

# **TERMS AND CONDITIONS OF PROVIDING ACCOUNTING SERVICES BY TAXCOACH LIMITED LIABILITY COMPANY**

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## **I. General provisions**

- 1) These Regulations define the conditions for the provision of accounting services by the Office and constitute an integral part of the Agreement concluded between the Office and the Client, regulating its provisions in detail.
- 2) The Office provides financial and accounting services as well as HR and payroll services to clients, on the terms specified in the concluded Agreement, these Regulations and the Price List, in accordance with the provisions of generally applicable law in the territory of the Republic of Poland.
- 3) The Client is obliged to read these Regulations before concluding the Agreement and to comply with its provisions.
- 4) The Office declares that:
  - a. is in the economic and financial situation ensuring the implementation of the Subject of the Agreement,
  - b. has the necessary knowledge, skills and experience as well as organizational capabilities for the proper implementation of the provisions of the Agreement,
  - c. has the necessary authorization and legal Comarch Optima software to perform the Agreement,
  - d. the person signing the Agreement is duly authorized and entitled to conclude the Agreement and has obtained all corporate approvals for its conclusion and performance.
- 5) The Client declares that:
  - a. he is not obliged to keep accounting in the manner and in the form provided for in the Accounting Act - the declaration does not apply to the Principal keeping the accounting books
  - b. the person signing the Agreement is duly authorized and entitled to conclude the Agreement and has obtained all corporate approvals for its conclusion and performance.

## **II. Definitions**

The terms used in these Regulations have the following meanings:

- 1) Personal files - a set of documents related to the establishment of an employment relationship or order by the Client with another natural person, including, in particular, a personal questionnaire, statements to the contract of mandate, medical examinations, certificates of completion of initial health and safety training, PIT declarations, employment certificates and completion certificates schools, other documents in accordance with the Regulation of the Minister of Family, Labor and Social Policy of 10 December 2018 on employee documentation.
- 2) Office / Contractor - this is an accounting office of Taxcoach limited liability company with its registered office in Poznań, ul. Wierzbicice 44A / 40A, 61 - 568 Poznań, registered in the Register of Entrepreneurs of the National Court Register under KRS number 0000653979, whose registration files are kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań, 8th Commercial Division of the National Court Register, with NIP number 7792455049, o share capital PLN 20,000.00, e-mail ksiegowosc@taxcoach.pl providing accounting services in the scope referred to in point IV of the Regulations.
- 3) Price list - this is the information published on the website <https://taxcoach.pl/regulacje-i-obwieoszenia.php> in which the Office specified the terms and amount (net) of remuneration for the Office's services, which is an integral part of the Agreement with the Office. Changing the Price List does not mean changing the Agreement or the Regulations and does not require the Client's signature. When changing the Price List, the procedure described in these Regulations applies.
- 4) Document - a document or a set of documents sent to the Bureau in the manner specified in point VI of the Regulations, in order to process the information contained therein for accounting, tax, HR and payroll or ZUS purposes, in particular, such as sales invoices, purchase invoices, bills, accounting notes, payrolls, declarations, time records, employee personal files, documentation regarding fixed and current assets, contracts, policies and others. Several Accounting operations may be performed on the basis of one document, especially when accounting is kept within the accounting team 5.
- 5) GTU - marking of the GTU position is an element of the JPK file marked in their structure as a mandatory field, it determines the type of transaction.
- 6) Confidential Information - any confidential or proprietary information provided by the Disclosing Party to the Receiving Party for use in connection with the services described in the Regulations or the Agreement, except for (i) information that the receiving party has already met without breaching any obligation to maintain the confidentiality of (ii) information generally available, except when the information is generally available as a result of disclosure by the Party; receiving such information in violation of this Agreement; and (iii) information that the receiving party has obtained from a source other than the disclosing Party in a manner other than on a confidential basis. Confidential Information also includes any trade secrets, procedures, proprietary data, including personal data, information and documents, and price or product information provided to the Receiving Party by the Disclosing Party.
- 7) JPK - uniform control file.
- 8) Client / Principal - it is any entity concluding an Agreement with the Office, including a natural person running a business, a legal person or an organizational unit without legal personality, the provisions of which grant legal capacity, having the status of an entrepreneur within the meaning of the Civil Code, using the services Offices.
- 9) KPIR - revenue and expense ledger.
- 10) Accounting - means a single activity in order to process information resulting from the Documents of accounting importance or an operation performed by the Office, in accordance with the item included in the journal, income and expense ledger, register of purchases and sales of the Client, kept in accordance with the client's accounting needs and applicable regulations, in particular the Accounting Act, the Personal Income Tax, Goods and Services Act, etc. The number of Postings in a given period is the basis for determining the Agency's remuneration for services provided to the Client.

- 11) Settlement period - it is a full calendar month to which the accounting, tax, HR and payroll documentation as well as those related to social or health insurance relates.
- 12) Customer Panel - a service provided electronically by the Office for the benefit of Customers, the provision of which begins with the conclusion of the Agreement, by giving the Customer individual access using a login and password. Access to the Customer Panel is free of charge. The service enables the Customer to register and maintain the electronic version of the Documents, as well as send them to the Office, verify current tax and social security and health insurance receivables, verify the current state of settlements with the Office, view the electronic revenue book, issue VAT invoices, receive VAT invoices from Offices, conducting debt collection processes, monitoring the performance of the subject of the Agreement by the Office and communication with the Office. Individual activities within the Customer Panel may be subject to appropriate fees in accordance with the Price List. The Customer Panel is an integral part of the concluded Agreement, through which the Agency performs part of its contractual obligations.
- 13) Regulations - these Regulations constitute an integral part of the Agreement for the provision of accounting services to the Client by the Office, available free of charge via the website at <https://taxcoach.pl/regulacje-i-obwieoszenia.php>, which provides the opportunity to read its content prior to the conclusion of the Agreement, as well as its acquisition (download), playback, saving and printing at any time during the Agreement.
- 14) Parties - individually means the Client or the Office, or both.
- 15) Agreement - it is an agreement for the provision of accounting, payroll or HR services by the Office, listed in point IV of the Regulations, concluded between the Office and the Customer, for an indefinite or specified period, determined by the Customer, the detailed type of services is specified by the package selected by the Customer in accordance with the Price List.
- 16) ZUS - Social Insurance Institution.

### III. Copyrights

Exclusive copyrights to the content on the taxcoach.pl website and being part of the Agreement, Price List or Regulations belong to TaxCoach sp.z o.o. with headquarters in Poznań, ul. Wierzbięcice 44A / 40A, 61 - 568 Poznań, KRS number 0000653979, NIP number 7792455049 or third parties from whom the Office obtained the right to use this content. The copyrights related to the taxcoach.pl website and the Customer Panel are protected by the Act on Copyright and Related Rights of February 4, 1994 (Journal of Laws of 2017, item 880, i.e.).

### IV. Scope of Office's Services

- 1) The Office provides services in accordance with the Price List and the services indicated by the Client in the Agreement and additional services consisting in particular of:
  - a. recognition of the Documents provided by the Client by their posting,
  - b. keeping VAT purchases and sales records,
  - c. calculating tax liabilities due to PIT, CIT and VAT, based on the Purchase documents provided by the Customer and the kept records of sales documents,
  - d. submitting tax declarations by electronic means,
  - e. preparation of annual tax returns for an individual taxpayer (PIT-36 + PIT-O or PIT-36L),
  - f. registering and deregistering the client's employees at ZUS,
  - g. preparing payroll,
  - h. calculating liabilities towards ZUS,
  - i. submitting insurance documents to ZUS,
  - j. HR services for people who have an employment relationship with the client,
  - k. other activities in accordance with the Customer's needs, indicated in the Agreement or an additional order in accordance with the Price List or individual valuation,
  - l. In the tax revenue and expense ledger:
    - i. keeping a tax book of revenues and expenses,
    - ii. keeping registers of VAT purchases and sales,

- iii. keeping human resources and payroll (including settlements with ZUS),
  - iv. determining the amount of advance payments for income tax and VAT and drawing up relevant tax declarations,
  - v. keeping records of fixed assets and intangible assets, as well as records of equipment,
  - vi. preparing annual settlements in the field of client's income tax,
  - vii. meetings at the Office to analyze the current financial and tax situation of the Client in the case of some packages of the Agreement in accordance with the Price List,
  - viii. support for the control conducted by the Tax Office, the Tax Chamber, the National Bank of Poland, the Statistical Office - in the scope related to accounting and tax records
  - ix. creating and sending to the appropriate Tax Office the Uniform Audit File (JPK);
- m. With a lump sum on recorded revenues:
- i. keeping records of revenues in order to determine the flat-rate income tax,
  - ii. keeping registers of VAT purchases and sales,
  - iii. keeping human resources and payroll (including settlements with ZUS),
  - iv. determining the amount of advance payments for income tax and VAT and drawing up relevant tax declarations,
  - v. keeping records of fixed assets and intangible assets,
  - vi. preparing annual settlements in the field of the Principal's income tax,
  - vii. servicing the control carried out by the Tax Office, the Tax Chamber, the National Bank of Poland, the Statistical Office - in the scope related to accounting and tax records,
  - viii. creating and sending to the appropriate Tax Office the Uniform Audit File (JPK);
- n. With a tax deduction card:
- i. keeping sales records for the purposes of the tax card,
  - ii. keeping registers of VAT purchases and sales,
  - iii. keeping human resources and payroll (including settlements with ZUS),
  - iv. servicing the control carried out by the Tax Office, the Tax Chamber, the National Bank of Poland, the Statistical Office - in the scope related to accounting and tax records,
  - v. creating and sending to the appropriate Tax Office the Uniform Audit File (JPK);
- o. For the books of accounts:
- i. keeping the client's accounting records (synthetic and analytical) in the form of: a journal, general ledger account and subsidiary ledgers, a statement of turnover and balances of the general ledger and auxiliary ledgers, a separate inventory
  - ii. keeping registers of VAT purchases and sales,
  - iii. keeping human resources and payroll (including settlements with ZUS),
  - iv. determining the amount of advance payments for income tax and VAT and drawing up relevant tax declarations,
  - v. preparation of annual returns in accordance with tax laws and annual financial statements in accordance with the Accounting Act, based on data resulting from accounting records and other necessary information provided by the client,
  - vi. preparation of monthly financial reports for the purposes of management accounting - simplified balance sheet and profit and loss account,
  - vii. current analysis of the financial and tax situation for some packages in accordance with the Price List,
  - viii. servicing the control carried out by the Tax Office, the Tax Chamber, the National Bank of Poland, the Statistical Office - in the scope related to accounting and tax records,
  - ix. creating and sending to the appropriate Tax Office the Uniform Audit File (JPK);
- 2) The services referred to in point IV. 1) of the Regulations, will be performed by the Office on the basis of the following documents: accounting, HR and payroll; provided to the Office by the Client in the manner specified in point VI of the Regulations.

- 3) The scope of services provided by the Agency, binding on the Parties, will be specified in the Agreement, based on the appropriate package and additional services selected by the Client. The scope of services provided by the Office depends on the package selected by the Customer: Base Package, Silver Package, Gold Package, Platinum Package in accordance with the Price List. The number of documents indicated in a given package means the monthly number of Postings within the meaning of the Regulations.
- 4) The office provides services on working days from Monday to Friday, except for public holidays, from 7:00 to 15:00.
- 5) The Customer is entitled to change the package selected by him, indicated in the Agreement, no more than twice in one calendar year. If you want to change the package, the customer is obliged to notify in advance
- 6) Office via e-mail to the address of the Office: ksiegowosc@taxcoach.pl. The new package will be effective from the next calendar month following the month of willingness to submit the change. Changing the package by the Customer, on the terms set out in this section of the Regulations, does not require changing the Agreement.

## **V. Responsibility and Obligations of the Client**

- 1) The customer undertakes to timely:

- a) provide the office with complete Documents in traditional or electronic form in accordance with point VI of the Regulations,
- b) providing confirmations of payment of remuneration, social security contributions, bank charges and other costs for which there are no accounting documents and should be included in the costs of running a business,
- c) providing the full accounting to the Bureau of bank statements in PDF and mt 940 or PDF format,
- d) registering and delivering undocumented sales records,
- e) forwarding the vehicle mileage records,
- f) purchase / possess and report to the appropriate Tax Office and run a cash register - if required by law, keep undocumented sales records at the place of business or, if required by law, install cash registers (fiscal) at each point of sale and report each from the fact of installing new cash registers to the competent Tax Office,
- g) forwarding the records of working time and providing the Bureau with data necessary to prepare payrolls,
- h) transfer the inventory at the end of the year in the form of a physical inventory of quantities and the valuation of these quantities,
- i) transferring the actual described expenditure to delivered Documents, and in the case of purchases to the existing fixed assets, a careful description allowing to determine which fixed asset is related to the purchase and the nature of the expenditure, i.e. whether it is an improvement (reconstruction, superstructure, reconstruction, modernization) or renovation, i.e. replacement of a broken element,
- j) submit all declarations other than VAT, PIT, ZUS after granting a power of attorney for the Office, and financial statements, if they have not been entrusted to be submitted on the basis of an appropriate power of attorney of the Office
- k) setting up a ZUS account in the ZUS PUE electronic system and providing the Office with the required data on the settlement of contributions
- l) granting the Office relevant powers of attorney to represent the client before tax authorities and ZUS in the form of separate documents, in particular submitting a power of attorney to ZUS-PEL for the employees of the Office, submitting a power of attorney UPL to the competent Tax Office at the beginning of cooperation and at each possible subsequent change of the dedicated an accountant who serves the client, as well as paying the costs of powers of attorney granted to the Office
- m) regulating their public and contractual obligations towards the Office,
- n) provide information on the payment of their expenses,
- o) providing all employment contracts and personal files of employees in the case of entrusting the Office with keeping personnel and payroll documentation,

- p) preparation of all Documents along with the protocol of their delivery on the planned date of their receipt or sending to the Office, if they are submitted in a traditional form and delivered to the Office, and constituting the basis for the provision of services by the Office, no later than by the 5th day of the month following the month to which the documents relate,
- q) providing other documents necessary to assess the qualifications of Documents, such as: contracts, agreements, decisions, reports, etc., and informing about all changes and conditions affecting the size and correctness of the calculation of the tax liability and keeping accounting books,
- r) and immediately notify the Office in an exhaustive, reliable and truthful manner about any changes in the business or statutory activity that affect the provision of services and the performance of the Agreement by the Office,
- s) deliver to the Office - on the date indicated by the Office - all documents necessary to prepare annual tax returns, including documents regarding the spouse, if the Customer will jointly settle accounts with the spouse, and other documents and information required by the Customer to take advantage of any discounts,
- t) transfer to the Office only Documents whose originals are in its possession, and their content and form are consistent with the original,
- u) transferring Cost documents with appropriate annotations on, among others: the date of receipt, the purpose of the item on the invoice, other that affect the correct accounting records. If there is no GTU number on the Document, the Customer is obliged to describe the Document with the appropriate GTU number, under which to post the transaction to JPK. Any deficiencies in this respect must be supplemented by the Customer within the time limit indicated by the Agency. In the event of any deficiencies on the part of the Customer in describing sales invoices with GTU codes, the Customer is responsible for any incorrect SAF-T reports,
- v) The customer is obliged to inform about all related transactions. In the absence of clear information on the invoice informing about the sale to related entities, the Office will assume that there are no connections between the entities of the transaction. The Customer is fully responsible for providing the above-mentioned information and the lack of a reference document is considered to be default information, ie "no relationship between entities".
- w) providing information about the Customer's expenses related to sales via internet platforms, auctions, etc., the Customer is obliged to accurately describe each Document what the specific expense was related to, what transactions were and which VAT invoices related to these transactions. This obligation is fulfilled if the Documents received from the Customer contain appropriate annotations.

2) The customer is responsible for:

- a. incorrect or untimely submission of declarations (e.g. VAT or JPK) not entrusted to the Office or in the case of failure to provide the appropriate power of attorney, including for any administrative penalties and penalty interest for late payment,
- b. collecting the taxes due and paying them on time to the account of the competent tax authorities,
- c. collection of contributions for all social and health insurance and their timely payment to the appropriate accounts of the Social Insurance Institution,
- d. ensuring the correctness and timely transfer of information to the Office, which constitute the basis for the provision of services, and, consequently, for any negative effects of any delay due to the fault of the Customer, and for their own instructions,
- e. the adopted date of receipt of the Document by the Office, as well as any administrative penalties or interest in the event of failure to meet the deadlines due to the fault of the Client,
- f. the reliability of costs and the fact that they are used to obtain or secure income in accordance with generally applicable laws,
- g. submitting financial reports prepared by the Office on time,
- h. timely delivery of PIT 11 forms to employees.

## **VI. Submission of Documents to the Office**

- 1) Customers are obliged to provide Documents and other documents necessary for the Accounting and performance of the subject of the Agreement by the Office within the following dates:

- a) The Customer is obliged to submit to the Office by the 5th day of the following month:
    - a. a set of Documents showing the revenues and costs incurred, described by the date of receipt, the purpose of the items on the Documents, and other descriptions necessary for the correct settlement of liabilities / receivables towards the tax office as well as for the correct keeping of accounting records and relevant VAT registers and other additional records,
    - b. proofs of purchase (purchase), liquidation, destruction, sale of a fixed asset or equipment or a fixed asset receipt protocol - when recording fixed assets and equipment,
    - c. proofs of purchase (purchase), liquidation, destruction, sale of a fixed asset or equipment or a fixed asset receipt protocol - with vehicle mileage records,
    - d. confirmations of payment of salaries, social security contributions, bank fees and other costs, for which there are no accounting documents, and they should be included in the costs of running a business in the case of simplified accounting or bank statements in PDF format,
      - e. information if the scope of the Customer's activity changed or extended in the previous month, and therefore new costs of a different nature arose, which could be considered by the Office as expenses that do not constitute revenue recognition costs,
      - f. bank statements in PDF format and mt 940 with full accounting;
  - b) up to 2 days from the date of signing the employment contract or civil law contract:
    - a. Personal questionnaire and a set of signed documents proving the signing of the contract - for the purpose of preparing ZUS reports
  - c) up to 2 days from the date of termination of the employment contract or civil law contract by agreement or by notice:
    - a. set of signed documents proving the termination of the contract - in order to prepare ZUS deregistrations
  - d) in the first three days of the month for the previous month, if the payment date adopted by the Customer is the 10th day of the month (full-time job) or the 15th day of the month (order) or 5 days before the end of the month if the payment of wages is to take place in the last month
    - a. records of working time and a set of documents for drawing up payrolls - including, among others: attendance lists, documents confirming absence, documents / information needed to calculate pay and non-wage allowances, information on possible bailiffs' seizures on remuneration, as well as any other documents / information needed for the correct calculation of remuneration.
  - e) 4 working days prior to the changeover:
    - a. a written declaration of the Customer regarding a change in the scope of being subject to ZUS insurance
  - f) by January 31 of the following year:
    - a. information about the state of the contribution payer's account as at December 31 of each year (issued on the RD3 request)
- 2) When starting cooperation with the Office, the Customer is obliged to provide, depending on the form of business activity and accounting, the following:
- a. Trading books
    - i. Accounting policy
    - ii. Financial report for the previous financial year
    - iii. CIT for the previous financial year
    - iv. Statement of turnover and balances for the last calendar day of the previous accounting period (or a copy of the program database)
    - v. Records of fixed assets, equipment and intangible assets
    - vi. VAT purchase and sale records along with VAT-7 declarations for a given financial year
    - vii. JPK VAT in an electronic version in XML format
    - viii. Statement of turnover and balances and closing balance sheet for the last accounting day of the previous accounting office;

- ix. Settlements with clients and contractors, broken down into individual invoices, on the last accounting day of the previous accounting office.
  - x. Table of accrued expenses
  - xi. Foreign currency notebooks - if there are currency transactions
  - xii. VAT-7 declarations along with VAT registers of purchase and sale for all months in a given year, UPO for VAT-7 and for JPK.
  - xiii. Source documents (invoices, bank statements, cash reports, purchase / sale contracts, etc.)
  - xiv. Agreements concluded with partners or members of bodies, including loan agreements,
- b. Simplified accounting
- i. Printout of the KPiR, printout of sales records for a lump sum (or a copy of the program database) for the last accounting month in which previous accounting offices handled matters
  - ii. Statement of advances for income tax for a given accounting period from the beginning of the period
    - 1. Due income tax payments
    - 2. Information on tax advances paid by the entrepreneur
    - 3. VAT returns from the beginning of the financial year
    - 4. JPK VAT from the beginning of the financial year in an electronic version in XML format
    - 5. Confirmation of transfer of ZUS contributions paid in a given calendar year
- c. Staff:
- i. payroll cards for the current year (or copies of the HR program)
  - ii. payroll cards for the last 12 months (or copies of the HR program)
  - iii. vacation cards
  - iv. benefit and absenteeism cards
  - v. base of the Płatnik program (or printout of each DRA from the beginning of its operation)
  - vi. personal files of employees
  - vii. deadlines for payment of remuneration adopted by the Customer
- d. Wages:
- i. Lists of payroll / payroll cards, benefit cards for a given accounting period (or a copy of the program)
  - ii. The base of the Płatnik program, if applicable
  - iii. List of salary payments for the last 12 calendar months as declared,
- 3) The Customer may submit Documents to the Office in two forms:
- a) in the original:
- a. in person at the office of the Office or to special mailboxes designated by the Office,
  - b. by INPOST - at the expense of the Office or the Customer, depending on the package accepted by the Customer in the Agreement in accordance with the Price List. The shipment then takes place at the request of the Customer submitted via the Customer Panel or by phone / e-mail by an employee of the Office.
  - c. by letter by Poczta Polska - at the expense of the Customer or the Office, depending on the package selected by the Customer in accordance with the Price List,
  - d. by courier - at the expense of the Customer or the Office, depending on the package selected by the Customer in accordance with the Price List
- b) Electronically in the form of a readable scan or photo:
- a. to the e-mail address of the Faktury@taxcoach.pl Office or to the e-mail address of your dedicated accountant,
  - b. by Google drive in accordance with the rules of the platform, defined by an entity independent of the Office),
  - c. via Dropbox (in accordance with the rules of the platform, defined by an entity independent of the Office),

- d. via an encrypted internet platform via the Customer Panel.
- 4) Documents provided in originals at the special request of the Customer submitted in the form of an e-mail or in writing, as part of additional services described in the Price List, may be scanned by the Office. The scans will be attached to the posted expense and will be visible in the Customer Panel.
  - 5) The date of submission of the Documents in the manner specified in point 3) a) point a) shall be the date of delivery of the Documents to the address of the Office.
  - 6) The date of submitting the Documents along the path specified in point 3) a) subitems b., c. and d. is the date of posting the parcel.
  - 7) The date of delivery of the Documents in the manner specified in point 3) b) sub-items a., b., c., d. is the date of delivery of the Documents to the e-mail address or placing them on the appropriate internet platform selected by the Customer.
  - 8) The delivery of the Documents after the deadlines specified in point 1) involves additional fees charged by the Office - in accordance with the Price List, depending on the Agreement package accepted by the Client.
  - 9) The place of storage of the accounting documentation is:
    - a) seat of the Office - if the Customer provides the original documents to the Office,
    - b) Customer's seat - if the Client provides copies, scans, photos of documents to the Office.
  - 10) After the end of the tax year, the original documents stored by the Office are sent to the address indicated by the Customer by courier, at the Customer's expense, or they are handed over to the Customer in person with acknowledgment of receipt. From the moment of handing over the Documents or sending the courier shipment, the Customer is solely responsible for their storage, protection against damage or theft.
  - 11) When submitting Documents to the Office in an electronic version, the Customer is responsible for the storage of the original Documents and at the same time agrees to keep the books by the Office only on the basis of scans or photos - in accordance with applicable regulations.
  - 12) When submitting Documents to the Office in the traditional (paper) version, the Office is responsible for the storage of the originals of the Documents that have been handed over to the Office. In the case of sending the original Documents to the Office, the Customer undertakes each time to attach to the shipment a document transfer protocol, confirming which Documents and in what quantity were delivered to the Office. In the event of failure to deliver to the Office the protocol of handing over the Documents by the Customer, the Office is not responsible for any original documents that have not been booked or delivered.
  - 13) If the Customer pays for a package in which the Office bears the cost of sending documents from the Customer to the Office, documents are collected only from the territory of the Republic of Poland. The Office does not bear the costs of international shipments.
  - 14) Each order by the courier's office or another carrier must be preceded by an order for the collection of documents by the customer at the office. Responsibility for the timely ordering of the transport of documents rests with the Client.
  - 15) In the case of receipt of documents from the Customer by a courier or a carrier paid for by the Office under the Agreement, the collection of the Documents will take place on business days (i.e. from Monday to Friday, excluding public holidays and bank holidays).
  - 16) The Agency is not obliged to resend the transport for the purpose of collecting the Documents if the Documents are not prepared by the Customer on the date of their planned receipt.
  - 17) Any delays for Documents delivered after the deadline by customers are additionally payable in accordance with the Price List. Customers who have higher packages in accordance with the Price List are entitled to an extended delivery date for the last package of Documents.

## **VII. Responsibility and Obligations of the Office**

1) The Office undertakes to exercise due diligence in the performance of the Agreement and to act in accordance with current generally applicable regulations. The Office undertakes and ensures that it is authorized and has all the necessary permits and approvals to fulfill its obligations under the Agreement, and

that it will provide services with the help of suitably qualified personnel in accordance with applicable law. The Agency may engage third parties as subcontractors to provide the services provided for in the Agreement to the Client.

1) The office is obliged to inform the client about the amount of the client's public law liabilities at least 2 days before the payment date, provided that the customer meets the deadlines set out in point VI. 1) of the Regulations.

2) The office is responsible for:

- a. providing timely information on the calculated taxes, social security contributions, and other events, provided that the client meets the deadlines set out in point VI. 1) of the Regulations.
- b. actual losses and damages incurred by the Customer in connection with the implementation of the concluded Agreement, as a result of omission, gross negligence or lack of due diligence of the Office,
- c. activities covered by the Agreement during its term. If there is a need to perform or supplement activities required by generally applicable law, prior to the conclusion of the Agreement with the Customer (e.g. as a result of the Customer's failure to maintain mandatory accounting), this requires additional arrangements between the Parties on the basis of a separate order and then, if the Customer has not placed a separate order, the liability shall be excluded for any shortcomings or errors prior to the conclusion of the Agreement.

3) The office is not responsible for:

- a. untimely payment of public law liabilities by the Customer;
- b. losses and damages incurred by the Customer in connection with the suspension by the Office of the execution of the concluded contract in accordance with point VIII of the Regulations, due to the Customer's failure to fulfill his payment obligations towards the Office, as well as damages related to the untimely preparation of the financial statements if the Customer has not paid the due fee from this title;
- c. for the business effect of the Agreement obtained by the Customer. A contract is an agreement of diligence, not a result;
- d. loss by the Customer of access data to the Customer's e-mail account, Customer panel, ZUS internet panel, caused by external factors such as e.g. malware or other circumstances beyond the control of the Office, as well as for incorrect or imprecise indication of personal data by the Customer or addresses necessary for the performance of the Agreement, or for the operation of e-mail servers, electronic banking, teleinformatic links or websites of external operators used by customers,
- e. damage to the Client and other persons if the Documents received from the Client which constitute the basis for making entries in the accounting and tax records are not authentic, are unreliable or defective, i.e. do not comply with the rules provided for such documents in separate regulations;
- f. the Customer failed to meet the deadline for submitting the Documents, causing a delay or making an incorrect entry in the accounting and tax records, as well as defective determination of the incorrect entry in the accounting and tax records, as well as defective determination of advance payments for income tax and VAT or delay in assuming appropriate declarations at the Tax Office, Social Insurance Institution or other financial statements required by law;
- g. if the Customer has concealed any data and information needed for the proper performance of the Agreement,
- h. the effects of force majeure, understood as an event beyond the control of the Office, which makes the performance of obligations impossible or may be considered impossible due to the existing circumstances. Force majeure is in particular: weather conditions, breakdowns or disruptions in the operation of devices supplying electricity, heat, light, closing the economy due to a government decision, unavailability of accountants due to quarantine, pandemics threatening health or life, military operations, acts of terrorist activities, anti-bomb alarms, announcement of national mourning or actions of state or local authorities in the field of policy formulation, laws and regulations

affecting the performance of obligations and computer viruses against which the antivirus program failed to defend itself, hacker attacks, IT equipment failures, burglary into the Office, fire or flood, software failures under license and other not mentioned,

i. collecting the due taxes and paying them in a timely manner to the account of the competent tax authorities, or for collecting contributions for all social and health insurance and paying them in a timely manner to the relevant accounts of the Social Insurance Institution,

j. posting an economic event against the opinion of the Office on a clear, written / e-mail or sent through the Client's Panel instruction from the Client and under his responsibility for the consequences that may result from such Accounting,

k. any damage resulting from improper operation of the Customer's hardware or software and another person visiting the Customer Panel,

l. possible damage resulting from the use of external platforms by the Customer to transfer information to the Office, such as e-mail, DropBox or Google drive,

m. any damage resulting from the disclosure by the Customer of data to third parties enabling access to the Customer Panel.

- 4) If the Agreement is not performed or is improperly performed for reasons beyond the control of the Office, as well as in a situation where the provision of services by the Office has been suspended due to the Customer's failure to meet payment obligations towards the Office in accordance with point VIII, the Office is not responsible for damage caused, including direct and indirect damage, as well as lost profits.
- 5) The Agency declares that during the performance of the service it has a valid third party liability insurance for the services it performs and will maintain it throughout the duration of the Agreement with the Customer. Detailed information about the current policy can be found on the website <https://taxcoach.pl/o-nas.php> in the "ABOUT US" tab
- 6) The Agency may refuse to execute the Customer's instruction if the Documents provided by the Customer are not sufficient for the proper performance of the Agreement or are inconsistent with the law, and the execution of the order would expose the Office to criminal liability or financial damage.
- 7) In the event of failure to perform the subject of the Agreement in whole or in part by the Office due to force majeure, the Customer is not entitled to any compensation or damages.
- 8) The services of the Office, in accordance with the package selected by the Customer, include all services specified in the Price List. Failure to perform one of the services or improper performance of one of the services or incomplete performance of one of the services does not constitute improper performance of the entire Agreement.
- 9) Accounting of an economic event, contrary to the opinion of the Office, may only take place upon a clear, written / e-mail or customer's instruction submitted via the Customer Panel and under his responsibility for the consequences that may result from such Accounting.
- 10) The Office does not post the Customer's documents relating to cars (fuel, parking lots, repairs, motorways and others), on which the registration number of the vehicle has not been indicated. Posting of such a Document will be possible in the next calendar month after the Customer completes the properly described Document.
- 11) If, in the opinion of the Office, a given Document or expense does not constitute a tax deductible cost, the Office has the right not to post the Document without the additional consent of the Customer. Such a document will be described by the Office as not subject to accounting and will be available for collection or inspection in accordance with the adopted rules of the Regulations.
- 12) In order to include a given expense (e.g. ZUS contributions, employee salaries, bank fees and interest) in tax costs, the office must receive a confirmation of payment from the client (e.g. bank statement or confirmation of bank fees collection, confirmation of ZUS transfers, confirmation of payment of remuneration, etc. ). If the Customer does not provide the confirmations, the Office assumes that the expense does not constitute tax costs.

- 13) When keeping full accounting, if the Office does not receive the appropriate Documents regarding the expenses indicated in the bank statements, these costs will be considered as non-tax costs. In addition, if the Customer has provided a Document paid in cash or for a minor transaction, depending on the place of the transaction (e.g. gas station), the payment of which is not made by bank transfer, the Office assumes that the transaction was made under which the owner, partner or member of the authority is the payer. Unless the Customer provides the Office with a detailed cash report, indicating the receipts and expenses from the cash register, which shows that the transaction was paid in a different way.
- 14) If the Customer orders the preparation of a financial statement, the Customer, for reasons beyond the control of the Office, does not provide the required information, explanations or Documents, the Office reserves the right to refuse to prepare a financial statement, while retaining the right to remuneration for this, if the Office has taken necessary steps and actions to fulfill its obligation, in particular, if the office provided services in the previous accounting period, it closed this accounting period in terms of accounting.
- 15) The total liability of the Office, apart from actions due to willful misconduct or personal injury, for non-performance or improper performance of services for the Customer, in the event of errors or omissions not covered by the civil liability insurance policy held by the Office, is limited to the amount of 3 times the last subscription chosen by the Customer. in the net agreement. To the maximum extent permitted by law, in no event shall the Agency be liable for any indirect, special, incidental, implied, exemplary or consequential damages, including, without limitation, loss of profits, goodwill or other intangible assets of the Customer.

### **VIII. Suspension of services**

- 1) If the Customer fails to pay the remuneration within the time limit referred to in point IX. 6), after 14 days, the Office will call the Customer to make an immediate payment. If, after 30 days from the expiry of the payment deadline for the oldest invoice, the Customer does not pay the arrears to the Office, the Office will suspend the provision of services to the Customer. On the other hand, after 60 days from the expiry of the payment deadline, the Office is entitled to terminate the Agreement with immediate effect. The termination of the Agreement in this manner involves additional fees specified in the Regulations and the Price List, and related to the contractually anticipated period of notice, effective at the end of the calendar month.
- 2) The suspension of services for the Customer takes place until the due remuneration is credited to the Office's bank account.
- 3) During the period of suspension of the provision of services to the Customer, the Office does not provide the Customer with the services specified in the Agreement, or any other additional services agreed individually with the Customer. The office retains the right to remuneration for the period of suspension of services under the conditions specified in this point. VIII due to the need to maintain the necessary production capacity for the proper provision of services.
- 4) The use of the Office's right to suspend the provision of services to the Customer does not mean losing the right to charge statutory interest for late payment.
- 5) The Office is not responsible for any additional payments, penalties or interest if, as a result of suspension of the provision of services for the Customer, obligatory declarations prepared by the Office are sent with zero values.
- 6) During the suspension of the provision of services, the Office does not collect the Documents from the Customer. After the Customer pays the arrears, the Customer is obliged to pay the fee in accordance with the Price List for unblocking the service and cover all debt collection costs in accordance with the Price List and any other additional costs incurred by the Office.

### **IX. Office remuneration**

- 1) The remuneration for the Services provided by the Office is collected in accordance with the Price List available at <https://taxcoach.pl/regulacje-i- obwieoszenia.php>. In the event of a greater number

of Postings than specified in the limit of the package selected by the Customer, the Office - based on the Price List - will issue a supplementary VAT invoice, taking into account the Remuneration for additional services exceeding the scope of the Agreement.

- 2) Payment for the services of the Office is made monthly, based on the concluded Agreement. The office issues VAT invoices to the Customer on the following dates:
  - a. VAT invoices for basic services specified in the Agreement are issued on the last day of each calendar month in which the Office provided services to the Customer (failure to issue or receive a basic invoice by the Customer does not release the Customer from the obligation to pay the subscription specified in the Agreement within the time limit specified in the Agreement). ,
  - b. VAT invoices for additional services, outside the scope covered by the Agreement, are issued on the last day of the month following the calendar month for which these services were provided.
- 3) The information about issuing an electronic VAT invoice and the amount to be paid is sent to the Customer via e-mail or text messages sent from the Customer Panel.
- 4) The office issues VAT invoices only in electronic form, to which the customer agrees. In the event of disagreement, the original VAT invoice remains in the Office to be posted, unless the Customer has taken the form of storing the accounting documentation at his / her place, then the VAT invoice will be sent to him to the address of his registered office.
- 5) The basis for payment for services provided by the Office is the concluded Agreement, the Customer is obliged to settle the payment even in the event that he does not receive a notification or blocks the possibility of sending notifications about the issued VAT invoice or if the invoice is not previously issued. Information on unpaid VAT invoices is available in the Customer Panel on dates consistent with the Agreement, and may also be made available at the Customer's request, sent to the Office on dates consistent with the Agreement.
- 6) The Office's remuneration under the Agreement is payable by the 7th day of the following month to the Office's account indicated in the Agreement, unless the Customer has received a VAT invoice with a different bank account number, then the account number indicated on the VAT invoice shall prevail. Failure to pay the VAT invoice on time will result in statutory interest for the delay and collection costs specified in the Price List at <https://taxcoach.pl/regulacje-i-obwieoszenia.php>.
- 7) The customer bears the full costs of stamp duties on the submitted powers of attorney in connection with the provision of financial and accounting services as well as HR and payroll services, as well as other fiscal, administrative, public and court fees. As a result of individual arrangements, the Office may pay these fees for the Customer, and then charge him back for this.
- 8) The office is entitled to provide discounts and promotions to clients, granted on the terms resulting from separate regulations or arrangements.
- 9) In the case of providing services to the customer and its entities related, the Office may issue a collective VAT invoice to the entity indicated by the Customer upon the prior express request of the Customer. The office will provide the customer with invoices issued for all related entities of the customer.
- 10) In addition to the amounts of remuneration specified in the Agreement in accordance with the Price List, the Customer is obliged to pay the due tax on goods and services at the currently applicable rate.
- 11) The Agency reserves the right to transfer the Customer's data to the National Debt Register in cases provided for in generally applicable regulations.
- 12) Changing the Price List will not constitute an amendment to the Agreement and does not require the Customer's signature for its validity. In the event of a change in the Price List, the Office is obliged to send information by e-mail or by traditional mail to the Customer's correspondence address at least 14 days in advance, containing new pricelist. After receiving the information about the change of the Price List, in the event of disagreement with the change of its provisions introduced by the Office, within 14 days of receiving the information, the Customer has the right to terminate the contract with the notice period on the current terms and with the rights prior to the entry into force of

the amendment to the Price List. In the above-mentioned situation, during the notice period, the Customer retains the right to use the previous Price List and the change does not apply to it. The Customer's consent to change the Price List is a tacit consent, if the Customer does not terminate the Agreement within 14 days, it is assumed that he has accepted the new Price List and this consent does not require the signature of the Price List, the Regulations or an amendment to the Agreement. In the case of a Fixed-Term Agreement, the Customer is exempt from paying a contractual penalty for its early termination for reasons relating to a change in the Price List.

- 13) The Office's account number indicated in the Agreement may be changed on the basis of separate e-mail or written information sent to clients in advance. The change of the office account number does not constitute an amendment to the Agreement and does not require an annex.
- 14) The Office issues corrective VAT invoices only in electronic form by sending it to the Customer's e-mail address specified in the Agreement, to which the Customer agrees. If the correction invoice is not accepted, the Customer will send information about the non-acceptance of the correction invoice and a request to remove or amend it within 7 days. The original of the correcting VAT invoice remains in the office to be posted, unless the customer has taken the form of keeping the accounting documentation at his / her place, then the VAT invoice will be sent to the address of his registered office. In the case of issuing a corrective VAT invoice, the Office is obliged to send the information by e-mail or by traditional mail to the Customer's correspondence address, containing the correcting VAT invoice. The customer after receiving information about the correcting VAT invoice. The Customer's consent to a corrective VAT invoice is a tacit consent, if within 7 days the Customer does not deny its validity or correctness, it is assumed that he has accepted the issued correcting VAT invoice. Correcting VAT invoice does not require a signature of the parties.

#### **X. Communication**

- 1) Communication with the person responsible for the provision of accounting or HR services to a given customer takes place by e-mail, by phone via the Customer Panel, Skype, Zoom, Google Meet or directly at the office.
- 2) Replies to the e-mail messages received from the Customers are provided by the Office within 2 working days of receiving the e-mail.
- 3) The method of communication and the contact and address details of the Parties are specified in detail in the Agreement or other arrangements of the parties.
- 4) The Parties agree that the change of persons, contact and address details will not constitute an amendment to the Agreement and will require a declaration of the Party or a declaration in the form of an e-mail. The customer is obliged to send information about changes only to the address office@taxcoach.pl. Sending information to another e-mail address of the Office is not binding.
- 5) The parties undertake to immediately notify of any changes to the delivery address, under pain of considering the delivery to the last delivery address indicated as effective.

#### **XI. Confidentiality**

- 1) All Confidential Information disclosed under the Agreement will remain the exclusive, confidential property of the disclosing Party. The Receiving Party will not disclose the Disclosing Party's Confidential Information and will demonstrate, with diligence and secrecy in the protection of the Disclosing Party's Confidential Information at least to the extent corresponding to the diligence and secrecy shown in the protection of its own Confidential Information.
- 2) The receiving party will limit access to Confidential Information to its employees, who need access to Confidential Information to perform the Agreement, and instruct these employees to keep this information confidential.
- 3) The parties confirm that the Office may disclose the Customer's Confidential Information to subcontractors providing services, administrative bodies such as social security authorities or tax authorities, the Customer's related entities and related entities of the Office and their employees.
- 4) The receiving party may disclose Confidential Information to the extent necessary to ensure compliance with the law or the decision of the authorities applicable to them, to respond to any court

summons or requests to produce documents or in connection with any court and administrative proceedings and to exercise its rights, it is entitled to under the Agreement.

- 5) At the request of the disclosing party, the receiving party will return or destroy all Confidential Information of such disclosing Party in its possession, except for Confidential Information, the preservation of which is required by law or deemed necessary to defend against any claims.

## **XII. Termination of the Agreement**

- 1) An agreement concluded for an indefinite or definite period may be terminated by either Party with a contractual notice period, effective at the end of a calendar month.
- 2) The Office is entitled to terminate the Agreement without notice in the case specified in point VIII. 1) of the Regulations, as well as in the event of failure by the Customer to provide the Office with information required for the proper provision of accounting services and gross negligence of the Customer in their performance.
- 3) Termination of the Agreement by any of the Parties requires the use of the form of communication specified in point X of the Regulations, otherwise null and void. Failure to receive the termination notice in the form specified above authorizes the Office to issue an invoice to the Customer in accordance with the Agreement for the given settlement period. The termination of the Agreement is sent by e-mail to the e-mail address of the Party indicated in the Agreement or properly updated in accordance with the Regulations. The termination of the contract may also be provided by the parties in a traditional - written form.
- 4) If the Office collects the originals of the Customer's Documents, after the termination of the Agreement by notice or agreement or after its expiry, the Office sends back all the Customer's documents within 1 month from the date of termination of the provision of services related to the Agreement, by courier at the Customer's expense, to the correspondence address indicated by the Customer. If the parcel is not collected, the Office is not responsible for the Customer's documents.
- 5) The Agreement may be terminated at any time by written agreement of the Parties.
- 6) In the event of termination by the Office of an Agreement concluded for an indefinite or definite period, immediately due to the Customer's fault or withdrawal from the Agreement due to the Customer's fault, the Office is entitled to a gross remuneration for the contractual period termination of the Agreement in accordance with the Price List. The Customer will be charged with a debit note issued by the Office in advance, in the amount corresponding to the contractual period of termination of the Agreement.
- 7) In the event of termination of the Agreement concluded for the period specified by the Customer, before its expiry, with the contractual notice period, the Customer, in addition to the Office's remuneration, will pay the Office a contractual penalty specified in the relevant promotion regulations (if applicable). The contractual penalty will not be due in the event of termination of the Agreement for reasons related to the change in the Price List, the Regulations, assignment of rights and obligations by the Office to another entity or gross violation of contractual obligations by the Office due to its sole fault.
- 8) An agreement concluded for a definite period of time, after the expiry of its validity, automatically and without the need to annex or submit any declarations of will of the Parties, transforms into an agreement concluded for an indefinite period. If the Customer's will is not to extend the period of the Agreement, the Customer is obliged to notify the Office of this fact no later than 3 full calendar months before converting the Agreement into an agreement for an indefinite period.

## **XIII. Personal data**

- 1) The Office, as the administrator of the Customer's personal data, will process the Customer's personal data in order to implement the provisions of the Agreement to the extent necessary to provide services and in the event that it is necessary to fulfill legally justified purposes carried out by the Office, as well as pursue claims pursuant to art. 6 sec. 1 point b, point c and point f of Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data and on the free movement of such data ("GDPR"). Detailed

rules for the processing of customer data are set out in the Privacy Policy available on the website <https://taxcoach.pl/regulacje-i-obwieoszenia.php> in the Privacy Policy tab.

- 2) In order to enable the proper provision of services by the Office, the Customer is obliged to provide true and up-to-date data. The scope of data processed depends on the scope of services covered by the Agreement, which is indicated by the Customer.
- 3) The Customer's personal data will be kept until the Agreement is terminated, as well as for the period necessary, resulting from generally applicable law, in order to fulfill the obligations of the Office and pursue claims.
- 4) Providing the Customer's data is a contractual condition necessary to implement the provisions of the Agreement. If these data are necessary for the provision of services by the Office, and the Customer has requested the limitation or discontinuation of their processing or their removal, then such a request is treated as a declaration of termination of the Agreement.
- 5) The Office applies appropriate technical and organizational measures to protect personal data against disclosure to unauthorized persons, removal by an unauthorized person, processing in violation of the law, loss, damage or destruction.
- 6) The Office processes the personal data entrusted by the Customer of his contractors, clients, employees and their family members, associates or subcontractors in accordance with applicable regulations, including the GDPR. Processing takes place in progress and for the purpose of providing services specified in the Agreement, in relation to personal data initially collected by the Client and processed by the Office.
- 7) The types of data processed and the categories of data subjects will be each time indicated by the Customer in accordance with the content of the concluded Agreement. The data may include in particular: identification data, address data, NIP, REGON, BDO number, education, absenteeism, work history, penalties, awards, obligations, employment history and other data resulting from generally applicable law, data on the NHF branch, other required in the ZUS and US application forms.
- 8) The customer, as the data administrator, declares and ensures that he complies with applicable law, including the GDPR, in the course of collecting personal data and that he has full authorization to disclose the data to the Office.
- 9) The office, as the data processor, undertakes to:
  - a. follow their obligations arising from the universally applicable law, including GDPR,
  - b. process data on behalf of the Customer to the extent necessary to provide services to the Customer in accordance with the provisions of the Agreement and in accordance with the documented instructions received from the Customer,
  - c. notify the Customer if it considers that any Customer's instruction violates applicable regulations, and the Office is not obliged to conduct a comprehensive legal analysis of any instructions from the Customer,
  - d. notify the Customer of a breach of data security immediately after becoming aware of such breach,
  - e. use appropriate technical and physical, organizational means to secure personal data provided by the customer.
- 10) The employees and associates of the Office will be entitled to access the data provided by the Customer only for the purpose of providing services in accordance with the Agreement. Persons having access to the data will be bound by a confidentiality obligation. In the event of data transfer between the Office and external processors, the Office will conclude appropriate contractual agreements ensuring the protection of personal data in accordance with the law, including the GDPR to an extent not less than that resulting from these Regulations.
- 11) Taking into account the nature of the processing, the Office helps the Customer, through appropriate technical and organizational measures, to fulfill the obligation to respond to the requests of the data subject in the scope of exercising his rights.

- 12) The office will cooperate with the client in the scope of data protection impact assessment in accordance with the GDPR.
- 13) After the termination of the Agreement, the Office will fulfill its contractual and public-law obligations, and then delete or return the data to the Customer within the time limits consistent with generally applicable law. The entrusted personal data will not be processed longer than for the duration of the Agreement, subject to mandatory provisions of law.
- 14) In the event of data transfer by the Office to a third country or an international organization, the Office undertakes to ensure appropriate safeguards, and provided that enforceable rights of data subjects and effective legal remedies are in force in accordance with the GDPR.
- 15) The Customer has the right to control the manner of performing the Agreement by the Office with regard to obligations regarding personal data. The condition for conducting the inspection is notifying the Office within 30 days before the planned date of its conduct. The Office will provide the Customer with all information necessary to demonstrate compliance with the obligations imposed on him by this Agreement. The office enables the customer or an auditor authorized by him to conduct audits in the field of the protection of entrusted personal data, including inspections, and contributes to them.
- 16) The Office keeps a register of personal data processing activities on the terms provided for in generally applicable regulations.
- 17) The office may entrust the processing of personal data to its subcontractors, contractors, related entities and co-workers in accordance with the applicable provisions on entrusting the processing of personal data, with the proviso that all obligations of the Office under the Agreement and the Regulations will be applied by the Office accordingly to the subcontractor.
- 18) Any person having access to the personal data entrusted by the Customer will process it only at the request of the Office, with the obligation to maintain secrecy, unless the processing obligation results from legal provisions.
- 19) In the event of a breach of personal data protection, Office shall immediately inform the Customer about it.

#### **XIV. Electronic services - Customer Panel**

- 1) To use the Customer Panel, it is necessary to have a device with access to the Internet, a browser for browsing the Internet content, as well as an active e-mail account (e-mail) and / or an active mobile phone number. The customer or another person authorized by him visiting the Customer Panel are obliged to provide the above devices, the necessary software, as well as e-mail address and mobile phone number.
- 2) The contract for the provision of electronic services in the form of the Customer Panel is concluded for the duration of the Agreement. In order to use the Customer Panel, the Customer is obliged to provide his login and password provided by the Office via the Customer Panel.
- 3) The Customer and persons authorized by him are obliged to use the Panel in a manner consistent with the law and morality, in particular they are obliged to respect the personal rights and intellectual property rights of third parties, and not to provide unlawful content.
- 4) To protect his interests, the customer should keep secret the data enabling access to the Customer Panel. In the event that the Customer loses this data, it is possible to recover the username and generate a new password via the Office.
- 5) The customer is responsible for the content he enters into the Customer Panel, in particular for the data necessary for the correct calculation of the amount of public law receivables, as well as for electronic VAT invoices issued to his contractors, in particular for obtaining approval for sending such VAT invoices.
- 6) The Office has the right to suspend or deny access to the Customer Panel if the Customer violates the provisions of the Regulations or the law or its actions may threaten the security of the data collected in the Customer Panel.

- 7) The Office reserves the right to temporarily cease providing services related to the Customer's Panel in the event of a failure or technical modernization of the Customer's Panel, or if the performance of the Office's services is suspended due to non-payment of the Customer.
- 8) In addition to the necessary service work, the Customer Panel is available 24 hours a day, seven days a week.
- 9) The Office, through the Customer Panel, undertakes to provide electronically services related to the creation, processing, transmission, and storage of images of documents and Customer data entered into the Customer Panel, which are related only to the Customer's business activity or to provide services on the terms described in the Regulations, on the terms and to the extent described in the Agreement.
- 10) The Customer Panel enables: issuing sales invoices, direct contact with the Office via an internal communicator, sending electronic documents in an encrypted manner, receiving electronic VAT invoices issued by the Office, access to the submitted Documents in electronic version, access to manual or integrated with Comarch ERP program Optima payment control options, payment controls and online access to the payment schedule of receivables and liabilities in real time, preview of the electronic version of accounting entries from Comarch ERP Optima, preview of the electronic version of employment contracts, contracts of mandate, including employee e-files (health and safety, medical examinations, a set of documents, timesheets, holidays), sending an electronic request for payment and reminder to the customer, issuing electronic VAT invoices.
- 11) The Customer is obliged not to post illegal information in the Customer Panel.
- 12) The Customer receives, via the Customer Panel, automatic SMS or e-mail notifications regarding public law obligations, including their amount. The customer undertakes to verify that the relevant notifications do not go to the SPAM folder, because the Office is not responsible for the Customer's e-mail settings. At the customer's request, the Office may disable automatic information from the Customer's Panel. Then the Customer will be obliged to manually verify the amount due by logging into the Customer Panel.

#### **XV. Complaints**

- 1) Any possible complaints related to the functioning of the Customer Panel, the Customer undertakes to report in writing to the address of the Office, or via e-mail to the address [ksiegowosc@taxcoach.pl](mailto:ksiegowosc@taxcoach.pl), otherwise they will not be considered.
- 2) The complaint should contain a detailed description of the event justifying the complaint, name and surname and e-mail address of the Customer.
- 3) The office will consider the complaint within 30 days from the date of receipt of the notification, unless it is necessary to provide additional information to consider the complaint. In this case, the deadline is counted from the date of providing such information by the Customer.
- 4) A response to the complaint is sent only to the e-mail address provided in the complaint.

#### **XVI. Final Provisions**

- 1) The Office reserves the right to introduce changes to these Regulations, about which it informs the Customer at least two weeks in advance via e-mail, by correspondence via post traditional or through the Customer Panel. The amended Regulations are posted on the website <https://taxcoach.pl/regulacje-i-obwieoszenia.php> with annotation when it is in force. The customer after receiving information about the amendment to the Regulations, in the absence of consent to change its provisions introduced by the Office, within 14 days of receiving the information, has the right to terminate the contract with the notice period under the current terms and with the rights and obligations before the change. If the changes to the Regulations are accepted, the changed version is binding on the Customer after 14 days from informing him about this fact by the Office. The Customer's consent is tacit consent and does not require the signing of the Regulations or an amendment to the Agreement. In the event of termination of the Agreement concluded for a definite period of time due to the amendment to the Regulations, the Customer is exempt from paying the contractual penalty for its early termination.

- 2) The Office reserves the right to transfer some or all of the rights and obligations arising from these Regulations and the concluded Agreement to third parties, in particular entities related by capital or personally to the Office. In this case, the Customer will be informed in advance by e-mail, by traditional mail or via the Customer Panel about the planned change. The rules for changing the Regulations described in point XVI 1) of the Regulations apply to the procedure of informing and giving consent by the Customer.
- 3) In matters not covered by these Regulations, the relevant provisions of generally applicable Polish law shall apply.
- 4) Changing the address, name, contact details or organizational and legal form of any of the Parties to the Agreement does not constitute a change to its content and does not require an annex to the Agreement. The parties to the Agreement undertake to inform each other about a change in the organizational and legal form or about a change of address.
- 5) The parties to the Agreement jointly declare that the persons signing the Agreement are properly empowered to conclude the Agreement on the date of its signing and that they have the legal capacity to represent the parties to the Agreement, and to incur obligations under the Agreement on their behalf.
- 6) In the event of discrepancies between the provisions of the Agreement and these Regulations, the provisions contained in the Agreement shall prevail.
- 7) In the event of any dispute between the Office and the Customer regarding the performance or interpretation of the Agreement and the Regulations, the Office and the Customer will attempt to resolve the dispute amicably.
- 8) The Agreement and the Regulations are governed by the provisions of Polish law. The competent court for any disputes arising from the Agreement, the Regulations or related to them will be the court competent for the seat of the Office, unless the Customer is a natural person, conducting a sole proprietorship, and the subject of the Agreement is not of a professional nature for him, then the competent court is a common court in accordance with applicable law.
- 9) Declaration of invalidity, non-compliance with the law or unenforceability of one or more provisions of the Agreement or the Regulations does not affect the validity, compliance with the law or enforceability of the remaining provisions. The parties undertake to replace the ineffective provision with another provision with full legal force, the intention of which is as close as possible to the original, ineffective provision.