

Regulations of using Invoicing machine (Szybka faktura) at IKEA stores

§ 1

Definitions

1. These regulations ('**Regulations**') specify the terms and conditions of using Invoicing machine (Szybka faktura) in the stores of IKEA Retail Sp. z o.o., with its registered office in Janki, ul. Plac Szwedzki 3, 05-090 Raszyn, NIP 527-010-33-85, REGON 010577890, entered in the National Court Register maintained by the District Court for the capital city of Warsaw, 14th Division of the National Court Register under number 0000091681, with the share capital of PLN 20,000,000.00 ('**IKEA**'). These Regulations shall be in force in all the IKEA stores in which invoicing machines are installed.
2. Definitions for the purpose of these Regulations:
 - a) Customer – a Customer being a natural person and a Customer being an entrepreneur;
 - b) Customer being a natural person – a natural person who does not conduct business activity, who uses Invoicing machine (Szybka faktura) with the purpose of issuing an invoice based on a cash register receipt;
 - c) Customer being an entrepreneur – a natural person who conducts business activity or a legal person or organisational entity not having legal personality, being a VAT tax payer, represented by an authorised person;
 - d) Invoicing machine (Szybka faktura) – a device together with software owned by IKEA, thanks to which Customer can initiate the process of issuing an invoice based on a cash register receipt proving the purchase in one of IKEA stores;
 - e) Electronic invoice – an invoice in electronic format (PDF file) generated by Invoicing machine (Szybka faktura) or at Customer Service Department, issued and sent to the Customer in electronic form to the email address specified by the Customer;
 - f) Cash register receipt - a receipt generated by a cash register of IKEA store relating to the purchase of goods made by Customer in one of IKEA stores;
 - g) Non-fiscal receipt – a document given to Customer by Invoicing machine (Szybka faktura) with reference to the goods not included in the invoice, in the case of issuing an invoice by Invoicing machine (Szybka faktura) only for some of the goods included in the cash register receipt;
 - h) CSD – Customer Service Department;
 - i) The Act on VAT – the Act of 11 March 2004 on goods and services tax.

§ 2

General issues

1. Invoicing machine (Szybka faktura) is owned and managed by IKEA.

2. Invoicing machine (Szybka faktura) is a device thanks to which Customer himself may initiate the process of issuing an invoice by IKEA. The invoice generated by Invoicing machine (Szybka faktura) is an invoice issued by IKEA – it is IKEA that controls and manages the system which is responsible for issuing the invoice. Under no circumstances shall it be deemed that the party issuing the invoice generated by Invoicing machine (Szybka faktura) shall be Customer and that they do so on behalf or for the benefit of IKEA.
3. Invoicing machine (Szybka faktura) generates the invoice on the basis of the data and information included in the Cash register receipt. After Cash register receipt has been entered into Invoicing machine (Szybka faktura), Customer in order to receive the invoice, should follow the instructions displayed on Invoicing machine (Szybka faktura).
4. Customer may issue an invoice with the use of Invoicing machine within 120 days following the date of the purchase. After this time, in order to receive the invoice based on Cash register receipt Customer shall contact CSD.
5. With the use of the Invoicing machine, Customer may issue an invoice only for the value of purchase which does not exceed PLN 10,000 gross. In the case of a value exceeding PLN 10,000 gross, Customer shall contact the Customer Service Department. Customer shall also contact the Customer Service Department in the case when the total of all the receipts confirming cash transaction amounts to EUR 15,000 or more. The above provisions do not apply to payments made entirely by a payment other than cash (including transfer, debit or credit card, purchases financed by a bank loan, in which the resources are transferred directly to IKEA). The provisions of the Regulations on cash payments in IKEA stores shall apply.
6. In case of any problems related to the way Invoicing machine (Szybka faktura) operates, Customer shall contact CSD forthwith.

§ 3

Invoicing machine (Szybka faktura) operation

1. Customer chooses a language in which it will be used.
2. **Registration and logging in**
 - a) In the case of Customers who use Invoicing machine (Szybka faktura) registration is necessary. Registration consists in giving data identifying the Customer, which is necessary for issuing the invoice by Invoicing machine (Szybka faktura).
 - b) On registration, Customer may make a statement concerning the use of electronic invoices.
 - c) In the case of Customers who have already used Invoicing machine (Szybka faktura) and are registered, it is only necessary to log in to Invoicing machine (Szybka faktura) system – logging in function is available only to Customers who are entrepreneurs. In order to log in to the system, Customer who is an entrepreneur uses NIP number. Customer who is a natural person registers every time they use Invoicing machine (Szybka faktura).

3. Issuing an invoice

- a) Using Invoicing machine (Szybka faktura) Customer may issue an Invoice based on Cash register receipt or on Non-fiscal receipt.
- b) Invoice shall be issued only on the basis of one of the Receipts mentioned above.
- c) Customer may issue an invoice for some of the goods included in Cash register receipt or Non-fiscal receipt. In order to do so, on Invoicing machine display they should indicate the goods which shall be included in the invoice. After selecting the goods and issuing the invoice, Invoicing machine (Szybka faktura) will give Customer a Non-fiscal receipt, which should be kept – it constitutes a basis for issuing another invoice based on Cash register receipt.
- d) After selecting the goods which are supposed to be listed on the invoice, Invoicing machine (Szybka faktura) will issue the invoice. In the event when Customer has made a statement and decided to use Electronic invoices, the invoice will be sent to the email address given during registration. In the event of not making a statement concerning the choice of invoice type or making a statement cancelling electronic invoicing, the invoice will be printed out.

4. Duplicate invoice

- a) In the event when it is necessary to issue a duplicate invoice, Customer shall contact CSD. It is not possible to issue a duplicate invoice using Invoicing machine (Szybka faktura).

5. Corrective invoices

- a) In the event when it is necessary to correct an invoice received from Invoicing machine, Customer shall contact CSD. It is not possible to issue a corrective invoice using Invoicing machine (Szybka faktura).

6. Customer's data editing

In the case of registered Customer who is an entrepreneur, data editing is possible according to the following rules:

- a) in the event of changes of Customer's data, Customer is obliged to notify IKEA about these changes before issuing the invoice. It may be done through Invoicing machine (Szybka faktura) (using data editing option) or at CSD. After selecting data editing option in the menu, Customer is able to modify the existing data subject to item b) below;
- b) in order to make a statement cancelling electronic invoicing, Customer shall contact CSD.

§ 4

Electronic invoices

1. Invoice generated using Invoicing machine (Szybka faktura) may be issued and given in paper form or in electronic form; it is Customer who decides about the form in which invoices are issued by IKEA.
2. In the event when electronic invoicing is chosen, during registration process Customer makes a relevant statement. The statement is made by

ticking a relevant square on the display of Invoicing machine (Szybka faktura) referring to sending invoices by email.

3. In the event of consent to issuing and receiving Electronic invoices, Invoicing machine (Szybka faktura) shall generate an invoice in PDF file format; Electronic invoice shall be sent to the email address indicated by Customer. Customer shall not receive a printout of the invoice unless they select the option of sending electronic invoice and printing out the invoice.
4. At any time a registered Customer who is an entrepreneur may cancel electronic invoicing. In this event, Customer is obliged to make a statement cancelling electronic invoicing. Such a statement may be submitted at CSD. Cancelling electronic invoicing shall be effective from the moment of submitting the statement cancelling electronic invoicing. Reactivating the option of electronic invoicing by such a Customer requires submitting another statement concerning the choice of electronic invoicing. Such activation may occur through Invoicing machine (Szybka faktura) or at CSD.

§ 5

Personal data processing

Personal data given by Customer shall be processed only for the purpose of issuing invoices, corrective invoices or duplicate invoices in accordance with the Act of 29 August 1997 on personal data protection. Personal data is given voluntarily, however if Customer fails to give the data, they will not be able to issue an invoice using Invoicing machine (Szybka faktura). Customer acknowledges the fact that they are entitled to view their personal data, correct it and to object to its processing.

§ 6

Change of Customer data

1. In the event of changes in terms of Customer's data, a registered Customer who is an entrepreneur is obliged before issuing an invoice using Invoicing machine (Szybka faktura) to make relevant changes of their data through Invoicing machine (Szybka faktura) (using data editing option) or at CSD.
2. IKEA shall not hold any liability for accuracy of the data given by Customer or for mistakes in invoices resulting from inaccurate data given by Customer while using Invoicing machine (Szybka faktura) – full liability in such an event shall be held by Customer. Customer who is an entrepreneur, in the event of mistakes spotted in the invoice, is entitled to issue a correcting note, according to the rules resulting from the Act on VAT.
3. In the event of using Electronic invoices with a given Customer, when there has been a change of Customer's email address and the Customer failed to notify IKEA about this fact before issuing an Electronic invoice, Electronic invoices shall be deemed duly delivered after their issuing and sending to the email address given earlier by the Customer.

§ 7

Other provisions

1. Complaints may be made in person at CSD, as well as by post, courier, phone or email – in accordance with location of IKEA store where Invoicing machine (Szybka faktura) was used. Contact details of IKEA stores are available at IKEA stores or IKEA.pl.
2. Regulations are available at IKEA stores in Invoicing machine (Szybka faktura), at CSD and online at IKEA.pl. Any changes of these Regulations shall be effective the moment they are released.