

### GUIDE EMISSION OF CLIENTS' INVOICES AND RECEPTION OF SUPPLIERS' INVOICES

Due to the entry into force on July 1, 2017 of the SYSTEM OF SUPPLY OF IMMEDIATE INFORMATION (SII) to the Tax Agency (introduced by Royal Decree 596/2016, of December 2, published in the BOE

Of December 6), to which our entity INTEGRAL SHIPPING COMPANY, S.L. is embraced, we are obliged to set guidelines for all our customers and suppliers at the billing and accounting level, in order to be able to comply in time with all the obligations that the new information system entails.

#### CLIENTS

Monday will be the only day to issue invoices.

Before its emission, a proforma of our invoice will be sent to all those clients that will require or request the it.

#### SUPPLIERS

In order to accept the invoices, they must accomplish the requirements explained below:

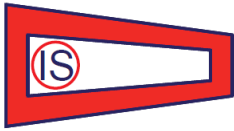
- 1) All invoices must have the date of the month in which the service given has been done.
- 2) Independent of whether the invoices are sent via e-mail or regular mail, there mustn't exist a different date of 5 days between the emission of the invoice and the date of payment reception by the Administrative Department of Integral Shipping Company. S.L.
  - a) In order to send by regular mail:  
Avenida del Mar, 44, 4º B y C  
12003, Castellón  
Castellón de la Plana (España)
  - b) To send by e-mail: [admin@integralshipping.com](mailto:admin@integralshipping.com)

Example:

The company A provides a Service to Integral Shipping Company on August the 3<sup>rd</sup>

Answer:

- The invoice must have the date of emission – August.
- If the invoice, for example, is issued with date of August 15th by the supplier, the administration Department of Integral Shipping Company, independent whether it is sent by e-mail or by regular mail, must receive the invoice before August 20th.



# Integral Shipping Company

Shipping & Forwarding Agents

3) Exceptional cases will be treated in particular with our administration Department.

Iván Rodríguez Heredia

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Best Regards,

INTEGRAL SHIPPING COMPANY, S.L.

Integral Shipping Co. S.L.  
Shipping & Forwarding Agent  
AS AGENT ONLY