

**Rules and Regulations of using the electronic invoices at  
Ricoh Capital Polska sp. z o.o.**

**§ 1. General Provisions**

1. These Rules and Regulations define rules for the use of electronic invoices and electronic dunning letters at Ricoh Capital Poland sp. z o.o. (hereinafter "Ricoh").
2. The term "Customer" means an entity cooperating with Ricoh, provided that a statement of accepting invoices in electronic form. The Customer receives access to the Ricoh iDocs service system.
3. The term Ricoh iDocs service system shall be referred to an electronic archive containing electronic invoices and electronic dunning letters documents made available.
4. In matters not regulated herein, the provisions of the Act of March 11, 2004 on value added tax, hereinafter referred to as the "Act" shall apply.
5. Each Customer that uses the possibilities of receiving electronic invoices and electronic dunning letters is obliged to get acquainted with these Rules and Regulation before completing the form "Declaration of acceptance of electronic invoices" and comply with its provisions.
6. These Rules and Regulations are provided to the Client through the Ricoh internet website (www.ricoh.pl) in a form which enables the download, recording, and printing of these Rules and Regulations.

**§ 2. Conditions of issuing invoices in electronic form**

1. An electronic invoice is issued and made available to the Customer by Ricoh in electronic form, in accordance with the provisions of the Regulation.
2. An invoice is issued and made available electronic form, in accordance with the provisions of the Regulation (electronic invoice), is equivalent with sending an invoice issued on paper and constitutes an accounting document.
3. The condition for the possibility to receive invoices in electronic form is:
  - a) to submit the "Statement on accepting invoices and dunning letters in electronic form" (the form is made available on Ricoh's website),
  - b) indication on the above mentioned form the e-mail address to which the invoices and dunning letters in electronic pdf form shall be sent.
  - c) providing the access to the iDocs system to the Customer. E-mail notifications on the issuing of electronic invoices in the iDocs system will be sent to the Customer.
4. The declaration on the acceptance of electronic invoices and electronic dunning letters may be submitted in writing or in electronic form signed by a certified electronic signature verified by a qualified certification body.
5. Ricoh shall provide the Customer with detailed information on how to access the iDocs (server address, username and password). The Customer is obliged to effectively protect the data provided on the iDocs system, and not to disclose them to third parties.
6. The notification on issuing and attachment of electronic invoice or the invoice in PDF form is sent to the e-mail address provided by the Customer (server address, username and password). The access to issue the invoice for download shall occur in the iDocs system. The access to the electronic invoice is possible after logging on to the system with the use of the login previously received, referred to in section 5
7. The delivery of the electronic invoice shall occur at the moment when the message containing the notification on issuing the electronic invoice, and the possibility for its downloading from the iDocs system or which contains the invoice in pdf format, was sent to the Customer onto his e-mail address.
8. The declaration of the Customer to accept invoices and dunning letters in electronic form does not limit Ricoh to issue and send invoices, copies of invoices, and corrective invoices in paper in the form provided by law.
9. Ricoh shall begin to issue invoices in electronic form no earlier than on the day following the receipt of the signed acceptance form and exposes them not later than on the date of receipt of the declaration of withdrawal of acceptance of the invoices and dunning letters in electronic form.
10. In the event of the termination of a cooperation agreement, the Customer shall lose access to the iDocs system. In such case, if the Customer does not have to invoices printed out, the Customer is obliged to download all electronic invoices from the iDocs printing system for the purpose for their use for example in the event of tax inspection.

**§ 3. Change of e-mail and withdraw**

1. The change of e-mail address to which the electronic invoice and the electronic dunning letter shall be sent in PDF form shall be conducted in written form by using the contact form. „The change of the e-mail address to send the electronic invoice and the electronic dunning letter” provided on the Ricoh internet website.
2. In the event of not informing Ricoh on the change of the e-mail address, the electronic invoice and the electronic dunning letter shall not be delivered effectively, upon sending by the Customer of the e-mail address.
3. The waiver from the possibility to issue and receive electronic invoices and electronic dunning letters may be conducted in written form through using the form. „Declaration on withdrawing the acceptance of issuing invoices and dunning letters in electronic form” provided for on the Ricoh internet website.
4. A reactivation of the possibility to receive the electronic invoices and electronic dunning letters, shall require the re-submission of a declaration referred to in §2 sec.3 pt. a of these Rules and Regulations.

**§ 4. Final Provisions**

1. Ricoh reserves the right to change these Rules and Regulations. All changes shall be Published on the Ricoh internet website (www.ricoh.pl ).
2. All personal data used in the process of handling electronic invoices are disclosed data for which Ricoh and the Customer are their controllers and are responsible for their security.
3. The customer and Ricoh undertake to fulfill obligation to provide information to their employees pursuant to article 13 and 14 GDPR when using an electronic invoice at Ricoh Polska. The parties added template of the obligation to provide information in these regulations/policy.
4. These Rules and Regulations along with any amendments shall be effective on the date of publishing on the Ricoh internet website.

**Statement on accepting invoices and dunning letters in electronic form**

1. In accordance with the art. 106n § 1 of the Act of March 11, 2004 on value added tax, I accept the issuing and sending of VAT invoices and dunning letters which shall be issued, and sent (provided) in electronic form with all the legal consequences of delivery.
2. Please send the VAT invoices and dunning letters or information on their the issuance by Ricoh Capital Polska sp. z o.o. to the e-mail address listed below:

**E-mail address for sending electronic invoices:.....**

**E-mail address for sending electronic dunning letters:.....**

I declare, that I have been acquainted with the **Rules and Regulations of electronic invoice use at Ricoh Capital Polska sp. z o.o.**, and that I acknowledge them for the purpose of use.

**Customer Identification data:**

Name: .....  
Address: .....  
Tax Identification Number: .....  
Date: .....

Company stamp

Signature and seal of person  
authorized to represent the company

**Additional information to the person responsible for accounting/payment:**

**Name and surname:**.....

**Stationary /Mobile telephone:**.....

**E-mail address:**.....