

Terms and Conditions for the Provision of Services by Electronic Means

Rules of Using the amavat® Application

Preamble

These Terms and Conditions are the terms and conditions referred to in Article 8(1)(1) of the Act of 18 July 2002 on the Provision of Services by Electronic Means, and set out the rules for the Client's use of the Application.

The Terms constitute — alongside the Order and the GTC — an element of the Agreement concluded between the Service Provider and the Client. The Terms do not govern the scope of Accounting Services or registration and advisory services provided under the Agreement; the scope thereof, the principles of remuneration, liability, and the duration of the Agreement are set out in the GTC and the Order.

The Terms are addressed to Clients who are entrepreneurs. Provisions concerning Clients concluding the Agreement in connection with a sole proprietorship are set out in §20.

§ 1. Definitions

Terms written with a capital letter have the meaning assigned to them in the GTC. In addition:

Application — the application provided by the Service Provider, constituting technological support for cooperation under the Agreement, including for file transfer and communication, enabling in particular the automated retrieval of Transaction Data from supported external sources and the import of data from unsupported sources;

Price List — the price list constituting Annex No. 1 to the GTC.

Transaction Data — data on transactions carried out by the Client and other data provided or approved by the Client in the Application, including data on the volume of waste generated.

Business Day — a day from Monday to Friday, excluding statutory public holidays in the Republic of Poland.

Client — a natural person conducting business activity, a legal person, an organizational unit without legal personality to which the law grants legal capacity, and any other entity with which the Service Provider has concluded the Agreement.

Account — an individual, secured set of resources in the Application assigned to the Client.

GTC — the General Terms and Conditions of Contracts of Mandate applied at amavat sp. z o.o., together with all annexes.

Provider — a data provider to whom the Client has granted access to the Application in accordance with Point 3.8 of the GTC.

Terms — this document together with its annexes.

GDPR — Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

Agreement — the agreement concluded between the Service Provider and the Client, consisting of the Order, the GTC, and the Terms.

Electronic Services — services provided electronically within the meaning of the Act on the Provision of Services by Electronic Means, described in §3 of the Terms.

Service Provider — amavat sp. z o.o., ul. Zwycięska 45, 53-033 Wrocław, KRS: 0000374411, NIP: 8961511786, REGON: 021385570, e-mail address: [info@amavat.eu], telephone: +48 71 388 13 00, as well as partner firms and other specialized entities acting on behalf of amavat sp. z o.o.

User — a natural person to whom the Client has granted access to the Account.

Order — the individual agreement signed by the Client and the Service Provider, the signing of which is tantamount to the conclusion of the Agreement.

§ 2. General provisions and relationship to the GTC

1. The Terms set out: the types and scope of Electronic Services, the conditions for their provision, technical requirements, the conditions for concluding and terminating agreements for the provision of Electronic Services, and the complaint-handling procedure.
2. Hierarchy of documents. In the event of a conflict between provisions, the following shall apply, in order: (I) the GTC, (II) the Order, (III) the Terms. The Terms apply to matters not regulated in the GTC and the Order.
3. Signing the Order is tantamount to acceptance of the GTC and the Terms and results in the conclusion of the Agreement (Point 5.3 of the Order).
4. The Service Provider makes the Terms available free of charge before the conclusion of the Agreement — in the Application and at [www.amavat.pl] — in a manner enabling their acquisition, reproduction, and recording by means of the Client's IT system. At the Client's request, the Terms are sent in PDF format to the indicated e-mail address.
5. Use of the Application is possible only within the framework of a valid Agreement and solely for the purpose of its performance.
6. The Agreement is a contract of due diligence, not of result (Point 1.3 of the GTC).

§ 3. Type and scope of Electronic Services

1. The Service Provider provides the following services electronically:
 - a) making the Account and access to the Application available — management of integrations, import and transfer of Transaction Data, verification of their correctness, access to VAT calculations, reports, and copies of filed returns and reports;
 - b) automated retrieval of Transaction Data from supported external sources and import of data from unsupported sources;
 - c) technical validation of the data provided and presentation of the results in the form of notifications in the Application;
 - d) making available documents and reports generated in the course of performing the Agreement, including the VAT Payment document, VAT calculations, reports, and the archive of filed returns;
 - e) a communication channel with the Service Provider, including the transfer of files, requests, and instructions;
 - f) making available payment methods — on the terms set out in Point 4 of the Order and Point 5 of the GTC;
 - g) sending notifications concerning the performance of the Agreement to the indicated e-mail address.
2. The functional scope of the Application available to the Client corresponds to the scope of services indicated in the Order and the countries covered by it.
3. Services are performed using the Application. The Client undertakes to use the Application to the extent required by the Service Provider. The Service Provider is not obliged to perform actions relating to data provided outside the Application, unless such provision was made at its request (Point 3.2 of the Order).

To the extent a given functionality is not available in the Application, the Client shall submit requests electronically to the address indicated by the Service Provider.

4. In the event of an extension of the Application's functionality, the Service Provider may require the Client to use the Application to a greater extent.
5. Electronic Services do not include the provision of tax law advice, opinions, or explanations. The Service Provider does not itself provide tax advisory services; general tax advisory services and support during tax audits may be provided by the Service Provider's partner firms under a separate order and for separate remuneration in accordance with the Price List.
6. Content presented in the Application, including calculations, reports, and notifications, is informational and result-based in nature — it reflects data approved by the Client. It does not constitute tax or legal advice.

§ 4. Technical requirements and risks

1. Use of the Application requires:
 - a) a device with access to the Internet;
 - b) an up-to-date version of a web browser: Google Chrome, Mozilla Firefox, Microsoft Edge, or Safari (the two most recent major versions);
 - c) enabled JavaScript and cookies support;
 - d) an active e-mail address;
 - e) in the case of integration with external sources — an active account with the given source and permissions granted in accordance with the documentation made available by the Service Provider.
2. The Service Provider informs that the use of services provided electronically involves risks typical of the Internet, in particular: malicious software, phishing, unauthorized interception of data transmitted over the network, denial-of-service (DDoS) attacks, and theft of authentication data. The Parties acknowledge that data transmitted via the Internet may be lost, delayed, or infected with viruses (Point 11.2 of the GTC).
3. The Service Provider applies the technical and organizational measures described in § 11(4). The Client is obliged to use up-to-date security software and to protect its authentication data.
4. The Service Provider uses cookies and similar technologies on the terms set out in the Privacy and Cookies Policy available at [<https://amavat.pl/polityka-prywatnosci/>].

§ 5. Conclusion of the Agreement, Account activation, and amendments

1. The Agreement is concluded exclusively in electronic form, through the signing of the Order by both Parties using the Adobe Acrobat Sign service (hereinafter: "Adobe Sign"). The Service Provider does not conclude the Agreement in any other manner; in particular, the Agreement is not concluded by mere e-mail correspondence, by registration or activation of an Account in the Application, or by commencement of performance.
2. Procedure for concluding the Agreement:
 - a) the Service Provider sends the Order for signature, via Adobe Sign, to the e-mail address of the person indicated by the Client as authorized to represent it;
 - b) the Client signs in Adobe Sign within the period indicated in the invitation, and in the absence thereof — within 14 days of sending; upon expiry of this period the invitation lapses;
 - c) the Agreement is concluded upon the signatures of both Parties being submitted and Adobe Sign generating the complete document together with the audit report;

- d) the signed Order together with the audit report is made available to both Parties electronically and constitutes proof of conclusion of the Agreement.
- 3. The Parties agree that the signature affixed in Adobe Sign constitutes at least an electronic signature within the meaning of Regulation (EU) No. 910/2014 (eIDAS) and produces the effects set out in Article 25 of that Regulation. The Parties exclude the possibility of challenging the validity or effectiveness of the Agreement solely on the grounds that it was concluded in electronic form. Where the law requires written form or a qualified electronic signature for a given act — in particular for certain powers of attorney — the Parties shall carry it out in the form required by law.
- 4. The Client warrants that the e-mail address indicated for signature belongs to a person authorized to represent it and that access to the mailbox is secured. The Service Provider may make the sending of the Order for signature conditional on the use of an additional authentication method available in Adobe Sign.
- 5. Account activation. After the conclusion of the Agreement, the Service Provider sends the Client an e-mail containing an activation link and instructions for activating the Account and choosing a payment method (Point 5.7 of the GTC). Account activation does not constitute a separate agreement.
- 6. Amendments to the Agreement. Amendments to the Order, including a change of package or an extension of cooperation to further countries, require at least documentary form, whereby the Service Provider effects them via Adobe Sign or through the submission of an appropriate instruction in the Application (Point 11.3 of the GTC, Point 5.5 of the Order). Indexation of remuneration takes place automatically and does not require an amendment to the Agreement (Points 5.15–5.17 of the GTC).
- 7. The Service Provider may make the conclusion of the Agreement conditional on the presentation of registration documents, verification of the authority of the person representing the Client, and the performance of due diligence measures required by anti-money laundering and counter-terrorism financing regulations.

§ 6. Account, Users, and Provider

- 1. The Client manages access to the Account and may grant and revoke Users' permissions.
- 2. The Client is obliged to keep authentication data confidential and to notify the Service Provider without delay, no later than within 24 hours, of any suspicion of unauthorized access to the Account.
- 3. Actions performed in the Application using a User's authentication data shall be deemed performed by the Client. The Client is liable for the acts and omissions of Users as for its own.
- 4. Provider. The Client may grant the Provider access to the Application and bears sole responsibility for doing so. The Service Provider is bound by the Provider's instructions, including as to information on the type of taxation and the amount of turnover subject to taxation in relation to a given country, unless the Client expressly limits the Provider's authority and informs the Service Provider thereof (Point 3.8 of the GTC). The Client releases the Service Provider from the obligation of confidentiality towards the Provider for the purpose of making joint arrangements (Point 10.3 of the GTC).
- 5. The Client is responsible for the correct configuration of the Account and integrations with sources of Transaction Data, and for keeping the data it discloses in the Application up to date, including contact details. If such data is not updated, correspondence shall be deemed duly delivered to the previous address (Points 3.12–3.13 of the GTC).
- 6. The Service Provider makes available a multi-factor authentication mechanism and recommends its use for all Accounts with administrative permissions.
- 7. The Service Provider may block access to the Account or restrict its functionality in the event of: (i) reasonable suspicion of a security breach, (ii) exercise of the right to suspend the provision of services due to non-payment (Point 4.1 of the GTC), (iii) breach of § 10 of the Terms. The Service Provider shall inform of the blockage without delay, indicating the reason.

§ 7. License and intellectual property rights

1. Upon conclusion of the Agreement, the Service Provider grants the Client a non-exclusive, non-transferable license to use the Application, for the duration of the Agreement, solely to the extent necessary to perform the Agreement within the Client's own business activity.
2. The license covers the use of the Application in accordance with its intended purpose, via a web browser or the integrations made available, without the right to reproduce the code.
3. The Client is not entitled to: (i) grant sublicenses, lease, rent, or make the Application available to third parties — except for access granted to the Provider in accordance with § 6(4), (ii) decompile, disassemble, or reverse-engineer the source code beyond the limits set by mandatory provisions of copyright law, (iii) remove the Service Provider's markings, (iv) create competing solutions based on the Application, (v) automatically retrieve data in a manner that burdens the infrastructure beyond the scope of normal use.
4. All intellectual property rights to the Application, its interfaces, documentation, databases, trademarks, and report templates remain with the Service Provider or its licensors.
5. The Client retains rights to the Transaction Data. The Service Provider processes it solely for the purpose and to the extent necessary to perform the Agreement.
6. The Service Provider may use statistical and aggregated data arising in connection with the provision of services for the purposes of developing and improving the Application, provided that it is permanently anonymized so as to prevent identification of the Client or the data subjects.

§ 8. Provision and approval of data in the Application

1. **Deadline.** By the 6th day of the calendar month, the Client is obliged to perform in the Application the actions necessary for correct and timely settlement, in particular (Point 3.3 of the GTC):
 - a) provide — automatically using available integrations or by importing a transaction report into the Application — data on transactions carried out in the preceding calendar month, or information on the absence thereof;
 - b) provide data on additional sales not present in the source systems;
 - c) supplement the production or purchase costs of products moved between EU countries;
 - d) verify and approve the integrated data prepared for settlement.
2. By the 6th day of each calendar month, the Client shall also perform the actions necessary for the correct preparation and filing of a report to the BDO Register or the Register — where such services are covered by the Order. Data on the volume of waste generated shall be provided by the Client on an ongoing basis.
3. All sales data shall be provided exclusively via integration with a data source or import of a dedicated file in the Application.
4. **Responsibility for data.** The Client is solely responsible for verifying the correctness of the Transaction Data. The Service Provider processes only data approved by the Client and performs calculations on that basis, without verifying its conformity with reality (Point 4.6 of the GTC).
5. In addition, the Client is responsible in the Application for (Point 3.7 of the GTC):
 - a) maintaining an up-to-date and complete list of active VAT registrations;
 - b) enabling and disabling the VAT OSS module where it holds an active VAT OSS registration;
 - c) flagging the exceeding of the EUR 10,000 annual threshold for cross-border B2C sales within EU countries — by the last day of the month in which the threshold was exceeded;
 - d) providing the VAT matrix promptly after its preparation, in order to apply preferential rates;

- e) assigning a TARIC commodity code to each transaction. In the absence of a code, the Service Provider shall apply a substitute code ("Dummy-Taric-Code") and is entitled to apply the standard VAT rates in the given country — solely at the Client's risk;
 - f) timely provision of Transaction Data, including by the Provider.
6. The report format may be changed by the Service Provider at any time where the change results from changes in legislation or system changes; this does not constitute an amendment to the Agreement. The Client shall be informed of the change via the Application or by e-mail. The Client undertakes to submit reports in the currently applicable format (Point 3.9 of the GTC).
 7. During the period following the introduction of a new file format, files in the previous format shall not be validated and shall be treated as reports not submitted on time (Point 3.10 of the GTC).
 8. Effects of failure to meet the deadline or format. If data is submitted or approved after the 6th day of the month, or in an incorrect format:
 - a) the Service Provider may withhold the filing of returns or other actions until correct, approved data is obtained — for which the Client bears sole responsibility;
 - b) the Service Provider is not liable for any resulting delays or for any penalties and interest imposed by authorities;
 - c) the Service Provider may charge an additional fee in accordance with the Price List.
 9. The Client undertakes to inform the Service Provider without delay if the provision or approval of data via the Application is not possible (Point 3.2 of the GTC).
 10. Sales and shipping documents and other source documentation shall be kept at the Client's registered office. The Application is not used to store source documentation and does not replace the books or records required by law (Point 3.11 of the GTC).

§ 9. Notifications, validation, and documents in the Application

1. The Service Provider informs the Client of the compliance or non-compliance of the data provided with the required format via notifications displayed in the Application (Point 4.7 of the GTC). Validation is of a purely technical nature and does not constitute confirmation of the substantive correctness of the data.
2. Information on the amount of the VAT liability is provided in the VAT Payment document, no later than on the date on which the tax payment is due — provided that the transaction data was retrieved by the Application from an external source and approved by the Client, or provided on time. Failure to provide or approve data may result in the deadline for delivery of the VAT Payment document being postponed, for which the Client bears sole responsibility (Point 2.5 of the GTC).
3. Payment of tax, registration and annual fees, and other levies remains the Client's obligation (Point 3.1 of the GTC).
4. During the term of the Agreement, the Application provides the Client with an archive of prepared VAT reports and returns, as well as a management panel, to the extent indicated in the Price List.
5. The Client is obliged to regularly review notifications made available in the Application and correspondence sent to the indicated e-mail address.

§ 10. Prohibition on providing unlawful content

1. The Client is prohibited from providing content of an unlawful nature.
2. In particular, it is prohibited to: (I) enter into the Application data infringing the rights of third parties, (II) undertake actions disrupting the operation of the Application or the Service Provider's infrastructure, (III) attempt unauthorized access to the resources of other Clients, (IV) use the Application for purposes contrary to law.

3. Upon receipt of an official notification or reliable information about the unlawful nature of data, the Service Provider shall disable access to such data and shall notify the Client of its intention to disable access, in accordance with Article 14 of the Act on the Provision of Services by Electronic Means.

§ 11. Application availability, support, and security

1. The Service Provider shall make efforts to ensure that the Application is available at a level of [99.5]% within a calendar month, excluding Maintenance Windows, cases of force majeure, and failures on the part of external suppliers.
2. Maintenance Windows are scheduled, where possible, outside the hours of [22:00–06:00 CET] and are announced with at least 48 hours' notice.
3. Support is available on Business Days between [8:00–16:00 CET] via the Application.
1. The Service Provider applies technical and organizational measures appropriate to the risk, in particular: encryption of transmission using the TLS protocol, encryption of data at rest, role-based access control, event logging, backups performed at least once a day, and periodic recovery testing.
2. Infrastructure. The Application operates in the Microsoft Azure cloud environment, in regions located within the European Economic Area. The Service Provider selected the supplier with due diligence but is not liable for Microsoft Azure failures (Point 4.13 of the GTC).
3. The Service Provider is liable for the operation of the Application but is not liable for the correct operation of source systems, in particular the APIs of sales platforms (Point 4.13 of the GTC).
4. The Service Provider may introduce functional changes to the Application. Changes materially limiting existing functionality require 30 days' prior notice.

§ 12. Payments made via the Application

1. The rules and amount of remuneration are set out in the Order, the GTC, and the Price List. The Terms govern solely the technical handling of payments in the Application.
2. A Client whose registered office is located in a country other than Poland is obliged, before the commencement of the provision of services, to select one of the automatic payment methods made available in the Application (e.g., PayPal, credit card, direct debit). The method may be changed in the Application at any time. Clients with a registered office in Poland make payments by bank transfer to the account indicated on the invoice (Point 4.2 of the Order).
3. A failed automatic payment attempt does not release the Client from the obligation to pay. The Client shall receive, via the Application or by e-mail, information about the failed payment and the date of the next attempt (Point 4.3 of the Order).
4. Invoices are issued in electronic form and made available in the Application or sent to the indicated e-mail address. The Service Provider is entitled to issue invoices without the Client's signature (Point 5.8 of the GTC).
5. Together with the invoices, the Client receives a statement of services performed (Point 5.10 of the GTC).

§ 13. Access to the Application after expiry of the Agreement

1. After the expiry of the Agreement, the Service Provider shall send the Client information on the possibility of downloading settlement documents from the Application (Point 7.1 of the GTC).
2. After the expiry of the Agreement, the Client retains access to the Application with limited functionality — only historical data is available, and ongoing processing of Transaction Data is discontinued (Point 7.2 of the GTC).
3. After 6 months from the expiry of the Agreement, the Client loses access to the Application and the Account is deleted; recovery of documentation may then be impossible (Point 7.3 of the GTC).

4. The Client bears sole responsibility for downloading and securing its documentation after the expiry of the Agreement (Point 7.4 of the GTC).
5. Deletion of the Account does not affect the Service Provider's obligation to retain data as required by law; such data is retained solely for the purpose of performing that legal obligation and is not accessible in the Application.
6. Termination of the Agreement takes place on the terms set out in Point 6 of the GTC. The Terms cease to bind the Client upon loss of access to the Application in accordance with (3) above.

§ 14. Liability

1. The rules of the Parties' liability are set out in Point 4 of the GTC. The provisions of this section are of an organizational nature and do not extend the Service Provider's liability beyond the scope resulting from the GTC.
2. The Service Provider's liability is limited to the actual damage suffered by the Client, excluding lost profits. In any case, liability is limited to the damage which the Service Provider's insurer undertakes to cover under the Service Provider's insurance, and where the insurance does not cover a given risk — to the amount of PLN 150,000.00. This limitation does not apply to damage caused intentionally. The Service Provider undertakes to maintain insurance in an amount not lower than PLN 300,000.00 throughout the term of the Agreement (Point 4.14 of the GTC).
3. The Service Provider shall not be liable for:
 - a) Microsoft Azure failures and the incorrect operation of source systems, including the APIs of sales platforms;
 - b) the consequences of data being provided or approved after the deadline, incompletely, or in an incorrect format;
 - c) errors resulting from the inaccuracy or incompleteness of the data provided and discrepancies between such data and the source documents;
 - d) the consequences of the Client's own classification of transactions, including the absence of a TARIC code or VAT matrix, failure to flag the exceeding of the EUR 10,000 threshold, and incorrect configuration of the VAT OSS module;
 - e) actions taken on the basis of the Provider's instructions, to whom the Client has granted access to the Application;
 - f) the consequences of the Client's failure to update contact details disclosed in the Application;
 - g) tax and business decisions made by the Client on the basis of calculations and reports made available in the Application — taking into account § 3(5) and (6).
4. As regards advice or information provided orally, the Service Provider shall be liable only to the extent such advice or information has subsequently been confirmed in writing (Point 4.12 of the GTC).
5. The Parties exclude warranty for defects under Article 558 § 1 of the Civil Code to the extent permitted by law.

§ 15. Confidentiality

1. The rules of confidentiality are set out in Point 10.2 of the GTC. The Parties are obliged to keep confidential the content of the Agreement and any confidential information obtained in the course of its performance.
2. The confidentiality obligation does not apply where the Service Provider is required by law to disclose information to state authorities.
3. The Client releases the Service Provider from the confidentiality obligation towards the Provider, for the purpose of making joint arrangements (Point 10.3 of the GTC).

§ 16. Protection of personal data

1. The rules for processing personal data for which the Service Provider is the controller — including data of persons representing the Client and of Users — are set out in the Privacy Policy available at [<https://amavat.pl/polityka-prywatnosci/>].
2. The rules for processing personal data for which the Client is the controller are governed by the data processing agreement referred to in Point 10.1 of the GTC.
3. The Client's refusal to conclude the processing agreement constitutes grounds for termination of the Agreement without notice (Point 10.1 of the GTC).
4. Services may be provided by partner firms and other specialized entities acting on behalf of the Service Provider, which involves the transfer to them of data concerning the Client, including personal data (Point 3.4 of the Order). The list of sub-processors constitutes an annex to the data processing agreement referred to in Point 10.1 of the GTC.

§ 17. Complaints

1. The Client may submit complaints regarding Electronic Services via the Application, to info@amavat.eu, or in writing to the Service Provider's registered office address.
2. A complaint should contain: identification of the Client, correspondence address, a description of the objections together with an indication of the date and circumstances of the event, and the Client's request.
3. The Service Provider shall consider the complaint within 14 Business Days of its receipt. In particularly complex cases, this period may be extended to 30 days, of which the Service Provider shall notify the Client together with the reason.
4. The response to the complaint is provided in documentary form to the Client's e-mail address or via the Application.
5. Complaints concerning calculations and settlements should be reported without delay upon their discovery.

§ 18. Amendments to the Terms

1. The Service Provider may amend the Terms for important reasons, in particular: changes in legislation, changes in the scope or manner of provision of Electronic Services, technological changes, security requirements, or organizational changes on the part of the Service Provider.
2. The procedure for amending the Terms corresponds to the procedure for amending the GTC (Point 9 of the GTC): amendments take effect immediately upon the Client being informed, unless the amendments result in the Client acquiring or losing specific rights — in which case the amendment shall be announced with 1 month's notice.
3. Within the period referred to in (2), the Client may terminate the Agreement in accordance with Point 6.2 of the GTC. If notice is given in connection with an amendment to the Terms, the Client shall remain bound by the Terms in their unchanged wording until the end of the Agreement's term.
4. Changes of a purely editorial nature and changes to the report format (§ 8(6)) do not require compliance with the procedure set out in (2).

§ 19. Force majeure

1. Neither Party shall be liable for failure to perform or improper performance of obligations caused by force majeure, i.e., an external event, unforeseeable and unavoidable, including: natural disasters, states of emergency, epidemics, acts of war, acts of public authority, and failures of energy or telecommunications networks of a supra-regional scope.
2. A Party affected by force majeure shall notify the other Party without delay, no later than within 7 days.

§ 20. Clients operating as sole proprietors

1. The provisions of this section apply exclusively to Clients concluding the Agreement in connection with a sole proprietorship and apply together with Point 6 of the Order.
2. Such a Client has the right to withdraw from the Agreement within 14 days of its conclusion, without giving a reason and without incurring costs, subject to (3).
3. If the Client has requested that the provision of services begin before the expiry of the period referred to in (2), it accepts the obligation to pay for services performed up to the moment of withdrawal; withdrawal is not possible with respect to services actually performed up to that time.
4. Activation of the Account and commencement of use of the Application before the expiry of the period referred to in (2) shall be treated as a request for the commencement of the provision of services within the meaning of (3). The Service Provider shall obtain the corresponding statement upon Account activation.
5. The provisions of § 14(5) (exclusion of warranty for defects) shall not apply to Clients referred to in (1) where the Agreement is not of a professional nature for them within the meaning of Article 385⁵ of the Civil Code.

§ 21. Final provisions

1. The Agreement, including the Terms, is governed by Polish law (Point 11.4 of the GTC, Point 5.8 of the Order).
2. The court having jurisdiction to resolve disputes is the competent court in Wrocław (Point 11.5 of the GTC).
3. The exchange of data and information under the Agreement is carried out in electronic form. The Service Provider is not obliged to accept accounting documentation in paper form (Points 11.1–11.2 of the GTC).
4. The Client may not transfer the rights and obligations arising from the Agreement without the Service Provider's prior written consent. This restriction does not apply to the Service Provider's cooperation with partner firms and other specialized entities (Point 5.6 of the Order).
5. Should any provision of the Terms prove invalid or ineffective, the remaining provisions shall remain in force, and the Parties shall replace it in good faith with a provision closest to the original intent.
6. The Terms have been drawn up in the Polish language. Should a foreign-language version be prepared, in the event of discrepancies the Polish version shall prevail.
7. The Terms enter into force on 1 August 2024.