Authorities.
4. ORLEN KolTrans S.A. shall not be liable to the Client for the loss of or damage to the data stored on the web portal.

§ 6. Final provisions

1. The specimen of the Representation on acceptance of electronic invoices and documents and these Regulations are available at www.orlenkoltrans.pl.
2. The Client shall use the web portal in accordance with its intended purpose. In particular, the Client shall properly protect the login and the password.
3. ORLEN KolTrans S.A. shall not be liable for damage occurring as a result of the Client failing to observe these Regulations, in particular for damage occurring as a result of sharing access data to the web portal with unauthorised persons.
4. ORLEN KolTrans S.A. reserves the right to amend these Regulations. Any and all amendments shall be published at www.orlenkoltrans.pl.
5. The Regulations and any amendments shall come into force on the day of publication at www.orlenkoltrans.pl.
6. Any disputes with respect to these Regulations shall be settled by the court with jurisdiction over the registered office of ORLEN KolTrans S.A.