

## Specification of communication file

Table shows format of XML document describe Invoice. Version 7.66.

| Filed name   | Invoice         | Correction Invoice | Format          | Description   |
|--|-----------------|--------------------|-----------------|---|
| <Document-Invoice>   | M               | M                  |                 |   |
| <Invoice-Header>   | M               | M                  |                 |   |
| <InvoiceNumber>InvoiceNumber_1</InvoiceNumber>                           | M               | M                  | X(35)           | Invoice number  |
| <InvoiceDate>1999-09-09</InvoiceDate>                                    | M               | M                  | CCYY-MM-DD      | Invoice date  |
| <SalesDate>1999-09-09</SalesDate>  | M               | M                  | CCYY-MM-DD      | Date of supply of goods or services   |
| <InvoiceDuplicateDate>1999-09-09</InvoiceDuplicateDate>                  | C <sup>14</sup> | C <sup>14</sup>    | CCYY-MM-DD      | Invoice duplicate date  |
| <InvoiceCurrency>PLN</InvoiceCurrency>                                   | M               | M                  | [A-Z] (3)       | Invoice currency  |
| <InvoicePaymentDueDate>1999-09-09</InvoicePaymentDueDate>                | M               | M                  | CCYY-MM-DD      | Invoice payment due date  |
| <InvoicePaymentTerms>15</InvoicePaymentTerms>                            | O               | O                  | N0              | Invoice payment terms (days)  |
| <InvoicePaymentMeans>42</InvoicePaymentMeans>                            | O               | O                  | X(3)            | Payment means:<br>„10” – In cash<br>„20” – Cheque<br>„42” – Payment to bank account<br>„97” – Clearing between partners |
| <PaymentInformation>mechanizm podzielonej płatności</PaymentInformation> | O               | O                  | X(350)          | Split payment annotation  |
| <DeferredPayment>DeferredPayment</DeferredPayment>                       | O               | O                  | X(35)           | Description of deferred Payment   |
| <InvoicePostDate>1999-09-09</InvoicePostDate>                            | O <sup>1</sup>  | O <sup>1</sup>     | CCYY-MM-DD      | Invoice post date into system   |
| <DocumentFunctionCode>O</DocumentFunctionCode>                           | M               | M                  | "O" "D" "C" "R" | Document function code:<br>„O” – original<br>„D” – original duplicate<br>„C” – correction<br>„R” – correction duplicate |
| <MessageType>INV</MessageType>   | O               | O                  | "INV"   "SB"    | Typ dokumentu:<br>„INV” – invoice<br>„SB” – self billing  |
| <CorrectionReason>RABAT 10%</CorrectionReason>                           |                 | O <sup>15</sup>    | X(350)          | Correction reason   |
| <Remarks>RemarksText</Remarks>   | O               | O                  | X(1050)         | Remarks   |
| <Order>  | C <sup>10</sup> | C <sup>10</sup>    |                 |   |
| <BuyerOrderNumber>BuyerOrderNumber</BuyerOrderNumber>                    | M               | M                  | X(35)           | Buyer order number  |
| <SupplierOrderNumber>SupplierOrderNumber</SupplierOrderNumber>           | O               | O                  | X(35)           | Supplier order number   |
| <BuyerOrderDate>1999-09-09</BuyerOrderDate>                              | M               | M                  | CCYY-MM-DD      | Buyer order date  |
| </Order>   |                 |                    |                 |   |
| <Reference>  |                 | C <sup>9</sup>     |                 |   |
| <InvoiceReferenceNumber>InvoiceReference</InvoiceReferenceNumber>        |                 | M                  | X(35)           | Invoice reference number  |
| <InvoiceReferenceDate>1999-09-09</InvoiceReferenceDate>                  |                 | M                  | CCYY-MM-DD      | Invoice reference date  |
| </Reference>   |                 |                    |                 |   |
| <Delivery>   | C <sup>11</sup> | C <sup>11</sup>    |                 |   |
| <DeliveryLocationNumber>DeliveryLocation</DeliveryLocationNumber>        | M               | M                  | [0-9](13)       | Delivery location number - ILN (shop)   |
| <DeliveryDate>1999-09-09</DeliveryDate>                                  | M               | M                  | CCYY-MM-DD      | Delivery date   |
| <DespatchNumber>DespatchNumber_1</DespatchNumber>                        | M               | M                  | X(35)           | Despatch number   |
| <DespatchDate>1999-09-09</DespatchDate>                                  | O               | O                  | CCYY-MM-DD      | Despatch date   |
| <DespatchAdviceNumber>123456</DespatchAdviceNumber>                      | O               | O                  | X(35)           | Despatch advice number  |
| <Name>ABC</Name>   | O               | O                  | X(175)          | Delivery point name   |
| <StreetAndNumber>Przemysłowa 5</StreetAndNumber>                         | O               | O                  | X(140)          | Street and number   |

| Filed name  | Invoice        | Correction Invoice | Format     | Description  |
|---|----------------|--------------------|------------|--|
| <CityName>Kraków</CityName>                                   | 0              | 0                  | X(35)      | City name  |
| <PostalCode>30-009</PostalCode>                               | 0              | 0                  | X(9)       | Postal code  |
| <Country>PL</Country>   | 0              | 0                  | X(3)       | Country (encode ISO 3166)  |
| <DeliveryTerms><br><DeliveryTermsCode>04E</DeliveryTermsCode> | 0              | 0                  | X(3)       | Terms of delivery or transport code (INCOTERMS):<br>„04E” – cash on delivery<br>„EXW” – ex works<br>„FOR” – Free on Rail – Named departure point<br>„CPT” – carriage paid to destination |
| <PaymentMethod>DF</PaymentMethod>                             | 0              | 0                  | X(3)       | Transport charges payment method code:<br>„DF” – defined by buyer and supplier<br>„PC” – prepaid but charged to customer   |
| </DeliveryTerms>  |                |                    |            |  |
| </Delivery>   |                |                    |            |  |
| <Returns>   | =====          | O <sup>2</sup>     |            |  |
| <ReturnsNoticeNumber>RET19523</ReturnsNoticeNumber>           | =====          | 0                  | X(35)      | Returns notice number  |
| <ReturnsNoticeDate>1999-09-09</ReturnsNoticeDate>             | =====          | 0                  | CCYY-MM-DD | Returns notice date  |
| </Returns>  | =====          |                    |            |  |
| </Invoice-Header>   |                |                    |            |  |
| <Invoice-Parties>   |                |                    |            |  |
| <Buyer>   | M              | M                  |            |  |
| <ILN>111111111111</ILN>                                       | M              | M                  | [0-9](13)  | Buyer ILN  |
| <TaxID>11112223344</TaxID>                                    | M              | M                  | X(13)      | Buyer VAT registration number  |
| <AccountNumber>AccountNumber_1</AccountNumber>                | O              | O                  | X(35)      | Buyer account number   |
| <Name>Makro</Name>  | C <sup>5</sup> | C <sup>5</sup>     | X(175)     | Buyer name   |
| <StreetAndNumber>Handlowa 3</StreetAndNumber>                 | C <sup>5</sup> | C <sup>5</sup>     | X(140)     | Street and number  |
| <CityName>Kraków</CityName>                                   | C <sup>5</sup> | C <sup>5</sup>     | X(35)      | City name  |
| <PostalCode>30-519</PostalCode>                               | C <sup>5</sup> | C <sup>5</sup>     | X(9)       | Postal code  |
| <Country>PL</Country>   | C <sup>5</sup> | C <sup>5</sup>     | X(3)       | Country (encode ISO 3166)  |
| </Buyer>  |                |                    |            |  |
| <Payer>   | O              | O                  |            |  |
| <ILN>111111111111</ILN>                                       | M              | M                  | [0-9](13)  | Payer ILN  |
| <TaxID>11112223344</TaxID>                                    | M              | M                  | X(13)      | Payer VAT registration number  |
| <AccountNumber>AccountNumber_1</AccountNumber>                | O              | O                  | X(35)      | Payer account number   |
| <Name>Makro</Name>  | C <sup>5</sup> | C <sup>5</sup>     | X(175)     | Payer name   |
| <StreetAndNumber>Handlowa 3</StreetAndNumber>                 | C <sup>5</sup> | C <sup>5</sup>     | X(140)     | Street and number  |
| <CityName>Kraków</CityName>                                   | C <sup>5</sup> | C <sup>5</sup>     | X(35)      | City name  |
| <PostalCode>30-519</PostalCode>                               | C <sup>5</sup> | C <sup>5</sup>     | X(9)       | Postal code  |
| <Country>PL</Country>   | C <sup>5</sup> | C <sup>5</sup>     | X(3)       | Country (encode ISO 3166)  |
| </Payer>  |                |                    |            |  |
| <Invoicee>  | O              | O                  |            |  |
| <ILN>111111111111</ILN>                                       | M              | M                  | [0-9](13)  | Invoicee ILN   |
| <TaxID>11112223344</TaxID>                                    | M              | M                  | X(13)      | Invoicee VAT registration number   |
| <AccountNumber>AccountNumber_1</AccountNumber>                | O              | O                  | X(35)      | Invoicee account number  |
| <Name>Makro</Name>  | C <sup>5</sup> | C <sup>5</sup>     | X(175)     | Invoicee name  |
| <StreetAndNumber>Handlowa 3</StreetAndNumber>                 | C <sup>5</sup> | C <sup>5</sup>     | X(140)     | Street and number  |
| <CityName>Kraków</CityName>                                   | C <sup>5</sup> | C <sup>5</sup>     | X(35)      | City name  |
| <PostalCode>30-519</PostalCode>                               | C <sup>5</sup> | C <sup>5</sup>     | X(9)       | Postal code  |
| <Country>PL</Country>   | C <sup>5</sup> | C <sup>5</sup>     | X(3)       | Country (encode ISO 3166)  |

| Filed name  | Invoice         | Correction Invoice | Format    | Description  |
|---|-----------------|--------------------|-----------|--|
| </Invoicee>   |                 |                    |           |  |
| <Seller>  | M               | M                  |           |  |
| <ILN>111111111111</ILN>   | M               | M                  | [0-9](13) | Seller ILN   |
| <TaxID>111122223344</TaxID>   | M               | M                  | X(13)     | Seller VAT registration number   |
| <AccountNumber>AccountNumber_1</AccountNumber>                                  | C <sup>5</sup>  | C <sup>5</sup>     | X(35)     | Seller account number  |
| <FinancialInstitutionName>FinancialInstitutionName_1</FinancialInstitutionName> |                 | O                  | X(35)     | Financial institution name   |
| <CodeByBuyer>111111111111</CodeByBuyer>   | C <sup>12</sup> | C <sup>12</sup>    | X(35)     | Seller code by buyer   |
| <Name>ABC</Name>  | C <sup>5</sup>  | C <sup>5</sup>     | X(175)    | Seller name  |
| <StreetAndNumber>Przemysłowa 5</StreetAndNumber>                                | C <sup>5</sup>  | C <sup>5</sup>     | X(140)    | Street and number  |
| <CityName>Kraków</CityName>   | C <sup>5</sup>  | C <sup>5</sup>     | X(35)     | City name  |
| <PostalCode>30-009</PostalCode>   | C <sup>5</sup>  | C <sup>5</sup>     | X(9)      | Postal code  |
| <Country>PL</Country>   | C <sup>5</sup>  | C <sup>5</sup>     | X(3)      | Country (encode ISO 3166)  |
| <UtilizationRegisterNumber>1234</UtilizationRegisterNumber>                     | C <sup>13</sup> | C <sup>13</sup>    | X(35)     | Utilization register number  |
| <CourtAndCapitalInformation>KRS1111</CourtAndCapitalInformation>                | O <sup>8</sup>  | O <sup>8</sup>     | X(350)    | Registration court, registration number and amount of initial and invested capital |
| <CertificateNumber>CertificateNumber_1</CertificateNumber>                      | O               | O                  | X(35)     | Certificate Number   |
| <ContactInformation>  |                 | O                  |           |  |
| <ContactID>1234</ContactID >  |                 | O                  | X(17)     | Contact id   |
| <ContactName>ContactName_1</ContactName>  |                 | O                  | X(35)     | Contact name   |
| <PhoneNumber>123456-78-98</PhoneNumber>   |                 | O                  | X(512)    | Phone number   |
| <Fax>123456-78-98</Fax>   |                 | O                  | X(512)    | Fax  |
| <ElectronicMail>electronic@mail.com</ElectronicMail>                            |                 | O                  | X(512)    | Electronic mail  |
| <X400>1234567890</X400>   |                 | O                  | X(512)    | X400   |
| </ContactInformation>   |                 |                    |           |  |
| <AccountingContactInformation>  |                 | O                  |           |  |
| <ContactID>1234</ContactID >  |                 | O                  | X(17)     | Contact id   |
| <ContactName>ContactName_1</ContactName>  |                 | O                  | X(35)     | Contact name   |
| <PhoneNumber>123456-78-98</PhoneNumber>   |                 | O                  | X(512)    | Phone number   |
| <Fax>123456-78-98</Fax>   |                 | O                  | X(512)    | Fax  |
| <ElectronicMail>electronic@mail.com</ElectronicMail>                            |                 | O                  | X(512)    | Electronic mail  |
| <X400>1234567890</X400>   |                 | O                  | X(512)    | X400   |
| </AccountingContactInformation>   |                 |                    |           |  |
| <SalesAdministration>   |                 | O                  |           |  |
| <ContactID>1234</ContactID >  |                 | O                  | X(17)     | Contact id   |
| <ContactName>ContactName_1</ContactName>  |                 | O                  | X(35)     | Contact name   |
| <PhoneNumber>123456-78-98</PhoneNumber>   |                 | O                  | X(512)    | Phone number   |
| <Fax>123456-78-98</Fax>   |                 | O                  | X(512)    | Fax  |
| <ElectronicMail>electronic@mail.com</ElectronicMail>                            |                 | O                  | X(512)    | Electronic mail  |
| <X400>1234567890</X400>   |                 | O                  | X(512)    | X400   |
| </SalesAdministration>  |                 |                    |           |  |
| <SalesRepresentative>   |                 | O                  |           |  |
| <ContactID>1234</ContactID >  |                 | O                  | X(17)     | Contact id   |
| <ContactName>ContactName_1</ContactName>  |                 | O                  | X(35)     | Contact name   |
| <PhoneNumber>123456-78-98</PhoneNumber>   |                 | O                  | X(512)    | Phone number   |
| <Fax>123456-78-98</Fax>   |                 | O                  | X(512)    | Fax  |
| <ElectronicMail>electronic@mail.com</ElectronicMail>                            |                 | O                  | X(512)    | Electronic mail  |
| <X400>1234567890</X400>   |                 | O                  | X(512)    | X400   |
| </SalesRepresentative>  |                 |                    |           |  |
| </Seller>   |                 |                    |           |  |
| <Payee>   | O               | O                  |           |  |
| <ILN>111111111111</ILN>   | M               | M                  | [0-9](13) | Payee ILN  |

| Filed name                                       | Invoice        | Correction Invoice | Format    | Description                          |
|--|----------------|--------------------|-----------|--------------------------------------|
| <TaxID>11112223344</TaxID>                       | C <sup>5</sup> | C <sup>5</sup>     | X(13)     | Payee VAT registration number        |
| <AccountNumber>AccountNumber_1</AccountNumber>   | M              | M                  | X(35)     | Payee account number                 |
| <Name>ABC</Name>                                 | C <sup>5</sup> | C <sup>5</sup>     | X(175)    | Payee name                           |
| <StreetAndNumber>Przemysłowa 5</StreetAndNumber> | C <sup>5</sup> | C <sup>5</sup>     | X(140)    | Street and number                    |
| <CityName>Kraków</CityName>                      | C <sup>5</sup> | C <sup>5</sup>     | X(35)     | City name                            |
| <PostalCode>30-009</PostalCode>                  | C <sup>5</sup> | C <sup>5</sup>     | X(9)      | Postal code                          |
| <Country>PL</Country>                            | C <sup>5</sup> | C <sup>5</sup>     | X(3)      | Country (encode ISO 3166)            |
| </Payee>   |                |                    |           |                                      |
| <SellerHeadquarters>                             | O <sup>3</sup> | O <sup>3</sup>     |           |                                      |
| <ILN>11111111111</ILN>                           | O              | O                  | [0-9](13) | Seller headquarters ILN              |
| <Name>ABC</Name>                                 | O              | O                  | X(175)    | Seller headquarters name             |
| <StreetAndNumber>Przemysłowa 5</StreetAndNumber> | O              | O                  | X(140)    | Street and number                    |
| <CityName>Kraków</CityName>                      | O              | O                  | X(35)     | City name                            |
| <PostalCode>30-009</PostalCode>                  | O              | O                  | X(9)      | Postal code                          |
| <Country>PL</Country>                            | O              | O                  | X(3)      | Country (encode ISO 3166)            |
| </SellerHeadquarters >                           |                |                    |           |                                      |
| <OrderedBy>                                      | O              | O                  |           |                                      |
| <ILN>11111111111</ILN>                           | M              | M                  | [0-9](13) | Order issuer ILN                     |
| <TaxID>11112223344</TaxID>                       | O              | O                  | X(13)     | Order issuer VAT registration number |
| <AccountNumber>AccountNumber_1</AccountNumber>   | O              | O                  | X(35)     | Order issuer account number          |
| <Name>Makro</Name>                               | O              | O                  | X(175)    | Order issuer name                    |
| <StreetAndNumber>Handlowa 3</StreetAndNumber>    | O              | O                  | X(140)    | Street and number                    |
| <CityName>Kraków</CityName>                      | O              | O                  | X(35)     | City name                            |
| <PostalCode>30-519</PostalCode>                  | O              | O                  | X(9)      | Postal code                          |
| <Country>PL</Country>                            | O              | O                  | X(3)      | Country (encode ISO 3166)            |
| </OrderedBy>                                     |                |                    |           |                                      |
| <Sender>   | O              | O                  |           |                                      |
| <ILN>11111111111</ILN>                           | M              | M                  | [0-9](13) | Sender ILN                           |
| <TaxID>11112223344</TaxID>                       | O              | O                  | X(13)     | Sender VAT registration number       |
| <Name>ABC</Name>                                 | O              | O                  | X(175)    | Sender name                          |
| <StreetAndNumber>Przemysłowa 5</StreetAndNumber> | O              | O                  | X(140)    | Street and number                    |
| <CityName>Kraków</CityName>                      | O              | O                  | X(35)     | City name                            |
| <PostalCode>30-009</PostalCode>                  | O              | O                  | X(9)      | Postal code                          |
| <Country>PL</Country>                            | O              | O                  | X(9)      | Country (encode ISO 3166)            |
| </Sender>  |                |                    |           |                                      |
| <Receiver>                                       | O              | O                  |           |                                      |
| <ILN>11111111111</ILN>                           | M              | M                  | [0-9](13) | Receiver ILN                         |
| <TaxID>11112223344</TaxID>                       | O              | O                  | X(13)     | Receiver VAT registration number     |
| <Name>ABC</Name>                                 | O              | O                  | X(175)    | Receiver name                        |
| <StreetAndNumber>Przemysłowa 5</StreetAndNumber> | O              | O                  | X(140)    | Street and number                    |
| <CityName>Kraków</CityName>                      | O              | O                  | X(35)     | City name                            |
| <PostalCode>30-009</PostalCode>                  | O              | O                  | X(9)      | Postal code                          |
| <Country>PL</Country>                            | O              | O                  | X(9)      | Country (encode ISO 3166)            |
| </Receiver>                                      |                |                    |           |                                      |
| </Invoice-Parties>                               |                |                    |           |                                      |
| <Invoice-Lines>                                  | M              | M                  |           |                                      |
| <Line>   | M [n]          | M [n]              |           |                                      |
| <Line-Item>                                      | M              | M                  |           |                                      |
| <LineNumber>1</LineNumber>                       | M              | M                  | N0        | Line number                          |
| <OrderLineNumber>123</OrderLineNumber>           | O              | O                  | N0        | Order line number                    |

| Filed name   | Invoice                        | Correction Invoice              | Format                     | Description  |
|--|--------------------------------|---------------------------------|----------------------------|--|
| <EAN>111111111111</EAN>  | M                              | M                               | [0-9](14)                  | Product EAN  |
| <BuyerItemCode>BuyerItemCode_1</BuyerItemCode>                         | O                              | O                               | X(35)                      | Item code by buyer   |
| <SupplierItemCode>SupplierItemCode_1</SupplierItemCode>                | O                              | O                               | X(35)                      | Item code by supplier  |
| <ManufacturerItemCode>122</ManufacturerItemCode>                       | O                              | O                               | X(35)                      | Manufacturer item code   |
| <SerialNumber>GINBN</SerialNumber>                                     | O                              | O                               | X(35)                      | Serial number  |
| <CustomsCode>CustomsCode</CustomsCode>                                 | O                              | O                               | X(35)                      | Customs Code   |
| <ItemDescription>ItemDescription_1</ItemDescription>                   | C <sup>5</sup>                 | C <sup>5</sup>                  | X(70)                      | Item description   |
| <ItemType>RC</ItemType>  | M                              | M                               | "CU"   "RC"   "IN"         | Returnable container identifier:<br>"CU" - Consumer unit<br>"RC" - Returnable container<br>"IN" - Invoicing unit   |
| <CountryOfOrigin>EU</CountryOfOrigin>                                  | O                              | O                               | X(3)                       | Country of origin  |
| <Grade>Klasa produktu</Grade>  | O                              | O                               | X(70)                      | Grade  |
| <Variety>Odmiana</Variety>   | O                              | O                               | X(70)                      | Variety  |
| <PaymentInformation>PaymentInformation</PaymentInformation>            | O                              | O                               | X(35)                      | Payment Information  |
| <ProductType>ProductType</ProductType>                                 | O                              | O                               | X(35)                      | Product Type   |
| <ProductSize>ProductSize</ProductSize>                                 | O                              | O                               | X(35)                      | Product Size   |
| <ProductColor>ProductColor</ProductColor>                              | O                              | O                               | X(35)                      | Product Color  |
| <SpecialConditions>CON</SpecialConditions>                             | O                              | O                               | X(3)                       | Special Conditions   |
| <InvoiceQuantity>2.000</InvoiceQuantity>                               | M                              | M                               | R3                         | Invoice quantity   |
| <UnitOfMeasure>PCE</UnitOfMeasure>                                     | C <sup>5,6</sup>               | C <sup>5,6</sup>                | X(3)                       | Unit of measure  |
| <InvoiceUnitPacksize>10</InvoiceUnitPacksize>                          | O                              | O                               | R3                         | Number of consumer units in the traded unit  |
| <PackItemUnitOfMeasure>PCE</PackItemUnitOfMeasure >                    | O <sup>6</sup>                 | O <sup>6</sup>                  | X(3)                       | Unit of measure of consumer unit in the traded unit  |
| <FreeGoodsQuantity>2.000</FreeGoodsQuantity>                           | O                              | O                               | R3                         | Free goods quantity  |
| <DeliveredQuantity>2.000</DeliveredQuantity>                           | O                              | O                               | R3                         | Delivered quantity   |
| <InvoiceUnitNetPrice>23.45</InvoiceUnitNetPrice>                       | M                              | M                               | R2                         | Unit net price   |
| <InvoiceUnitGrossPrice>23.45</InvoiceUnitGrossPrice>                   | O                              | O                               | R2                         | Unit gross price   |
| <InvoiceUnitRetailPrice>25.99</InvoiceUnitRetailPrice>                 | O                              | O                               | R2                         | Unit retail price  |
| <InvoiceUnitPriceWithoutCharges>23.45</InvoiceUnitPriceWithoutCharges> | O                              | O                               | R2                         | Unit price before charges e.g. sugar tax fee   |
| <TaxRate>7.00</TaxRate>  | C <sup>19</sup> C <sup>4</sup> | C <sup>19</sup> C <sup>4</sup>  | R2                         | Tax rate   |
| <TaxCategoryCode>S</TaxCategoryCode>                                   | M                              | M                               | "S"   "E"  <br>"NA"   "AE" | Tax category code:<br>"E" (exempt) - Exempt from tax<br>"S" (standard) - Standard rate<br>"NA" (not applicable) - Tax not applicable<br>"AE" ((reverse charge) |
| <TaxReference>   | O                              | O                               |                            |  |
| <ReferenceType>SWW</ReferenceType>                                     | M                              | M                               | X(35)                      | Reference type:<br>„SWW” or „PKWiU”  |
| <ReferenceNumber>23-5676</ReferenceNumber>                             | M                              | M                               | [-.0-9](35)                | SWW or PKWiU code  |
| </TaxReference>  |                                |                                 |                            |  |
| <TaxAmount>3.28</TaxAmount>  | C <sup>19</sup>                | C <sup>19</sup> C <sup>17</sup> | R2                         | Item tax amount  |
| <NetAmount>46.90</NetAmount>   | C <sup>18</sup>                | C <sup>18</sup>                 | R2                         | Item net amount  |
| <DepositAmount>46.90</DepositAmount>                                   | C <sup>18</sup>                | C <sup>18</sup>                 | R2                         | Returnable containers fee  |
| <PreviousInvoiceQuantity>4.000</PreviousInvoiceQuantity>               | —————                          | M                               | R3                         | Previous invoice quantity - before correction  |
| <PreviousDeliveredQuantity>4.000</PreviousDeliveredQuantity>           | —————                          | O                               | R3                         | Previous delivered quantity - before correction  |
| <PreviousInvoiceUnitNetPrice>23.45</PreviousInvoiceUnitNetPrice>       | —————                          | M                               | R2                         | Previous invoice unit net price  |
| <PreviousTaxRate>7.00</PreviousTaxRate>                                | —————                          | C <sup>19</sup> C <sup>4</sup>  | R2                         | Previous tax rate  |

| Filed name  | Invoice         | Correction Invoice | Format                | Description  |
|---|-----------------|--------------------|-----------------------|--|
| <PreviousTaxCategoryCode>S</PreviousTaxCategoryCode>                | _____           | M                  | "S"   "E"   "NA" "AE" | Tax category code:<br>"E" (exempt) - Exempt from tax<br>"S" (standard) - Standard rate<br>"NA" (not applicable) - Tax not applicable<br>"AE" ((reverse charge) |
| <PreviousTaxAmount>6.56</PreviousTaxAmount>                         | _____           | C <sup>19</sup>    | R2                    | Previous tax Mount   |
| <PreviousNetAmount>93.80</PreviousNetAmount>                        | _____           | C <sup>18</sup>    | R2                    | Previous net amount  |
| <PreviousDepositAmount>93.80</PreviousDepositAmount>                | _____           | C <sup>18</sup>    | R2                    | Previous returnable containers fee   |
| <CorrectionInvoiceQuantity>-2.000</CorrectionInvoiceQuantity>       | _____           | O                  | R3                    | Correction invoice quantity - differences between original value and correction value  |
| <CorrectionDeliveredQuantity>-2.000</CorrectionDeliveredQuantity>   | _____           | O                  | R3                    | Correction delivered quantity - differences between original value and correction value  |
| <CorrectionInvoiceUnitNetPrice>0.00</CorrectionInvoiceUnitNetPrice> | _____           | C <sup>16</sup>    | R2                    | Correction unit net price - differences between original value and correction value  |
| <CorrectionTaxAmount>-3.28</CorrectionTaxAmount>                    | _____           | C <sup>16</sup>    | R2                    | Correction tax amount - differences between original value and correction value  |
| <CorrectionNetAmount>-46.90</CorrectionNetAmount>                   | _____           | O                  | R2                    | Correction net amount - differences between original value and correction value  |
| <CorrectionGrossAmount>-46.90</CorrectionGrossAmount>               | _____           | O                  | R2                    | Correction gross amount - differences between original value and correction value  |
| <CorrectionDepositAmount>>-46.90</CorrectionDepositAmount>          | _____           | O                  | R2                    | Correction returnable containers fee - differences between original value and correction value   |
| <ExpirationDate>1999-09-09</ExpirationDate>                         | O               | O                  | CCYY-MM-DD            | Expiration date  |
| <ProductionDate>1999-09-09</ProductionDate>                         | O               | O                  | CCYY-MM-DD            | Production date  |
| <BestBeforeDate>1999-09-09</BestBeforeDate>                         | O               | O                  | CCYY-MM-DD            | Best before date   |
| <SalesDate>1999-09-09</SalesDate>                                   | _____           | C <sup>20</sup>    | CCYY-MM-DD            | Date of supply of goods or services  |
| <CertificateNumber>C11111</CertificateNumber>                       | O               | O                  | X(350)                | Certificate number   |
| <CorrectionReason>RABAT 10%</CorrectionReason>                      | _____           | O <sup>15</sup>    | X(350)                | Correction reason  |
| <UtilizationFee>50 PLN: Fluorescent bulb</UtilizationFee>           | O               | O                  | X(350)                | Waste management costs (utilization fee)   |
| </Line-Item>  |                 |                    |                       |  |
| <Line-Order>  | C <sup>10</sup> | C <sup>10</sup>    |                       |  |
| <BuyerOrderNumber>BuyerOrderNumber</BuyerOrderNumber>               | M               | M                  | X(35)                 | Buyer order number   |
| <SupplierOrderNumber>SupplierOrderNumber</SupplierOrderNumber>      | O               | O                  | X(35)                 | Supplier order number  |
| <BuyerOrderDate>1999-09-09</BuyerOrderDate>                         | M               | M                  | CCYY-MM-DD            | Buyer order date   |
| </Line-Order>   |                 |                    |                       |  |
| <Line-Reference>  | _____           | C <sup>9</sup>     |                       |  |
| <InvoiceReferenceNumber>InvoiceReference</InvoiceReferenceNumber>   | _____           | M                  | X(35)                 | Invoice reference number   |
| <InvoiceReferenceDate>1999-09-09</InvoiceReferenceDate>             | _____           | M                  | CCYY-MM-DD            | Invoice reference date   |
| </Line-Reference>   | _____           |                    |                       |  |
| <Line-Delivery>   | C <sup>11</sup> | C <sup>11</sup>    |                       |  |
| <DeliveryLocationNumber>DeliveryLocation</DeliveryLocationNumber>   | M               | M                  | [0-9](13)             | Delivery location number - ILN (shop)  |
| <DeliveryDate>1999-09-09</DeliveryDate>                             | M               | M                  | CCYY-MM-DD            | Delivery date  |
| <DespatchNumber>DespatchNumber_1</DespatchNumber>                   | M               | M                  | X(35)                 | Despatch number  |
| <DespatchDate>1999-09-09</DespatchDate>                             | O               | O                  | CCYY-MM-DD            | Despatch date  |
| <DespatchAdviceNumber>123456</DespatchAdviceNumber>                 | O               | O                  | X(35)                 | Despatch advice number   |
| <ShipFromLocationNumber>111111111111</ShipFromLocationNumber>       | O               | O                  | [0-9](13)             | Ship from ILN  |
| <Name>ABC</Name>  | O               | O                  | X(175)                | Delivery point name  |
| <StreetAndNumber>Przemysłowa 5</StreetAndNumber>                    | O               | O                  | X(140)                | Street and number  |
| <CityName>Kraków</CityName>   | O               | O                  | X(35)                 | City name  |

| Filed name   | Invoice         | Correction Invoice | Format     | Description  |
|--|-----------------|--------------------|------------|--|
| <PostalCode>30-009</PostalCode>                                    | 0               | 0                  | X(9)       | Postal code  |
| <Country>PL</Country>  | 0               | 0                  | X(3)       | Country (encode ISO 3166)  |
| <DeliveryTerms>  | 0               | 0                  |            |  |
| <DeliveryTermsCode>04E</DeliveryTermsCode>                         | 0               | 0                  | X(3)       | Terms of delivery or transport code (INCOTERMS):<br>„04E“ – cash on delivery<br>„EXW“ – ex works<br>„FOR“ – Free on Rail – Named departure point<br>„CPT“ – carriage paid to destination |
| <PaymentMethod>DF</PaymentMethod>                                  | 0               | 0                  | X(3)       | Transport charges payment method code:<br>„DF“ – defined by buyer and supplier<br>„PC“ – prepaid but charged to customer   |
| </DeliveryTerms>   |                 |                    |            |  |
| </Line-Delivery>   |                 |                    |            |  |
| <Line>Returns>   | =====           | 0 <sup>2</sup>     |            |  |
| <ReturnsNoticeNumber>RET19523</ReturnsNoticeNumber>                | =====           | 0                  | X(35)      | Returns notice number  |
| <ReturnsNoticeDate>1999-09-09</ReturnsNoticeDate>                  | =====           | 0                  | CCYY-MM-DD | Returns notice date  |
| </Line>Returns>  | =====           |                    |            |  |
| <Line-Allowances>  | 0               | 0                  |            |  |
| <Allowance>  | 0[n]            | 0[n]               |            |  |
| <Percentage>12</Percentage>  | 0               | 0                  | [0-9](10)  | Allowance percentage   |
| <AllowanceAmount>10</AllowanceAmount>                              | 0               | 0                  | R2         | Allowance amount   |
| <OriginalAmount>999</OriginalAmount>                               | 0               | 0                  | R2         | Original amount – before allowance   |
| </Allowance>   |                 |                    |            |  |
| </Line-Allowances>   |                 |                    |            |  |
| <Line-Charges>   | 0               | 0                  |            |  |
| <Charge>   | 0 [n]           | 0 [n]              |            |  |
| <Percentage>12</Percentage>  | 0               | 0                  | [0-9](10)  | Charge percentage  |
| <ChargeAmount>10</ChargeAmount>                                    | 0               | 0                  | R2         | Charge amount  |
| <OriginalAmount>999</OriginalAmount>                               | 0               | 0                  | R2         | Original amount – before charge  |
| <SpecialService>abc</SpecialService>                               | 0               | 0                  | X(3)       | Special service, e.g. TX = sugar tax fee   |
| <SpecialServiceDescription>abcdef</SpecialServiceDescription>      | 0               | 0                  | X(70)      | Special service description  |
| </Charge>  |                 |                    |            |  |
| </Line-Charges>  |                 |                    |            |  |
| <Line-Measurements>  | 0               | 0                  |            |  |
| <NetWeight>12.000</NetWeight>                                      | 0               | 0                  | R3         | Net weight   |
| </Line-Measurements>   |                 |                    |            |  |
| </Line>  |                 |                    |            |  |
| </Invoice-Lines>   |                 |                    |            |  |
| <Invoice-Summary>  | M               | M                  |            |  |
| <TotalLines>1</TotalLines>   | M               | M                  | N0         | Total number of lines  |
| <TotalNetAmount>46.90</TotalNetAmount>                             | M               | M                  | R2         | Total net amount   |
| <TotalTaxableBasis>46.90</TotalTaxableBasis>                       | C <sup>5</sup>  | C <sup>5</sup>     | R2         | Total taxable basis  |
| <TotalTaxAmount>3.28</TotalTaxAmount>                              | C <sup>19</sup> | C <sup>19</sup>    | R2         | Total tax amount   |
| <TotalGrossAmount>50.18</TotalGrossAmount>                         | M               | M                  | R2         | Total gross amount   |
| <TotalDepositAmount>22.12</TotalDepositAmount>                     | 0               | 0                  | R2         | Total returnable containers fee  |
| <TotalDiscountAmount>5.2</TotalDiscountAmount>                     | 0               | 0                  | R2         | The amount of discount that is due.  |
| <TotalNetAmountWithoutCharges>46.90</TotalNetAmountWithoutCharges> | 0               | 0                  | R2         | Total net amount without charges   |
| <PreviousTotalNetAmount>93.80</PreviousTotalNetAmount>             | =====           | M                  | R2         | Previous total net amount  |
| <PreviousTotalTaxableBasis>93.80</PreviousTotalTaxableBasis>       | =====           | M                  | R2         | Previous total taxable basis   |

| Filed name  | Invoice                         | Correction Invoice              | Format                  | Description  |
|---|---------------------------------|---------------------------------|-------------------------|--|
| <PreviousTotalTaxAmount>6.56</PreviousTotalTaxAmount>             | =====                           | C <sup>19</sup>                 | R2                      | Previous total tax amount  |
| <PreviousTotalGrossAmount>100.36</PreviousTotalGrossAmount>       | =====                           | M                               | R2                      | Previous total gross amount  |
| <PreviousTotalDepositAmount>22.12</PreviousTotalDepositAmount>    | =====                           | O                               | R2                      | Previous total returnable containers fee   |
| <CorrectionTotalNetAmount>-46.90</CorrectionTotalNetAmount>       | =====                           | M                               | R2                      | Correction total net amount - differences between original value and correction value  |
| <CorrectionTotalTaxableBasis>-46.90</CorrectionTotalTaxableBasis> | =====                           | M                               | R2                      | Correction total taxable basis - differences between original value and correction value   |
| <CorrectionTotalTaxAmount>-3.28</CorrectionTotalTaxAmount>        | =====                           | M                               | R2                      | Correction total tax amount - differences between original value and correction value  |
| <CorrectionTotalGrossAmount>-50.18</CorrectionTotalGrossAmount>   | =====                           | M                               | R2                      | Correction total gross amount - differences between original value and correction value  |
| <CorrectionTotalDepositAmount>0.00</CorrectionTotalDepositAmount> | =====                           | O                               | R2                      | Correction total returnable containers fee - differences between original value and correction value   |
| <GrossAmountInWords>pięćdziesiąt, 18/100 PLN</GrossAmountInWords> | O                               | O <sup>7</sup>                  | X(350)                  | Gross amount in words  |
| <Tax-Summary>   | M                               | M                               |                         |  |
| <Tax-Summary-Line>  | M [n]                           | M [n]                           |                         |  |
| <TaxRate>7.00</TaxRate>   | C <sup>19</sup> ,C <sup>4</sup> | C <sup>19</sup> ,C <sup>4</sup> | R2                      | Tax rate   |
| <TaxCategoryCode>S</TaxCategoryCode>                              | M                               | M                               | "S"   "E"   "NA"   "AE" | Tax category code:<br>"E" (exempt) - Exempt from tax<br>"S" (standard) - Standard rate<br>"NA" (not applicable) - Tax not applicable<br>"AE" (reverse charge)          |
| <TaxAmount>3.28</TaxAmount>                                       | C <sup>19</sup>                 | C <sup>19</sup>                 | R2                      | Tax amount for each tax rate   |
| <TaxableBasis>46.90</TaxableBasis>                                | C <sup>5</sup>                  | =====                           | R2                      | Taxable basis included given rate  |
| <TaxableAmount>46.90</TaxableAmount>                              | M                               | M                               | R2                      | Taxable net amount included given rate   |
| <GrossAmount>50.18</GrossAmount>                                  | C <sup>5</sup>                  | =====                           | R2                      | Gross amount included given rate   |
| <PreviousTaxRate>7.00</PreviousTaxRate>                           | =====                           | C <sup>19</sup> ,C <sup>4</sup> | R2                      | Previous tax rate  |
| <PreviousTaxCategoryCode>S</PreviousTaxCategoryCode>              | =====                           | M                               | "S"   "E"   "NA"   "AE" | Previous tax category code:<br>"E" (exempt) - Exempt from tax<br>"S" (standard) - Standard rate<br>"NA" (not applicable) - Tax not applicable<br>"AE" (reverse charge) |
| <PreviousTaxAmount>6.56</PreviousTaxAmount>                       | =====                           | C <sup>19</sup>                 | R2                      | Previous tax amount included given rate  |
| <PreviousTaxableAmount>93.80</PreviousTaxableAmount>              | =====                           | M                               | R2                      | Previous taxable net amount included given rate  |
| <CorrectionTaxAmount>-3.28</CorrectionTaxAmount>                  | =====                           | M                               | R2                      | Correction tax amount included given rate - differences between original value and correction value  |
| <CorrectionTaxableAmount>-46.90</CorrectionTaxableAmount>         | =====                           | M                               | R2                      | Correction taxable net amount included given rate - differences between original value and correction value  |
| <CorrectionGrossAmount>-46.90</CorrectionGrossAmount>             | =====                           | O                               | R2                      | Correction gross amount included given rate - differences between original value and correction value  |
| </Tax-Summary-Line>   |                                 |                                 |                         |  |
| </Tax-Summary>  |                                 |                                 |                         |  |
| <Deposit-Summary>   | O                               | O                               |                         |  |
| <TotalNetAmount>46.90</TotalNetAmount>                            | O                               | O                               | R2                      | Total net amount with total returnable containers fee  |
| <TotalGrossAmount>50.18</TotalGrossAmount>                        | O                               | O                               | R2                      | Total gross amount with total returnable containers fee  |

| Filed name  | Invoice | Correction Invoice | Format | Description  |
|---|---------|--------------------|--------|--|
| <PreviousTotalNetAmount>93.80</PreviousTotalNetAmount>                | ————    | 0                  | R2     | Previous total net amount with total returnable containers fee   |
| <PreviousTotalGrossAmount>100.36</PreviousTotalGrossAmount>           | ————    | 0                  | R2     | Previous total gross amount with total returnable containers fee   |
| <CorrectionTotalNetAmount>-46.90</CorrectionTotalNetAmount>           | ————    | 0                  | R2     | Correction total net amount with total returnable containers fee - differences between original value and correction value   |
| <CorrectionTotalGrossAmount>-50.18</CorrectionTotalGrossAmount>       | ————    | 0                  | R2     | Correction total gross amount with total returnable containers fee – differences between original value and correction value |
| </Deposit-Summary>  |         |                    |        |  |
| <Charge-Summary>  | 0       | 0                  |        |  |
| <Charge>  | O[n]    | O[n]               |        |  |
| <ChargeNumber>Charge Number</ChargeNumber>                            | 0       | 0                  | X(35)  | Charge number  |
| <ChargeAmount>10</ChargeAmount>                                       | 0       | 0                  | R2     | Charge amount  |
| <SpecialService>TX</SpecialService>                                   | 0       | 0                  | X(3)   | Special service, e.g. 'TX' = sugar tax fee   |
| <SpecialServiceDescription>opłata cukrowa</SpecialServiceDescription> | 0       | 0                  | X(70)  | Special service description  |
| </Charge>   |         |                    |        |  |
| </Charge-Summary>   |         |                    |        |  |
| </Invoice-Summary>  |         |                    |        |  |
| </Document-Invoice>   |         |                    |        |  |

- 1) Field filled by ECOD during document processing stage.
- 2) This segment will be used in case of the same returns notice number concerning all the items covered by the invoice. In case of the different returns notice numbers of the specific items, the order numbers will be provided at the line level.
- 3) This section includes information about location of the company which issues an invoice. According to Polish Law (Dz.U. 2006 nr 208 poz. 1540 Ustawa z dnia 18 października 2006 r. o zmianie ustawy o Krajowym Rejestrze Sądowym oraz niektórych innych ustaw) this segment must be used in the message if the issuer of the message is obliged by the law (Commercial Companies).
- 4) In case of tax exemption tax rate field can not appear in the document.
- 5) Field must be filled in case of issuing an invoice without a paper version.
- 6) Field <UnitOfMeasure> must be filled in case of issuing an invoice without a paper version. Field <PackItemUnitOfMeasure> is optional. Allowed units of measure which can be used in these fields:

| Unit of measure                           | Unit of measure code<br><UnitOfMeasure> |
|---|---|
| metre                                     | MTR                                     |
| square metre                              | MTK                                     |
| kilogram                                  | KGM                                     |
| litre                                     | LTR                                     |
| piece                                     | PCE                                     |
| pair (Two articles which belong together) | PR                                      |
| metric ton (1000kg)                       | TNE                                     |

Additional ISO units are allowed after agreement with retail network.

7) For Correcting Invoice field must contain difference between original and corrected gross amount in words.

8) Field <CourtAndCapitalInformation> should contain following information:

- registration court and registration number,
- initial capital, invested capital

According to Polish Law (Dz.U. 2006 nr 208 poz. 1540 Ustawa z dnia 18 października 2006 r. o zmianie ustawy o Krajowym Rejestrze Sądowym oraz niektórych innych ustaw) this segment must be used in the message if the issuer of the message is obliged by the law (Commercial Companies).

Example: „KRS 000011111 National Court Register in Poznan, XXI Economic department of the National Court Register, Initial capital 2 220 000 PLN, Invested capital 2 120 000 PLN”

9) Section must appear in header or in line detail level for Correcting Invoice.

10) If order number and order date are the same for all detail lines, segment <Order> must be filled and segment <Line-Order> is not used. In other case segment <Order> is not used and segment <Line-Order> must be filled for each line.

11) If delivery location number - ILN (shop), delivery date and delivery number are the same for all detail lines, segment <Delivery> must be filled and segment <Line-Delivery> is not used. In other case segment <Delivery> is not used and segment <Line-Delivery> must be filled for each line.

12) Field must be filled if it is required by Seller.

13) Field is mandatory for invoice containing goods covered by product fee.

14) Field is mandatory for invoice duplicates.

15) Optional field – it could be sent only for Correcting Invoice. If correction reason is the same for all detail lines of invoice, segment <CorrectionReason> should be filled only in header section, in other case segment <CorrectionReason> is not used in header section and it should be filled for each line.

16) Field is optional for Correcting Invoice – field must be filled in case of price raise in Correcting Invoice.

17) In case of price raise correction field is mandatory.

18) In case of deposit commodity deposit amount should be filled instead of net amount.

19) Optional field in case of a reverse charge <TaxCategoryCode>AE</TaxCategoryCode>

Procedure of sending document:

Particular documents should be send in separate files consistent with a rule, one document for each file.

The way of encoding:

Document is encoded in UTF-8 standard.

Type:

M- Mandatory

O- Optional

C - Conditional

[n] – Maximum occurrences

In case of occurrences are not equal 0 or 1, maximum number is marked in square bracket. Minimum number of occurrences means that field is mandatory.

Fields format:

Specifies range of accepted values (acceptable range of signs), precision of real number values:

[A-Z](3) range of characters, capital letters from "A" to "Z" maximum number of characters: 3

X(n) range of characters, optional characters coded in hexadecimal with range of "0x20" to "0xFF" with the exception of '<', '>' and '&'; maximum number of characters: n; in case of using characters ('<', '>' i '&') or other signs with hexadecimal codes from "0x80" to "0xFF", field value should be placed in CDATA

[0-9](13) range of characters, digits from "0" to "9", max. number of digits: 13

[-0-9](20) range of characters, digits from "0" to "9" and minus character "-", max. number of characters: 20

N0 integer number

R2 real number with declared precision, double precision (np.23.45); decimal dot notation

CCYY-MM-DD date field-format ("CCYY" – four-digit year, "MM" – two-digit month, "DD" – two-digit day)

hh:mm time field-format ("hh" – two-digit hour in 24 hour system: 00 – 23, "mm" – two-digit minutes: 00 – 59)