

I. General Provisions

1. These Regulations define the rules for receiving and submitting invoices in the forms provided for in the Act of 11 March 2004 on Value Added Tax – the VAT Act (Journal of Laws 2025, item 775, as amended) by CMC Poland sp. z o.o., hereinafter referred to as “CMC”, from/to CMC’s contractors who, pursuant to the provisions of the aforementioned Act, are required to use the National e-Invoicing System (KSeF) and/or, through the conclusion of orders or contracts, including the acceptance of the General Terms and Conditions of Purchase/Sale applicable at CMC Poland sp. z o.o., or by submitting a declaration of acceptance of these Regulations, are obliged to comply with its provisions.
2. Definitions:
 - a) **Electronic Invoice** - an invoice in electronic form, issued and received in any electronic format; it contains the data specified in particular in Articles 106e et seq. of the VAT Act;
 - b) **Structured Invoice** - an invoice issued using the National e-Invoicing System (KSeF), together with the identification number assigned to that invoice within the system; it contains the data specified in particular in Articles 106e et seq. of the VAT Act and has a structure established in accordance with the template defined by the minister competent for public finance, made available on the electronic platform of public administration services;
 - c) **Declaration of Acceptance of Electronic Invoices** – declarations submitted to CMC confirming, among other things:
 - the contractor’s consent to the use and receipt of Electronic Invoices (including in situations provided for by law where the issuance of a Structured Invoice within KSeF is not possible);
 - the indication of the contractor’s email address for receiving Electronic Invoices, including attachments thereto;
 - the indication of the contractor’s email address for receiving attachments to Structured Invoices submitted via KSeF;
 - acknowledgment of having read the provisions hereof and their acceptance.

The template of the Declaration of Acceptance of Electronic Invoices constitutes Appendix No. 1 to these Regulations.
3. Each contractor commencing cooperation with CMC, for the purpose of the proper documentation of mutual payments, is required to familiarize themselves with these Regulations and to provide CMC with a Declaration of Acceptance of Electronic Invoices. **Submission of the declaration containing the contractor’s basic data (buyer/recipient of the invoice), required by CMC during the contractor’s registration process or during the conclusion of a contract/order, replaces the requirement to submit the Declaration of Acceptance of Electronic Invoices in the form attached hereto.**
4. As a condition for the recipient of the invoice to benefit from the possibility of receiving Electronic Invoices from CMC, subject to point 3 above, the recipient must:
 - a) deliver to CMC’s registered office, in writing, a duly completed Declaration of Acceptance of Electronic Invoices signed by a person authorized by the contractor to submit such declarations, or
 - b) deliver to CMC a duly completed Declaration of Acceptance of Electronic Invoices, signed by a person authorized by the contractor to submit such statements, to the CMC email address: CMCZ_Dzial_Fakturowania@cmc.com in electronic form with qualified electronic signatures (possibly in the form of a PDF scan);
 - c) submit an update of data (a new Declaration) in the event of any change to the contractor’s data, email addresses.

II. Issuance / Receipt of Structured Invoices by CMC Poland sp. z o.o. using the KSeF system.

1. CMC issues Structured Invoices using the National e-Invoicing System (KSeF), and the contractor/recipient confirms acceptance of receiving such invoices via KSeF.
2. CMC receives Structured Invoices using the National e-Invoicing System and accepts the receipt thereof from CMC's contractors via KSeF.
3. CMC has not submitted a notification of their intention to issue and submit to KSeF invoices with attachments; therefore, any commercial correspondence required to confirm the details of the settlement of a given delivery/performance of services shall be directed to the email address of persons communicating with the CMC employee responsible for a given transaction. Any attachment to a Structured Invoice shall be sent by CMC to the Contractor's e-mail address specified in the documents indicated in Section III(1) below.
4. In the event a contractor is legally required to issue Structured Invoices using KSeF on a date other than 1 February 2026, CMC agrees to receive Electronic Invoices in accordance with the provisions of Section III below.
5. A Structured Invoice is deemed received via the National e-Invoicing System on the date of assigning of the number identifying that invoice in the system.
6. On the date on which the contractor sends a Structured Invoice to CMC via KSeF, for which an additional document may be optionally required to confirm the details of the settlement of a given delivery/performance of services, the contractor undertakes to simultaneously send to CMC at the email address ksef_zalaczniki@cmc.com the following:
 - a) a visual representation (image) of each Structured Invoice issued, together with all required, complete, and duly confirmed attachments, in particular delivery proofs bearing the stamp and signature of the recipient of Goods, provided in PDF files (of good quality, enabling clear reading of their content);
 - b) an email message regarding the matter, ensuring that each time it includes the invoice identification number assigned in KSeF as well as the relevant order/purchase order number **in its subject line**.
7. In the event of errors in a Structured Invoice, a corrective invoice must be issued in compliance with all requirements for issuing / submitting invoices within the KSeF system. There is no need to issue duplicates, as the KSeF system archives all documents for a period of 10 years.
8. The absence of a properly described email message, the absence of the invoice image, or the absence of the attachments confirming the performance of the delivery/service as referred to in point 6 above, as well as any delay in submitting them, may result in the suspension of the payment deadline until all necessary documents confirming the performance of the delivery/service are completely provided to CMC.

III. Issuance/Receipt of Electronic Invoices by CMC Poland sp. z o.o.

1. In cases provided for in the VAT Act for entities not covered by the KSeF system, CMC issues an Electronic Invoice and delivers it to the address indicated by the contractor for the delivery of such invoices in the **Declaration of Acceptance of Electronic Invoices / Declaration of Contractor's Basic Data, or in the contract/order**, which the contractor/recipient of the invoice hereby accepts.
2. The moment of delivery of an Electronic Invoice to the contractor/recipient of the invoice is deemed to be the moment when the message is sent by CMC to the address indicated by the recipient of the invoice in the aforementioned Declarations/contract.
3. The format of Electronic Invoices is PDF (Portable Document Format).
4. CMC sends the invoices to the contractor from the following CMC email addresses:
SAPBATBILLZV@cmc.com or
Agnieszka.Kapral@cmc.com or
Joanna.Piechowiak@cmc.com,
which ensures the authenticity of origin and the integrity of their content;
5. For the avoidance of doubt, it is assumed that the address indicated by the contractor for the delivery of Electronic Invoices shall also constitute the address for the delivery of any attachments to invoices issued in KSeF, as well as invoices delivered in offline mode or in situations of other unavailability of the KSeF system, unless the Contractor designates in the content of documents referred to in point 1 above a separate email address for the delivery of the attachments issued to Structured Invoices.

6. CMC receives Electronic Invoices delivered to the email address cmcz.ap@cmc.com together with attachments of good quality, enabling the content to be clearly read in the following cases:
 - a) when invoices are delivered by contractors not covered by the KSeF system, in particular those who do not have a place of business in Poland;
 - b) in cases specified in the VAT Act which prevent a Structured Invoice from being made available through KSeF (regardless of the statutory obligation to subsequently upload such an invoice to KSeF).
7. An Electronic Invoice is deemed received by CMC on the date it is obtained by CMC from the email address indicated in point 6 above, subject to points 8–9 below.
8. The date of receipt of an Electronic Invoice sent outside the KSeF system due to a system failure (and subsequently uploaded to KSeF) shall be the date on which it is actually delivered to CMC at the address indicated in point 6 above, or the date on which the identification number is assigned in KSeF—whichever occurs earlier.
9. The date of receipt of an Electronic Invoice sent outside the KSeF system due to a complete system outage shall be the date on which it is actually delivered to CMC at the address indicated in point 6 above

IV. Changes, Data Updates, System Unavailability and Failure Modes

1. In the event of a change to the contractor's data indicated in the Declaration of Acceptance of Electronic Invoices / Declaration of Contractor's Basic Data, or in the address indicated in the contract/order to which Electronic Invoices are to be sent, the recipient of the invoice shall be obliged to resubmit the Declaration with the updated data in the form specified in Section I, point 4(a) or (b) above.
2. In the event that CMC is not notified of any change to the data, including the invoice recipient's e-mail address indicated in the most recently delivered Declaration or contract, the Invoices shall be deemed effectively delivered to the last e-mail address provided by the contractor until the moment the contractor notifies CMC of the withdrawal of their declaration (regardless of the type of transaction or any interruptions in cooperation with CMC).
3. The contractor is entitled to resign from the option of receiving Invoices in electronic form. The withdrawal of acceptance shall be made on the basis of a "Withdrawal of Acceptance for the Use of Electronic Invoices," the template of which constitutes Appendix No. 2 to these Regulations.
4. CMC shall register the contractor's notice of withdrawal of acceptance, as referred to in point 3 above, within 14 days after the delivery of the declaration in the form specified in Section I, point 4(a) or (b) above.
5. In the event the technical or formal obstacles prevent CMC from submitting Electronic Invoices electronically, the recipient of the invoice shall be obliged to accept Invoices in paper form.
6. Detailed conditions for issuing/receiving invoices in the event of: offline24 mode, offline mode due to KSeF unavailability, system failure mode, or complete system failure mode, as referred to in the VAT Act, are governed by the provisions of the VAT Act.

V. Final provisions

1. In view of the fact that, when receiving the aforementioned Declarations from the contractor, CMC, in connection with the launch of the Electronic Invoicing service, may receive and process personal data, CMC, pursuant to Articles 13(1) and (2) and 14 of the GDPR, hereby informs that they process the contractor's personal data under the principles described in detail in the information clauses available on the controller's website, i.e.: <https://www.cmc.com/pl/global/contact/personal-data-protection>. The invoice recipient, by authorizing any person to act on their behalf and/or for their benefit, undertakes to inform such persons that, for the purposes of providing the services, their personal data has been disclosed to another Controller, i.e. CMC POLAND SP. Z O.O. with a registered seat in Zawiercie at ul. Piłsudskiego 82, 42-400 Zawiercie (contact details of the Data Protection Officer: iod@cmc.com), and that, in connection with the performance of the services, the principles governing the processing of their personal data by this Controller are available on the aforementioned website.
2. In matters not regulated herein, the generally applicable provisions of Polish law shall apply.
3. These Regulations shall enter into force on 1 February 2026 and shall replace the Rules of Sending Invoices by CMC Poland sp. z o.o. in an Electronic Form dated 1 October 2018, previously in force at CMC. Declarations of acceptance of electronic invoices submitted by contractors under the previous regulations shall remain valid provided that the information concerning the contractor contained therein remains current.

VI. Appendices

1. Declaration of Acceptance of Electronic Invoices.
2. Withdrawal of Acceptance for the Use of Electronic Invoices.

Appendix No. 1 to Regulations for Submitting Invoices



To: CMC Poland Sp. z o.o.

42-400 Zawiercie

ul. Piłsudskiego 82

DECLARATION OF ACCEPTANCE OF ELECTRONIC INVOICES

| | | |
|-----|---|--|
| 1. | Contractor's Name | |
| 2. | Registered Office Address | |
| 3. | KRS/ CEIDG Number | |
| 4. | NIP (Tax Identification Number) | |
| 5. | Contractor's Email Address(es) for Receiving Electronic Invoices | |
| 6. | Contractor's Email Address(es) for Receiving Attachments to Invoices Issued in the KSeF (to be completed only if different from the address provided in item 5 above) | |
| 7. | <p>The Contractor declares that:</p> <p>a) the aforementioned data is valid and up-to-date;</p> <p>b) I agree to notify CMC Poland Sp. z o.o. of any changes to the information provided herein without undue delay.</p> <p>c) I accept the provisions of „Regulations for Submitting Invoices in Electronic Form” of CMC Poland Sp. z o.o., available on the website: www.cmc.com;</p> <p>d) I agree to receive from CMC Poland invoices and/or attachments sent electronically to addresses indicated in item 5 and/or item 6 above from the following email addresses: SAPBATBILLZV@cmc.com or Agnieszka.Kapral@cmc.com or Joanna.Piechowiak@cmc.com, which ensure the authenticity of origin and the integrity of their content.</p> | |
| 8. | First and Last Name of Signee(s) (legible) Authorized to Represent the Contractor in Accordance with a Relevant Register | |
| 9. | Location and Date | |
| 10. | Signature | |

to Regulations for Submitting Invoices



To: CMC Poland Sp. z o.o.

42-400 Zawiercie

ul. Piłsudskiego 82

WITHDRAWAL OF ACCEPTANCE FOR THE USE OF ELECTRONIC INVOICES

| | | |
|----|---|--|
| 1. | Contractor's Name | |
| 2. | Registered Office Address | |
| 3. | KRS/ CEiDG Number | |
| 4. | NIP (Tax Identification Number) | |
| 5. | <p>The Contractor hereby states that it withdraws the acceptance previously granted to CMC Poland sp. z o.o. for the use and submission of Electronic Invoices.</p> <p>In the event that CMC Poland Sp. z o.o. issues invoices to me in the future, and unless I submit a different statement in this regard, I request that such invoices be delivered in written form to the address indicated in item 1 above.</p> | |
| 6. | First and Last Name of Signee(s) (legible) Authorized to Represent the Contractor in Accordance with a Relevant Register | |
| 7. | Location and Date | |
| 8. | Signature | |