Terms of Use of the Biuro SANDRA Website

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

§ 1. The Office and contact details

1. The service provider and operator of the Website is Aleksandra Władarczyk, trading as Biuro Usług Podatkowych i Rachunkowości „SANDRA" Aleksandra Władarczyk, with the Office at ul. Sosnowa 95, 97-200 Tomaszów Mazowiecki, Poland, tax identification number (NIP) 7731146207, statistical identification number (REGON) 592183648, registered in the Central Register and Information on Economic Activity (CEIDG), hereinafter referred to as the "Office".

2. You may contact the Office, including about the operation of the Website and complaints, using the following details:

- e-mail: biurosandra@biurosandra.pl;
- telephone: +48 44 724 41 43, extensions 10–34, or +48 889 022 303;
- postal address: ul. Sosnowa 95, 97-200 Tomaszów Mazowiecki, Poland.

3. Aleksandra Władarczyk obtained the professional title of tax adviser in Poland and is entered in the list of tax advisers maintained by the National Council of Tax Advisers under number 14950. She belongs to the professional body, the National Chamber of Tax Advisers (KIDP). Information about the entry and how to verify it is available through the tax adviser search service at https://kidp.pl/. The Rules of Professional Ethics for Tax Advisers are available at https://kidp.pl/poznaj-kidp/etyka.

§ 2. Scope of the Website

1. "Website" means the Office's public website on which these Terms of Use are made available, including its Polish and English language versions. "User" means a person using the Website. These Terms of Use set out the conditions under which the Office provides free electronic services through the Website.

2. The Office provides the following free electronic services through the Website:

- access to information about the Office, its services and published materials, including blog articles;
- searching published blog content using the search function;
- submitting an enquiry, request for contact or request for a quotation using the contact form.

3. The contact form is intended exclusively for enquiries to the Office about possible cooperation, the scope of its services, requests for contact or quotations. Sending an enquiry does not constitute an order for a paid service, an offer to conclude a contract within the meaning of Article 66 of the Polish Civil Code, or acceptance of an offer. It does not create an obligation to pay or an obligation on the Office to accept an engagement.

4. The Office's response, including any quotation or preliminary proposed terms of cooperation, is for information purposes and constitutes an invitation to further discussions within the meaning of Article 71 of the Polish Civil Code, rather than an offer binding on the Office. Receiving a quotation, confirming interest in it or continuing correspondence about an enquiry does not in itself constitute the conclusion of a contract for paid services. Cooperation begins only on the basis of a separate contract concluded by the parties outside the Website, specifying, in particular, the scope of services, fees, time limits and other terms of cooperation.

5. The "Client Area" link leads to a separate system at panel.biurosandra.pl. These Terms of Use cover only the public Website. The rules for accessing the Client Area and submitting documents through it are agreed separately as part of cooperation with the Office.

6. The Website is not intended for concluding contracts for paid bookkeeping, payroll and HR administration or tax advisory services. The rules for providing such services, including the Office's liability and payment arrangements, are governed by separate contracts and mandatory provisions of law.

§ 3. Starting and ending use of the Website

1. A contract for a particular free electronic service provided through the Website is concluded when the User starts using the relevant function and lasts for the duration of that service. Use does not require creating an account or placing an order for a paid service.

2. Use of the content access service starts when the User opens the relevant page of the Website and may be ended at any time by leaving that page, which ends use of that function.

3. Use of the search function starts when the User enters a search term and runs the search. The function displays results corresponding to that term. The User may change the term or end use by leaving the page. An absence of results may mean that no content corresponding to the enquiry has been published on the Website.

4. To send an enquiry, the User must complete the fields marked as required and select “Wyślij zapytanie” or the equivalent button in the English version of the Website. Optional fields may be left blank. The form service consists of the technical transmission of the message to the Office and ends when the message has been sent. Before sending it, the User may cancel by leaving the form. Technical confirmation that a message has been sent does not mean that the Office has accepted an engagement.

5. Before sending an enquiry, the User is given an opportunity to read these Terms of Use and the information on personal data processing, which are available next to the form. Sending an enquiry does not subscribe the User to a newsletter or constitute consent to subsequent marketing. Any marketing consent that may be requested is separate and voluntary.

6. Sending an enquiry does not in itself mean that the Office has accepted an engagement or undertaken to perform any action within a particular time. Where urgent action is needed, particularly in connection with a tax or procedural deadline, the availability and timing of assistance must be agreed directly with the Office. This does not affect obligations arising under separate contracts already concluded.

§ 4. Technical requirements and safe use

1. To use the Website, the User needs a device with Internet access and an up-to-date browser supporting standard website technologies, including HTML and CSS. Interactive functions may require JavaScript to be enabled. A functioning e-mail address is needed to receive an e-mail response. The Office does not charge for use of the Website; the User bears the usual costs of Internet access or telephone calls under the agreement with their own provider.

2. The Website may use cookies and similar technologies. Information about their purposes, scope, duration and how to manage them is available in the Privacy Policy and Cookie Policy. Where required by law, technologies falling outside the statutory exemptions are used only after the User has given prior consent, which may be withdrawn in the privacy settings. Consent to optional cookies, analytics or marketing is not a condition of viewing information about the Office or sending an enquiry.

3. Typical risks associated with Internet services include malicious software, attempts to obtain data fraudulently and impersonation of the Office or other persons. We recommend keeping your operating system and browser up to date, checking website addresses and message senders, and not giving passwords or authentication codes to third parties. Further information about the functions and purposes of technologies used on the Website, including those that store or access information on the User’s device, is available in the Privacy Policy, Cookie Policy and privacy settings on the Website.

4. The form is intended for initial contact and is not intended for submitting accounting documents, employees’ personal data, PESEL identification numbers, health data, passwords or other confidential information that is not necessary to formulate an enquiry. The User should limit the message to the information needed for an initial assessment of the enquiry. If documents are needed, the Office will indicate an agreed method of submitting them securely.

5. Users must not provide unlawful content through the Website, infringe other persons’ rights, transmit malicious software or take action that disrupts the Website. The Office may apply technical measures that are necessary and proportionate to protect the Website against such action, while respecting Users’ rights.

6. If the form or search function fails, or the Website is unavailable, the User may report the problem and contact the Office using the details in § 1. The User's statutory rights remain unaffected.

§ 5. Nature of the materials, copyright and personal data

1. Materials published on the Website, including blog articles on taxation, accounting and payroll and HR matters, are general information and educational materials. They do not constitute individual tax, legal or accounting advice relating to a particular set of circumstances. Applying any guidance they contain requires consideration of the circumstances of the case and current law. The Office exercises due care to ensure the reliability of its publications, but content may need updating as legislation or case law changes. This does not limit the Office's liability under mandatory provisions of law or a separate contract.

2. Website content, including articles, studies, graphic materials, layouts and other elements that qualify as protected works, is protected under the applicable copyright and related rights laws. The rights belong to the Office or other entitled parties, according to the legal basis on which the materials are used.

3. The User may read the materials in the course of normal use of the Website, link to them and use them within the limits of permitted use under the law, including the right to quote. Further dissemination or commercial use beyond what is permitted by law requires the permission of the rights holder. These Terms of Use do not restrict statutory exceptions to copyright protection.

4. The rules for processing personal data, particularly data submitted using the contact form, and information about the purposes, legal bases, retention periods, recipients and rights of data subjects are set out in the Privacy Policy, linked from the Website and next to the form. The Cookie Policy and privacy settings allow Users to manage consent to optional technologies where such technologies are used.

§ 6. Complaints about the operation of the Website

1. Complaints about the Website's electronic services may be submitted by e-mail or post using the Office's contact details in § 1. No special form or specific subject line is required.

2. To help resolve the problem, it is useful to provide a description, the approximate time it occurred, the User's request and contact details enabling a response. A PESEL identification number, a scan of an identity document or data unnecessary to examine the complaint is not required.

3. The Office responds to complaints no later than 14 calendar days after receiving them. The response is sent by e-mail or on paper, according to the indicated contact method, and, in the case of a consumer, on paper or another durable medium. If further information is needed, the Office may request it; this does not extend the statutory time limit for responding. Where Article 7a of the Polish Consumer Rights Act applies to the complaint, failure to respond within the statutory time limit has the effects specified in that provision.

§ 7. Users' rights and dispute resolution

1. These Terms of Use do not limit rights granted to the User by mandatory provisions of law, including consumer rights and the rights of a natural person conducting business where the statutory conditions for consumer protection are met in the particular case. Any right to withdraw from a separate contract for the Office's paid services, and the rules for exercising it, are governed by the law applicable to that contract; these Terms of Use do not establish such contracts.

2. A consumer may seek assistance from the competent municipal or district consumer ombudsman. Information about out-of-court consumer dispute resolution and authorised bodies is available on the website of the Polish Office of Competition and Consumer Protection (UOKiK). The Office's participation in a particular procedure is subject to the law and any statements required from the parties. If a dispute remains unresolved following a consumer complaint, the Office provides the consumer, on paper or another durable medium, with information about its intention or agreement to participate in such a procedure, or its refusal to participate, as required by law.

3. Polish law applies to the electronic services covered by these Terms of Use. This choice does not deprive consumers of the protection afforded by provisions that cannot be derogated from by agreement and that would apply in the absence of a choice of law, in particular the law of the country of their habitual residence where the statutory conditions for its application are met. These Terms of Use do not restrict the right to bring proceedings before a court having jurisdiction under the applicable law.

§ 8. Availability of and changes to these Terms of Use

1. These Terms of Use are available free of charge on the Website before use of the electronic services begins, in a manner enabling them to be downloaded, saved and reproduced. On request, the Office also provides them by e-mail.

2. These Terms of Use take effect on the date they are published on the Website. The Office may change them for justified reasons, particularly changes in the law, the Website's functions, the technologies used or the Office's details. The Office publishes a new version on the Website with its effective date.

3. The new version applies to use of the Website from the indicated date. An enquiry submitted earlier is subject to the version available when it was sent. Changes to these Terms of Use do not alter separate contracts for the Office's services or rights already acquired by the User.

4. These Terms of Use are available in Polish and English. Both versions should set out the same conditions. In the event of a discrepancy, interpretation must not result in any limitation of the User's rights under mandatory provisions of law.