Cookie Policy

Version dated 14 October 2026. Effective upon publication on the Website.

1. Who is responsible for the Website

The Website is operated by Aleksandra Władarczyk, trading as Biuro Usług Podatkowych i Rachunkowości „SANDRA” Aleksandra Władarczyk, ul. Sosnowa 95, 97-200 Tomaszów Mazowiecki, Poland, tax identification number (NIP) 7731146207, statistical identification number (REGON) 592183648. Contact: biurosandra@biurosandra.pl, telephone +48 44 724 41 43 or +48 889 022 303.

This document covers the Office’s public website on which this Policy is made available, including its Polish and English versions. It does not cover the separate Client Area or technical records associated with logging in to the WordPress administration panel. The rules for processing personal data are set out in the Privacy Policy available on the Website.

2. What cookies and similar technologies are

Cookies are small pieces of information stored in your browser. Using the Website may also involve storing or reading information in localStorage or sessionStorage. These mechanisms have different lifetimes: until the session ends, until a specified date or until the data is deleted.

Unlike cookies with an expiry date, localStorage does not automatically delete a record after a particular time. Records are removed by the Website’s mechanism or by the User through their browser settings. An external service may receive an IP address and request data even where it does not store cookies.

3. Necessary mechanisms

Without prior consent, we use only technologies falling within the exemption in Article 399(3) of the Polish Electronic Communications Law: those necessary to transmit an electronic communication or provide a service requested by the User. This includes Website protection mechanisms and the technical storage of privacy choices needed to respect those choices. We assess each technology’s necessity separately.

Privacy settings are managed by Real Cookie Banner running on the Website. This mechanism records the User’s choice and the information needed to respect and document it. We do not automatically consider choice identifiers anonymous. WP Cerber Security protects the Website against automated spam and abuse.

4. Technologies used on the public Website

The following list covers mechanisms used by public visitors to the Website. Biuro SANDRA is the Website service provider; the names Real Cookie Banner and WP Cerber Security refer to software running on the Website. Use of these names does not itself mean that the browser connects directly to an external server operated by the software developer.

WP Cerber Security – cerber_groove and cerber_groove_x_*; type: HTTP cookies; purpose: protection against automated spam and abuse; validity: 15 days; domain on the working version: biurosandra.host923120.xce.pl; prior consent: not required to the extent necessary to protect the requested service.

Real Cookie Banner – real_cookie_banner*; type: HTTP cookies; purpose: storing privacy choices so that the Website can respect them; validity: 365 days; domain on the working version: biurosandra.host923120.xce.pl; prior consent: not required to the extent necessary to remember the choice.

Real Cookie Banner – real_cookie_banner-test; type: test HTTP cookie; purpose: checking whether cookies can be stored in the browser; duration: deleted immediately after the test; the system’s technical declaration gives an expiry of 365 days, but this does not mean that a successfully deleted test cookie is retained for that period; domain on the working version: biurosandra.host923120.xce.pl; prior consent: not required for the necessary test of the settings mechanism.

Real Cookie Banner – real_cookie_banner* and real_cookie_banner-consent-queue*; type: localStorage; purpose: buffering the choice and queuing its recording in the documentation on the server; duration: until removed by the Website's mechanism or the User; localStorage has no automatic expiry date; storage origin on the working version: https://biurosandra.host923120.xce.pl; prior consent: not required to the extent necessary to process and document the choice.

An asterisk (*) denotes a variable part of a record's name. Details are also available in Privacy settings. A browser record's lifetime is not the retention period for the history of choices in the database on the server; the records of choices and personal data are addressed separately in the Privacy Policy.

5. Optional services

The current public Website has no active optional services managed by the consent system and uses no analytics or advertising tools. Website fonts are loaded from the Website's own server, and the WordPress Emojis mechanism has been disabled.

If technologies other than those strictly necessary are introduced, they will not be used before appropriate consent has been obtained. Refusal does not prevent access to information about the Office or the ability to send an enquiry. Users may choose individual purposes or services separately where these are available.

Choices about Website functions do not constitute consent to a newsletter, marketing contact or undisclosed analytics. Introducing a new tool requires the information to be updated beforehand and consent to be obtained where required.

6. How to choose, change or withdraw consent

The settings window contains the buttons labelled “Akceptuj wszystkie”, “Odrzuć opcjonalne” and “Wybierz indywidualnie” in Polish, and their equivalents in the English version. In the current configuration, no optional services are active: acceptance does not activate analytics or marketing, and refusal does not disable mechanisms that are genuinely necessary.

You can reopen Privacy settings at any time using the permanently available link at the bottom of the page. A consent withdrawal function is also available and allows you to make a new choice. If an active service relies on consent, withdrawing it stops further actions dependent on that consent and does not affect the lawfulness of earlier processing.

We do not infer consent from scrolling, closing the window, silence or simply continuing to use the Website. Only mechanisms that are genuinely necessary remain enabled by default.

7. Browser settings and changes

You can block or delete cookies and Website data in your browser settings. Deleting saved settings may cause the choice window to reappear. Blocking technical storage may make it difficult to remember preferences. To withdraw consent given on the Website, also use Privacy settings.

We update this Policy when Website functions or the technologies used change. Before introducing a new function requiring consent, we provide appropriate information and obtain that consent. This version covers the configuration of the working version of the Website. When the Website address changes, we update the list of domains and technologies to reflect the Website as it actually operates.