

Terms and Conditions

1. Advisor, scope and acceptance

1.1. These Terms and Conditions (the "Terms") govern professional tax advisory services offered through www.vatpoland.com (the "Website") by Zbigniew Makowski (the "Advisor"), a licensed Polish tax advisor (registration no. 11 722), business address: Plac Konesera 12, 03-736 Warsaw, Poland; Polish VAT identification number: PL1251239526; e-mail: zbigniew.makowski@makowski-tax.com.

1.2. The contracting person or entity purchasing a service is the "Client". The services are intended primarily for businesses, particularly foreign companies planning or conducting activities in Poland. Any rights mandatorily available to consumers or other protected purchasers remain unaffected.

1.3. The Website enables selection and payment for an agreed package. Professional services are subsequently delivered outside the Website through direct communication with the Advisor, primarily by email and, where relevant, online meetings.

1.4. Before placing an order, the Client is asked to accept these Terms through a separate acceptance statement. By completing that acceptance and placing the order, the Client agrees to these Terms. The Client should retain a copy. An order confirmation and these Terms should be made available by email or another durable medium.

1.5. The selected package, its price, any expressly agreed written variations and these Terms form the engagement. Individual written arrangements, including email correspondence accepted by both parties, prevail over these Terms to the extent they expressly vary them. Mandatory law prevails in all cases.

2. Services and package descriptions

2.1. The following packages reflect the service descriptions and advertised prices on the Website as at the effective date. The Client purchases the package selected in the order, not all services listed below. The description displayed at checkout and confirmed in the order governs that particular purchase, subject to any more favourable mandatory rule.

2.2. VAT Assessment - EUR 350

This package is for a Client uncertain whether planned business activities create an obligation to register for Polish VAT. It includes an analysis of Polish VAT obligations and relevant VAT risks, a recommended course of action and a short written memorandum setting out the conclusions. The assessment is based on the facts supplied by the Client and the Polish law applicable at the time of the assessment. It does not include preparing or submitting registration documents or representation in a registration procedure.

2.3. VAT Registration Preparation - EUR 550 (self-managed)

This package is for a Client who wishes to submit and manage a Polish VAT registration application themselves, using documentation and guidance prepared by the Advisor. The package includes:

- Analysis of basic information about the company and its planned activities;
- Identification of documents required by the Polish tax authority and those which may need apostille or sworn translation;
- Preparation of the forms required by the tax authority, a description of the business activity and relevant supporting information;
- Preparation of explanatory materials for the tax authority where required within the agreed preparation scope;
- Instructions explaining the next steps.

The Client is responsible for obtaining required corporate and other documents, arranging and paying for translations, arranging signatures, submitting documents, managing correspondence with the Polish tax authority and responding to further questions, unless additional assistance is expressly agreed. The Advisor does not become the Client's representative under this package.

2.4. Full VAT Registration Support - EUR 1,100

This package provides professional support and, when duly authorised, representation throughout a Polish VAT registration process. It includes:

- Preparation of the required registration forms and power of attorney;

- Verification of documents and arranging sworn translations in Poland;
- Support relating to opening a Polish bank account if required for the relevant process (not a guarantee that a bank will open an account);
- Submitting registration documentation on the Client's behalf where legally permitted and properly authorised;
- Communication and representation before the competent Polish tax authority;
- Preparing responses to the authority's requests and handling the registration procedure until the authority concludes it.

The Client must sign the required power of attorney, obtain and provide all required original documents and cooperate promptly when further information or documents are requested. The advertised price includes the costs stated on the Website as included, in particular sworn translations arranged in Poland and applicable Polish stamp duties relating to the package. The Advisor will not impose additional charges for items advertised as included.

This package concerns the VAT registration procedure, not guaranteed registration. "Until the procedure is concluded" means handling the procedure within its agreed administrative scope; it does not include court proceedings or appeals unless separately agreed in writing.

2.5. Ongoing VAT Advisory - EUR 700

This package provides up to five hours of professional support concerning Polish VAT, available during the 30 calendar days following purchase. Services are delivered by email and, where appropriate, Microsoft Teams or Google Meet. Time is recorded against the five-hour allowance. Unused time expires at the end of the 30-day period, except where mandatory law requires otherwise or the parties agree otherwise in writing. The package does not itself include periodic bookkeeping, filing or standing tax representation.

2.6. Unless clearly included above or separately agreed in writing, services exclude company incorporation, bookkeeping, preparation or filing of recurring VAT/JPK reports, fiscal representation within the meaning of Articles 18a et seq. of the Polish VAT Act, tax audits and litigation, work concerning other countries' tax law, obtaining documents in the Client's country, and general legal or accounting services. Representation for filing a registration application is not the same as acting as a statutory fiscal representative.

3. Professional standard; no guaranteed outcome

3.1. The Advisor undertakes to act with the professional care required of a licensed Polish tax advisor. The engagement is an obligation to perform professional services diligently, not an obligation to achieve a specified tax authority decision or commercial result.

3.2. Only the competent Polish tax authority determines registration status. The Advisor does not guarantee registration, issuance or activation of a Polish VAT identification number, a particular processing time or acceptance of any document or argument.

3.3. An authority may request further documents, make verification inquiries, refuse registration or otherwise act in accordance with law. Such action is not itself evidence of defective performance by the Advisor.

4. Ordering, price and payment

4.1. The price payable for the selected package is the price presented to the Client at checkout and confirmed with the order. The Website currently describes package prices as "Price includes VAT". This means that no VAT amount will be added to the checkout total merely because of that label; the actual VAT treatment and invoice will follow the applicable place-of-supply and other VAT rules. Where a reverse-charge mechanism is legally applicable, the invoice and the Client's accounting obligations will reflect it.

4.2. Payment may be processed through Stripe or another payment operator shown at checkout. The Advisor does not store the Client's complete card details. The Client is responsible for any bank or currency-conversion charges levied by their own provider.

4.3. An engagement becomes effective and the Advisor's agreed performance arrangements commence after payment has been received or successfully confirmed by the payment provider, subject to the statutory consumer commencement rules in Section 10. The Advisor will make initial contact no later than 24 hours after payment confirmation; if that deadline falls outside the Advisor's office working days, contact may be made on the next business day.

4.4. Except where expressly included in the package, third-party expenses require the Client's prior approval before being incurred on the Client's behalf. No extra fee will be charged without an agreed additional scope. A price change published later on the Website does not retrospectively change a paid order.

5. Client information and cooperation

5.1. The Client must promptly provide complete, accurate and truthful information, supporting evidence, signatures and authorisations reasonably required for the purchased service. The Client must identify persons authorised to act for the company and keep the Advisor informed of changes relevant to the matter.

5.2. Required documentation must be authentic, current and in the form required by law or the competent authority, including originals, certified copies, legalisation, apostille or sworn translation where applicable. Unless document procurement is expressly included, the Client is responsible for obtaining source documents.

5.3. The Advisor may reasonably rely on information provided by the Client, subject to mandatory verification duties and any specific verification expressly included in the package. The Advisor is not responsible for consequences caused by inaccurate, misleading, incomplete, outdated or delayed Client information, except to the extent attributable to the Advisor's own breach of law or professional duty.

5.4. The Client must promptly forward any correspondence or request from the authority relevant to the matter. In the self-managed package, the Client remains responsible for monitoring and meeting official deadlines.

6. Timetable and communications

6.1. Unless expressly agreed in writing, no fixed deadline for completion is promised. The Advisor acts without undue delay, subject to the completeness of information, the Client's cooperation and processing by authorities and other third parties.

6.2. The service is delivered by email and online meetings using Microsoft Teams or Google Meet where appropriate. Telephone advisory services are not included. A phone number shown on the Website does not create an entitlement to receive advice by telephone.

6.3. The Client must maintain a functioning email address, check communications and meet agreed response deadlines. Any estimate of an authority's processing time is indicative only.

7. Client identification, KYC and discontinuation

7.1. The Advisor may perform identity checks, know-your-customer ("KYC") procedures, verification of beneficial ownership and risk assessment required by law, professional duties or the Advisor's internal risk policies, before or during performance.

7.2. The Advisor may refuse or cease work if the circumstances indicate potential VAT or other tax fraud, money laundering, criminal activity, misuse of a VAT identification, an unacceptable legal, financial, professional or reputational risk, or inability to satisfy required identification and compliance checks.

7.3. The Advisor's internal criteria, assessment methods, thresholds and confidential details of risk analysis need not be disclosed to the Client, except to the extent mandatory law requires disclosure. The Advisor may make reports or disclosures where legally required.

7.4. If the Advisor refuses to commence or discontinues a package under this Section on KYC, fraud or risk grounds, the Advisor will refund the fee paid for that package in full within 14 days, even if work has begun, unless binding law requires blocking, withholding or handling funds in a different manner.

8. Representation and statutory risks

8.1. The Advisor acts before the Polish tax authority only where representation is included and a legally sufficient power of attorney has been validly granted. The Client remains responsible for the correctness of its factual disclosures and its own tax compliance.

8.2. Article 96(4b) of the Polish VAT Act provides, subject to Article 96(4c), for joint and several liability of a representative who submits a registration application, together with the registered taxpayer, up to PLN 500,000 for tax arrears resulting from activities performed within six months after registration as an active VAT taxpayer. The precise statutory conditions govern in each case.

8.3. This potential exposure justifies enhanced checks and may lead the Advisor to decline representation. To the maximum extent permitted by mandatory law, the Client shall indemnify the Advisor for losses, payments, costs and reasonable expenses arising from the Client's inaccurate disclosures, unlawful conduct, concealed facts or unreliable VAT settlements, to the extent attributable to the Client. This does not exclude or transfer liability resulting from the Advisor's own wilful misconduct or other liability that cannot legally be excluded.

8.4. Where the Advisor may lawfully use another duly qualified professional and the power of attorney permits it, substitution or further authorisation may be arranged as appropriate.

9. Voluntary termination by the Client

9.1. The Client may terminate the purchased service at any time by email to the Advisor. This Section governs voluntary contractual termination and does not restrict any statutory withdrawal right addressed in Section 10.

9.2. If no substantive work has been performed and no relevant cost incurred, the fee will be refunded in full. Otherwise, the Advisor may deduct remuneration for work actually performed up to receipt of termination notice, at EUR 130 per hour, plus costs actually incurred in connection with the service up to that point, subject always to paragraph 9.3.

9.3. The combined deductions may never exceed the fee paid for that service. No additional payment becomes due solely because the Client exercises this voluntary termination right. The Advisor will provide a reasonable breakdown of the hours and costs deducted.

9.4. Any refund due under this Section will be paid within 14 days after the amount has been established, without undue delay in establishing it. Where mandatory law provides a shorter or different refund deadline, that law prevails.

10. Mandatory consumer withdrawal rights

10.1. These services are offered primarily to businesses. Nevertheless, if the Client qualifies under applicable mandatory law as a consumer or another person entitled to consumer-style protection, those protections apply irrespective of any contrary term in these Terms.

10.2. Where the Polish Consumer Rights Act applies, an eligible Client entering a distance service contract generally has 14 days from conclusion of the contract to withdraw without giving reasons. To exercise this right, the Client may send an unequivocal declaration to zbigniew.makowski@makowski-tax.com before the period expires; the model notice in the Annex may be used but is not compulsory.

10.3. If such a Client expressly requests that the service begin before expiry of the statutory withdrawal period, and subsequently withdraws before full completion, any payment due for performance already provided will be calculated only as permitted by mandatory consumer law, normally in proportion to performance against the agreed total price. The EUR 130 hourly rate in Section 9 does not override this statutory calculation.

10.4. In cases permitted by Article 38 of the Polish Consumer Rights Act, the right of withdrawal may cease after the service has been fully performed, but only if the legal prerequisites are fulfilled, including prior express consent and the legally required acknowledgement and information. Mere acceptance of these Terms is not, by itself, such an express request or consent.

10.5. Where the statutory right is exercised, any refund is made within the deadline and using the means required by mandatory law. The Advisor will not infer waiver of statutory rights from a general Terms acceptance checkbox. If the required separate early-performance consent has not been obtained, substantive performance for an eligible consumer will not commence before expiry of the withdrawal period unless lawful to do so.

11. Confidentiality, professional secrecy and data

11.1. Information received in the course of professional activities is protected by statutory professional secrecy applicable to Polish tax advisors, subject to mandatory legal exceptions, including applicable AML and other reporting duties.

11.2. The Advisor may use appropriately qualified assistants, translators and service providers where legally permitted, with appropriate confidentiality arrangements. Personal data are processed in accordance with applicable data protection law and the Website privacy notice.

12. Professional opinions and changes in law

12.1. Advice depends on the facts supplied, the law in force and reasonably available legal materials and administrative practice at the date it is prepared. Positions adopted by an authority or court may differ from a professional assessment.

12.2. Unless continuous monitoring is expressly purchased, the Advisor has no duty to update a completed opinion after subsequent changes in legislation, interpretation, case law or relevant facts.

13. Liability

13.1. The Advisor is responsible for exercising the standard of care required by Polish law and the rules of the tax advisory profession. Nothing in these Terms excludes or limits liability where such limitation is prohibited by mandatory law.

13.2. The Advisor is not responsible for an adverse authority decision, official delay, bank refusal, missing client document or consequences of incorrect Client information merely because such an event occurs; however, this does not exclude liability to the extent the loss was caused by the Advisor's own legally attributable breach of duty.

14. Deliverables and permitted use

14.1. Memoranda, explanations, checklists, prepared forms and other deliverables are prepared for the Client and the matter described in the engagement. The Client may share them with its personnel and professional advisers for that purpose.

14.2. A third party may not treat those deliverables as advice addressed to that third party without the Advisor's express written consent. Applicable intellectual property rights remain with their respective holders; the Client receives the right to use deliverables for the agreed business purpose.

15. Electronic delivery and meetings

15.1. The parties accept correspondence and document exchange by email. They acknowledge that electronic communications may present technical or security risks. Sensitive credentials should not be sent through ordinary email if a more secure method is available.

15.2. Online meetings must not be recorded by either party without the other party's prior consent, unless mandatory law permits otherwise.

16. Complaints

16.1. A complaint can be sent to zbigniew.makowski@makowski-tax.com, describing the service, the issue and the requested resolution. The Advisor will review it promptly and provide a response within a reasonable period, subject to applicable mandatory time limits.

16.2. This process does not limit the Client's statutory rights or any legally available complaint or dispute-resolution route.

17. Governing law and disputes

17.1. The services concern Polish tax law unless expressly agreed otherwise. These Terms and the engagement are governed by Polish law, without prejudice to any overriding mandatory consumer protections applicable under conflict-of-laws rules.

17.2. Disputes are subject to the courts competent under applicable law. Nothing in this provision removes a consumer's mandatory rights regarding jurisdiction or available remedies.

18. Final provisions

18.1. A provision that is invalid or unenforceable will be severed to the extent required by law without affecting other provisions where the agreement can lawfully continue.

18.2. Amendments to an individual engagement may be agreed in writing, including by email, unless law requires a stricter form. A later version of the Terms does not alter an already purchased service without the Client's agreement or a valid legal basis.

18.3. The service description and checkout confirmation, these Terms, the privacy notice and any individually agreed engagement document should be read together. Mandatory legal and professional rules prevail in the event of a conflict.

Annex - Model notice of statutory withdrawal

This optional form is intended only for a Client who has a statutory right of withdrawal. The Client may instead send any clear withdrawal statement by email.

To: Zbigniew Makowski / VAT Poland, Plac Konesera 12, 03-736 Warsaw, Poland; zbigniew.makowski@makowski-tax.com

I hereby give notice that I withdraw from my contract for the provision of the following service:

_____.

Order date: _____ Order reference (if available): _____

Name of Client: _____

Address / email of Client: _____

Date: _____ Signature (only if submitted on paper): _____