

ISSUING INVOICES

1. A VAT invoice confirming the payment of tuition fee will be issued to the client (student) with whom Polish-Japanese Academy of Information Technology has signed a study contract.
2. Payment of tuition fees by an employer to an employee who is a PJAiT student, does not change the fact that the buyer is a student. In this case, in the issued invoice, the student will be indicated as the buyer, while the employer will only appear as the payer.
3. A VAT invoice confirming the payment of tuition fees may be issued to the company as the buyer of the educational service only if the company concludes a civil law agreement (trilateral contract) with the Academy for the provision of such services for the seconded employee.

If the student runs a sole proprietorship, there is no need to sign a trilateral contract.

4. A VAT invoice cannot be issued at any time (separate from the transaction and legal regulations). According to Art. 106i section 1 of the Value Added Tax Act of March 11, 2004, the invoice shall be issued **no later than by the 15th day of the month following the month in which the service was provided or the whole or part (instalment) was paid for the educational service**. If the buyer is a natural person, invoices are issued upon their express request.
5. To order an invoice, please send an e-mail to the following address within 7 days from the date of payment: ksiegowosc@pjwstk.edu.pl with the invoice details (company name, tax identification number, address - if the company was the payer).

* Pursuant to the Act of March 11, 2004 on tax on goods and services (Journal of Laws No. 54, item 535, as amended) and the Ordinance of the Minister of Finance of December 3, 2013 on invoicing (Journal of Laws of 9 December 2013, item 1485).