

Rules for issuing invoices for fee-based educational services **at the University of Gdańsk**

When issuing invoices for fee-based educational services provided by the University of Gdańsk in accordance with the Act of 11 March 2004 on value-added tax (consolidated text: Journal of Laws of 2020, item 106, as amended) and the Regulation of the Minister of Finance of 3 December 2013 on issuing invoices (Journal of Laws of 2013, item 1485), the following rules apply:

1. The University of Gdańsk issues an invoice for educational services after the Student/Participant has made a payment to an individual bank account number, which has been recorded in the academic IT system.
2. Pursuant to Article 106b, paragraphs 2 and 3 of the Act on Value-Added Tax (VAT), the University of Gdańsk issues invoices only at the request of the recipient of the educational service (an individual) within 3 months from the end of the month in which the payment was made.
3. Regardless of the type of entity paying for educational services on behalf of the Student/Participant, the Student/Participant remains the recipient of the services. They will be designated on the invoice as the Recipient, while another entity paying for educational services will be designated as the Payer.
4. A Student/Participant who wishes to receive an invoice for fee-based educational services is obliged, as the recipient of the service, to inform the Financial Department of the University of Gdańsk by submitting an electronic request containing the following data for issuing an invoice:
 - first and last name of the Student/Participant, student ID number,
 - address (postcode, city, street, building/flat number),
 - field of study, semester.Additionally, confirmation of payment must be attached.
5. In the event that another entity pays for educational services, the Student who wishes to receive an invoice for the fee-based educational services is obliged, as the recipient of the service, to inform the Financial Department of the University of Gdańsk by submitting an electronic request containing the following data for issuing an invoice:

Recipient:

- Student's first and last name, student ID number,
- address (postcode, city, street, building/flat number),
- field of study, semester.

Additionally, confirmation of payment must be attached.

Payer:

- company name,
- registered office address,
- Tax Identification Number (NIP).

6. In the case of postgraduate studies, a tripartite agreement is concluded between the University of Gdańsk, the Participant and the Financing Party, i.e. the entity paying for educational services. The Participant who wishes to receive an invoice for the fee-based educational services is obliged, as the recipient of the service, to inform the Finance Department of the University of Gdańsk by submitting an electronic request containing the following data for issuing an invoice:

Recipient:

- Participant's first and last name, student ID number,
- address (postcode, city, street, building/flat number),
- field of study, semester.

Additionally, confirmation of payment must be attached.

Payer:

- company name,
 - registered office address,
 - Tax Identification Number (NIP).
7. Invoice requests, along with information on how they will be delivered (electronically – email address, or on paper – mailing address), should be sent to the University of Gdańsk Finance Department at: fakturowanie.df@ug.edu.pl. Invoices are issued within 7 business days of the request being received at the email address provided above. Invoice requests must be repeated each time payment is made.
 8. It is not possible to issue an invoice to the Payer (entity/Financing Party) who reimburses the Student/Participant for their study costs.
 9. The University of Gdańsk does not issue invoices with deferred payment terms for fee-based educational services.