



Changes to the Allegro Terms & Conditions from August 19, 2024.

The document below takes into account the changes in the regulations concerning Allegro.pl, Allegro.cz and Allegro.sk.

Allegro Terms & Conditions

(...)

Section 2. Terms & Conditions of participation in Allegro

(...)

2.7.

During both Registration and later use of Allegro, the User is obliged to give needed and actual data and information and also submit, if requested, a truthful statement. [The User is also obliged to provide, at the request of the Company, the data required by the provisions of the Act of May 23, 2024, amending the Act on exchange of tax information with other countries and certain other acts \(Journal of Laws 2024.879\), for the application of Council Directive \(EU\) 2021/514 of March 22, 2021, amending Directive 2011/16/EU on administrative cooperation in the field of taxation \(hereinafter "DAC7"\)](#). The User of a Regular Account and of a Business Account with an enabled Subscription service may add a photo or a graphic element to their Account that may present their image (a profile picture). When the User logs in to Allegro or registers via external authentication services (e.g. those offered as part of other websites, including social media, the User's (including personal data) and profile picture (if it was made available to that external service's or website's host) will be disclosed to or shared with the Company and used in accordance with Allegro Terms & Conditions.

When the profile picture is uploaded, it will be assigned to the Account indicated by the User and registered to the User's name. When the User logs in to Allegro or registers via external authentication services (e.g. those offered as part of other websites), the profile picture disclosed to or shared with the Company by that external service's or website's host will be assigned to the User's Account according to the email address provided by the User to that service's or website's host. The User's profile picture will be visible to other Allegro Users and displayed next to the User's selected activities on Allegro.

The profile picture in the aforementioned cases will be assigned to the User's Account, provided that it meets the following technical requirements: minimum size: 64 x 64 px, file format: .jpg, .png and contents: no illegal or offensive, in particular, vulgar, obscene, erotic or pornographic content or content inciting hatred or racist or xenophobic behavior is permitted. It is prohibited to publish as part of a profile picture promotional or advertising content, announcements, any content related to the User's activity outside Allegro, and any contact data.



It is forbidden for ~~the~~ User to remove data included in the User Account settings after making the registration, with the provision that the User may remove the profile picture assigned to their Account at any time. To remove the contact number, the User needs to contact the Company using the available channels of communication referred to in the Allegro Terms & Conditions.

(...)

Section 3. Offers

(...)

3.8.

All Offers on Allegro must be linked to Products in line with the Terms & Conditions. An exception to this rule of linking Offers to Products are Offers in categories specified by the Company in a list which can be found at <https://help.allegro.com/sell/pl/c/laczenie-ofert-z-katalogiem#d2WYKLBV5s0>. Any Offer in breach of the obligation of being linked to a Product is not visible on Allegro and has no effect until it is removed or correctly linked to the Product, and the Seller who created such an Offer may only take actions related to its removal or linking to the Product. The Company may remove the Offers in question if they remain unlinked to any Product for a period of 7 days.

In the absence of a suitable Product in the indicated category or brand, the Seller may add their suggestion for this Product using the Allegro functionality, in accordance with the rules specified in Appendix No. 10 to the Terms & Conditions.

It is forbidden to add Products in relation to categories or Goods of brands indicated by the Company, a list of which can be found at: ~~<https://allegro.pl/dla-sprzedajacych/IL25wWm2MiQ>~~ <https://help.allegro.com/sell/pl/a/kiedy-nie-dodasz-nowego-produktu-do-katalogu-0Aa0gZkaVha?marketplaceId=allegro-pl>.

(...)

Section 5. Commencing a Transaction

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5.4.

When performing the acts referred to in paragraph 5.1, the Seller shall order the Company to list the Offer on the date indicated by the Seller. If the date is not specified, the listing shall ~~be immediate~~ [take place after positive verification of the Offer](#). ~~The number of simultaneously listed Seller's Offers may not exceed 200,000, without the Company's consent.~~



For a newly created Account, the number of simultaneously listed Seller's Offers may not exceed 20,000, without the Company's consent. If, during a period of 30 days from the date of publication of the first Offer on a newly created Account, the User under this newly created Account:

- a) maintains a sales quality level "Neutral" or higher, and
- b) does not violate the provisions of the Terms & Conditions regarding the linking of Offers with a Product and creating Products, and
- c) does not use incorrect GTINs in their Offers, the Company shall increase the limit referred to in the preceding sentence to 200,000 simultaneously listed Seller's Offers. The increasing of the limit of simultaneously listed Seller's Offer on a given Account above 200,000 requires additional consent of the Company.

The number of Seller's Offers concerning the same Goods, listed in the same subcategory (regardless of the number of Seller Accounts), may not exceed 2, and this limitation does not apply to Goods whose condition is marked with a parameter other than "New".

The limitation on the number of Offers for the same Goods does not apply to Offers that have been created on Allegro Business, where Goods can only be purchased by Users holding Business Accounts. The User may have up to 30,000 Offers in one Business Account, for which the limit of simultaneously published Offers is 200,000 or more, may have 30,000 Offers as referred to in the preceding sentence. If the limit of simultaneously listed Seller's Offers on a Business Account is set to 20,000, it is also the limit of the number of Offers created on Allegro Business.

(...)

Section 8. Role of Allegro

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8.4.

If any User's actions violate the Terms & Conditions and applicable provisions of law, the Company may:

- a. issue a notice to the User by email,
- b. warn the User by email;

Issuing a notice and a warning to the User does not directly result in the suspension of the User's Account or in restricting access to particular services provided within Allegro, it is only to inform that in the event of further violation of the provisions of the Terms & Conditions, the Company may suspend the Account or restrict the User's access to particular services provided within Allegro.

In case of repeated or material violations of the Terms & Conditions understood as

1. failure to pay the amounts due to the Company within the set time limit,
2. the provision by the User of incomplete or false contact details (e.g. name, company, address), [including](#) in the Account settings, failure to complete the missing data despite the Company's request, [in particular information that the Company has requested the User to provide under DAC7](#).
3. disposal of the Account by the User without the Company consent,
4. making the Account available by the User to other persons contrary to paragraph 2.10 of the Terms & Conditions,
5. Publication of Offers, the subject of which is Forbidden Goods specified in Appendix No. 1 to the Terms & Conditions or Restricted Goods, where the User has not fulfilled the conditions necessary to list such Goods, which are specified in Appendix No. 1 to the Terms & Conditions,
6. Infringing the rules on posting Offers set forth in Appendix No. 2 to the Terms & Conditions,
7. Registration of multiple Accounts and their use contrary to the rules specified in paragraph 2.9 of the Terms & Conditions,
8. Sending spam messages to other Users,
9. Decrease of the overall quality (in the "My Sales Quality" dashboard) to the "Requires improvement" or to the "Unacceptable" level,
10. Taking actions to avoid the payment of fees or sales commissions billed by the Company,
11. Infringing on the rating system rules set forth in Section 11 of the Terms & Conditions,
12. Making purchases for purposes other than completing a Transaction,
13. Infringing the rules on ordering the Company to post Offers set forth in paragraph 5.4 of the Terms & Conditions,
14. Infringing the rules on rejecting bids made by Bidders set forth in paragraph 6.5 of the Terms & Conditions,
15. Infringing the rules set forth in paragraphs 10.1, 10.3, and 10.10 of the Terms & Conditions,

The Company may:

- c. temporarily restrict the User's access to respective functionalities or services provided on Allegro, in particular, restrict the User Account's functionality for a definite or indefinite period;
- d. suspend one, more, or all of the User's Accounts for a definite or indefinite period.

(...)

8.9.

The Company may qualify a Seller's Account for Payout Withholding in the following cases:

- a. in Transactions with the estimated delivery time exceeding 10 working days, except Offers in the following categories: Furniture, Kid's Room subcategory: Furniture in Kids and Offers listed as Pre-Orders or
- b. in the case of the Sellers who conduct activity as part of a Business Account as an entity whose registered office, registered business, or actual place of business are outside the European Economic Area or the United Kingdom of Great Britain and Northern Ireland.
- c. in the case of Sellers who post Offers in categories referred to in paragraph 5.9 above.
- d. in the case of Sellers who list Offers in the category specified in Appendix No. 23 to the Allegro Terms & Conditions;
- e. in other cases specified in the Terms & Conditions of separate services.
- f. In the event that the Seller, despite two requests for information under DAC7, fails to provide the Company with the information within 60 days from the date of the first request.

(...)

Section 9. Fees and sales commissions, security of the Company's claims

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9.8.

The Company shall have the right to exercise the security referred to in paragraph 9.6 above, each time fees, sales commissions, fines, damages, and other costs referred to in Appendix No. 4 of the Allegro Terms & Conditions are charged.

The Company may exercise the security multiple times, regardless of the maturity of the Secured Receivables, including the time limit referred to in ~~Section 7(A)(3) Settlements (Allegro.pl)~~ of Appendix No. 4 of the Allegro Terms & Conditions.

(...)

Section 15. Termination of the agreement with the Company

(...)

15.4.

In the event that a User repeatedly violates the Terms & Conditions, the agreement may be terminated by the Company against a thirty day notice. [The basis for the termination of the contract by the Company may also be failure to provide information required by the DAC7 regulations, despite the Company requesting the User to do so.](#)

(...)

Section 23. Recommendation System

23.1.

The Company uses a Recommendation System for Offers, classifieds and Products, which adjusts the Offer and Classified Ad displayed on the interface taking into account User behavior (the "Recommendation System").

The Recommendation System takes into account the following factors:

1. Details about the Offer: Offer title, Offer price, Offer category, number of times the Offer has been viewed, number of times the Offer has been co-viewed with other Offers, number of times the Offer has been purchased, number of times the Offer has been co-purchased with other Offers, number of unique Users viewing the Offer, number of unique Users who have purchased the Offer, estimated delivery time, place of shipment of the Goods, estimated delivery cost, [seller rating](#), [condition of the item](#), [number of referrals by users](#).

2. Details about the Product: Product title, Product category.

23.2.

1. In the first phase of the recommendation system, the following factors are taken into account: Number of views of the Offer along with other Offers, the number of purchases of the Offer along with other Offers, the title of the Offer, the price of the Offer, the category of the Offer, the Product ID, the Seller ID. Each factor has the same importance in the selection process.

2. In the second phase, we evaluate offers according to the previously mentioned factors, as well as according to:

- a. The number of unique Users viewing the Offer;
- b. The number of purchases in a given Offer;
- c. The number of unique Users who made a purchase in a given Offer;
- d. The price of the Offer;

e. The place of dispatch of the Goods;

f. Estimated delivery cost;

g. Estimated delivery time;

h. Seller's rating;

i. Product condition;

j. Number of Users recommendations.

The most important factors in rating for the recommendation system are points: a., b., c.; the next most important factor is point d., and the other factors (listed in points e.-j.) have the least importance.

~~23.2.~~ 3.

On the Allegro home page, in addition to those mentioned above, the Recommendation System also includes:

1. the history of the User's viewings of Offers and the history of the User's purchased Offers (if the User has consented to personalization and marketing activities),
2. information on whether the Offer is covered by the Best Price Guarantee program (in location: "Best Price Guarantee for You").

~~23.3.~~ 4.

On the Offer page, the Recommendation System also includes:

1. Information on whether a given Offer is Sponsored (in places: "Sponsored Offers that may interest you", "Other from", "Sponsored Offers inspired by your searches").
2. Information on whether a given Offer is from the same Seller as the Offer on the Product Page ("Other Items from this Seller") - also appears on the pre-cart layer and in the cart.

~~23.4.~~ 5.

If no consent to personalization and marketing activities is given, the Recommendation System selects the Offers that sell best on the respective Marketplace (so-called bestsellers). The User has the option to disable the personalized Recommendation System by unchecking consent.

(...)

Appendix No. 1

Appendix No. 1. Forbidden and restricted Goods

Section 1.

(...)

46. Software sent electronically (ESD) and listed in the category Electronics > Computers > Software:

Allegro.pl Allegro.cz Allegro.sk	forbidden: sales of used software sent electronically (ESD); allowed: sales of new software sending electronically (ESD) and in BOX and listed in the category Electronics > Computers > Software, on the condition it is offered only by entities that cooperate with the Company under separate agreements
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(...)

Section 2.

1. It is prohibited to offer Goods of brands from the list provided in paragraph 2 below in an Account which is not a Business Account, with the stipulation that in an Account which is not a Business Account it is permissible to list Charity Offers with Goods of these brands. In addition, it is prohibited to offer Goods of the brands listed in Section 2. below, with the New condition, on a Business Account that cumulatively fulfills the conditions specified in paragraph a) below, or that cumulatively fulfills the conditions specified in paragraph b) below:

a) The Account is registered with the details of an entity residing or established in a country outside the European Economic Area, excluding the United Kingdom and Switzerland, or whose business activity is based on registration in a country outside the European Economic Area, excluding the United Kingdom and Switzerland, and the Goods presented in the Offer, of a brand listed in Section 2. below, are shipped from a country outside the European Economic Area, excluding the United Kingdom and Switzerland;

b) The Account is registered with the details of an entity residing or established in a country in the European Economic Area, in the United Kingdom and Switzerland, or whose business activity is based on registration in a country in the European Economic Area, in the United Kingdom and Switzerland, but the Goods presented in the Offer, of a brand listed in this Section 2. below, are shipped from a country outside the European Economic Area, excluding the United Kingdom and Switzerland, and in the Offer which presents these Goods, in the Invoice parameter, the Seller has not marked the With VAT invoice or With non-VAT invoice option.

A brand should be understood in particular as all designations, including graphics, logos, trademarks, industrial designs, and geographical designations.

2. List of brands:

& other stories, 111Skin, 18.21 Man Made, 3M, 4 Fizjo, [4Baby](#), 4F, 4Fizjo, 5.10.15, [Abarqs](#), Abercrombie & Fitch, Abus, Acqua Di Parma, Activision Blizzard, Activision, [Activlab](#), [Adamex](#), Adams Group, Adidas Originals, Adidas Performance, Adidas, Adriatica, Aedes De Venustas, Aeg, Aēsop, Air Jordan, Air Wick, Ajkmeble, Akord, [Akuku](#), Alaïa Paris, Albiva, Aldo, Alexander Mcqueen, Alexander, Alfa, Alfaparf, Alkmie, Allsaints, Alpha Industries, ~~Alpi Meble~~, Alpinus, Altom Design, Ambi Pur, Ambition, [Amd](#), Amefa, American Tourister, Amouage, Anastasia Beverly Hills, [Anet](#), Ania Kruk, Annabelle Minerals, Annayake, Anne Semonin, Antonio Banderas, Apart, Apple, [Aqua-Speed](#), Aquabeads, Aquafresh, Arctica, Ardell, Arena, Ariel, Armani Collezioni, Armani Exchange, Armani, Artdeco, Artego, Asics, Atelier Cologne, Atlantic, Atmosphaera, Atomic, Audio-Technica, Augustinus Bader, [Ava](#), Aveda, Avène, [Avionaut](#), Azzardo, Azzaro, B.box, B.toys, Babor, Baby Annabell, Baby Born, Baby Jogger, [Babybjörn](#), Babylliss, [Babyono](#), Babyono, [Babysafe](#), Balenciaga, Balmain Hair, Bandai Namco, Bandai, Barbie, Barbour, Bard, Bareminerals, ~~Barlinek~~, Bburago, [Beaba](#), Beauty Blender, [Bebetto](#), ~~Beckers~~, [Befado](#), [Bejo](#), Beliani, Belini, Bemko, Benefit Cosmetics, Beon, Berghoff, Bergson, Bering, [Besafe](#), Bialetti, [Bibs](#), [Big Star](#), Big, Billabong, Bioderma, Biotherm Homme, Biotherm, Biovital, Bird Meble, Birkenstock, Bissell, Black & Decker, ~~Black Red White~~, Blackhawk, Blanx, Blaupunkt, ~~Blue Dolphin~~, Bms Group, Bobbi Brown, Bogna Skin, Bolsius, Bormioli Rocco, Bosch, Bose, Boss, Bottega Veneta, Bourjois, Brabantia, Branq, Braun, Breitling, Bright Starts, Brijju, Brio, Brita, [Britax Römer](#), Britax-Romer, Bromarkt, [Brooks](#), Browin, Brubeck, Bruder, [Brugi](#), Bruno Banani, Bryza, Btwin, [Buff](#), Bugaboo, Bulova, Burberry, [Burton](#), Burton, Bvlgari, By Terry, Byredo, Cacharel, Cailyn, Calgon, Calvin Klein, Calzedonia, Campingaz, Candellux, Canon, [Canpol Babies](#), [Caretero](#), Carhartt, [Cariboo](#), Carita, Carolina Herrera, Carrera, [Carter'S](#), Cartier, Carven, Casio, Caterpillar, Celine, ~~Cellfast~~, Cerave, ~~Ceresit~~, Cerruti, ~~Cersanit~~, Certina, Cesar, Cetaphil, Champion, Chanel, Chappi, Charlotte Tilbury, Chemex, [Chicco](#), Chicco, Chloé, Chopard, Christian Louboutin, Cillit Bang, Citizen, Clarins, Clavier, Clementoni, Clinique, Clive Christian, Clochee, Cluse, [Cmp](#), Coach, Cobi, Coccinelle, [Coleman](#), Collecta, Collistar, Columbia, Command, Comme Des Garçons, ~~Compe~~, [Concord](#), Contigo, Converse, Corega, [Corsair](#), [Cottonmoose](#), Crocs, [Cross Jeans](#), Crosso, Curver, Cybex, Czuczu, [D-Link](#), D'Alchémy, ~~Dafi~~, Daniel Wellington, Dante, Darymex, ~~Das Company~~, David Beckham, Davidoff, Davines, [Dc](#), De'longhi, ~~Deante~~, Decleor, ~~Dekoral~~, Dekoria, Delsey, [Delta Plus](#), Denley, Dermacol, Desigual, Dezal, Diadora, Dickie Toys, Diego Dalla Palma, Diesel, Dior Backstage, Dior, Diptyque, Disney, Dji, Dkny, Dodo, Dolce & Gabbana, Dominator, Domyos, [Done By Deer](#), Dorothy Perkins, Dr Irena Eris, Dr.Barbara Sturm, Dr.Jart+, Dr.Martens, Drabest, Dreame, Dreamies, Dsquared2, ~~Dulux~~, Dumel Discovery, Dumel, Durex, Dyson, Dywany Chemex, Ea Sports, Ea, Ea7, Eastpak, [Easy Go](#), Eau Jeune, Eberg, Ecco, Ecolight, [Ecomax](#), Ecotoys, Eglo, Eisenberg, [Elbrus](#), Electrolux, ~~Elektrokabel~~, Elemis, Elie Saab, Elisabetta Franchi, Elizabeth Arden, Ellesse, Emalia Pleszew, Emanuel Ungaro, Emporio Armani, [Emu Australia](#), Emu, Enchantimals, Entelo, Epee, Epson, Ermenegildo Zegna, [Esab](#), [Eset](#), [Esotiq](#), Esperanza, [Espiro](#), Esprit, Essie, Estée Lauder, [Etnies](#), Eurofirany, Everlast, Excellent Houseware, Fairy, Fanola, [Fantasy Flight Games](#), Faro, Fat Brain Toys, Fdm, [Fender](#), Fendi, [Fenix](#), Fenty Beauty, Fenty Skin, Festina, Fila, Filorga, Finish, Fischer, Fisher-Price, Fiskars, Fissler, Fitbit, Fjällraven / Fjällräven, Fjord Nansen, [Fk_Fashion](#), Florina, Foreo, Forgast, Fossil, [Fox](#), Fragrance Du Bois, Framire, Fred Perry, Fridge, Fujifilm, Funko, Furla, Furminator, G-star, [Gaia](#), Gala, Galakta, Ganni, Gant, Gap, Garrett, Garmin, Garnier, [Gatta](#), [Gembird](#), Geomag, Geox, Gerber, Gerda, Gerlach, Giant, Gillette, Giorgio Armani, Gisou, Givenchy, [Givova](#), Glimex, Gliss Kur, Globo, [Godan](#),

Goetze, Goki, ~~Golddeer~~, Golden Rose, Goldwell, Goliath, Goo Jit Zu, Good Loot, Gopro, Gorilla Sports, ~~Gorsenia~~, Gorteks, Gotie, Goutal, Graco, ~~Graphite~~, Gravitrax, Grohe, Grown Alchemist, Gtv, Gucci, Guerlain, Guess, Guy Laroche, H&M, Haba, Hair Rituel By Sisley, Hakuro, ~~Halmar~~, Hansgrohe, ~~Happy Socks~~, Hasbro, ~~Hauck~~, Health Labs Care, Helena Rubinstein, ~~Helikon-Tex~~, Helly Hansen, Henderson, Hendi, Hermès, Herschel, ~~Hertz~~, ~~Herz Medical~~, Hi Tec Nutrition, Hi-tec, ~~Higher~~, Histoires De Parfums, Hitec, ~~Hms~~, Hoka One One, Hoka, Holika Holika, Hollister, Homla, ~~Honeywell~~, Hoover, ~~Hopki~~, Hot Wheels, Hourglass, Hp, ~~Huari~~, Huda Beauty, Hugo Boss, Hugo, ~~Hyperx~~, Ice Watch, Iceberg, ~~Iguana~~, Imc Toys, ~~Immergas~~, Inebrya, Inglot, Insight, Insta360, ~~Instal Projekt~~, ~~Intel~~, Interbeds, Intimissimi, Iossi, ~~Ipanema~~, Irobot, Isadora, Issey Miyake, It Cosmetics, Italux, Jabra, Jack Wolfskin, ~~Jack&Jones~~, Janod, Janpol, Jansport, Jbl, Jean Paul Gaultier, Jeffree Star, Jesus Del Pozo, Jimmy Choo, Jo Malone London, John Frieda, John Galliano, Joico, Joie, ~~Joma~~, Joop!, Jordan, Joseph Joseph, Juicy Couture, Jura, Just Cavalli, Just Play, Juvena, ~~K-Sport~~, Kanlux, Kappa, Kappahl, Kärcher, Karl Lagerfeld Home Fragrance, Karl Lagerfeld, ~~Karrimor~~, Keen, Kemon, Kenwood, Kenzo, Kérastase, ~~Keter~~, Kevin Murphy, Kfd, Kiehl`S, Kiko Milano, Kilian, ~~Kinderkraft~~, Kinderkraft, Kinghoff, ~~Kingston~~, Kire Skin, Kitchenaid, Klausberg, Klein, Klupś, ~~Knipex~~, Kobi, Koloreno, ~~Kolo~~, Konighoffer, ~~Kontakt Simon~~, Korres, ~~Krono-Plast~~, Krosno, Kross, Krups, Kryolan, ~~Kubota~~, Kwazar Luminaire, Kylie Cosmetics, Kylie Skin, L.o.l.Surprise, L'oréal Paris, L'oréal Professionnel, La Mer, La Prairie, La Roche-Posay, Lacoste, Lalique, Lancaster, Lancôme, Laneige, ~~Lansinoh~~, Lanvin, Laura Mercier, Lavazza, Lavor, Le Couvent Maison De Parfum, Learning Resources, Leatherman, Ledlumen, Ledvance, Lee Cooper, Lee, Lego, ~~Leica~~, Leifheit, Lelo, Lenor, Levi's, Lg, Lierac, Light Prestige, Lilliputiens, Lilou, Lime Crime, ~~Linarem-Siatkisi~~, Lionelo, Little Dutch, Little Tikes, Liu jo, Llorens, Loewe, Lolita Lempicka, ~~Lorin~~, Louis Vuitton, Love Moschino, Lovela, ~~Lovi~~, Lumiled, Luxolar, Łózkoholicy, Łuczniak, Mac, Magformers, Magic Box, ~~Magnat~~, Maison Margiela, Majestic Sport, Majorette, Majster Polska, Makeup By Mario, ~~Malfini~~, ~~Malplay~~, ~~Mam~~, Mammut, Mango, ~~Mapei~~, Marc Cain, Marc Jacobs, Marc O'polo, Mares, Marilyn, Marioinex, Marks & Spencer, Markslojd, Marshall, ~~Martes~~, Massimo Dutti, Matchbox, Matchstick Monkey, Materace Z Gór, Matis Paris, Matrix, Mattel, Max Factor, Maxell, ~~Maxi-Cosi~~, Maxmara, Maybelline, ~~Mayoral~~, Mckinley, Medela, ~~Medical Sport~~, Medispirant, Mega Bloks, Mega Construx, Mega Creative, Mega, Melissa & Doug, Melissa, Mepal, ~~Merrell~~, Meteor, Mexen, Mexx, Michael Kors, ~~Microsoft~~, Mil-tec, Milagro, Milani, Milk Makeup, Missha, Miu Miu, Mixa, Mobene, Molton Brown, ~~Mombella~~, ~~Momi~~, Moncler, ~~Monnari~~, Mont Blanc, Montibello, ~~Moon Boot~~, Moraj, ~~Morgan~~, Morphe 2, Morphe, Morphy Richards, Moschino, Motus, Mountain Goat, ~~Movino~~, Mpm, ~~Msupport~~, Murad, Mustela, My Clarins, Nabla, Napapijri, Narciso Rodriguez, NARS, Nasomatto, Natasha Denona, Native, Natura Bissé, ~~Neno~~, ~~Neo Tools~~, Nerf, New Balance, New Era, Nike, Nilfisk, Nina Ricci, Nine West, Nintendo, Nishane, ~~Nivel System~~, Nivona, ~~No-Pest~~, ~~Nobiles~~, Nordlux, Nouba, Nowodvorski, Nude By Nature, ~~Nuk~~, ~~Nutrend~~, Nutricia / Nutridrink, Nutridrink, Nutrikid, Nuxe, Nyx Professional Makeup, ~~O'Neill~~, Oakley, Obag, ~~Ochnik~~, Oio Lab, Olaplex, Olimp, Omega, Omorovicza, On Running, On, Onitsuka Tiger, Only, Onyx, ~~Opczno~~, ~~Optimum Nutrition~~, Oral-b, Orion, Orlane, Orno, Orsay, Oscar De La Renta, Osram, Ostrovit, Ouai Haircare, Ouai, Overmax, Oysho, Paco Rabanne, Palladium, Paloma Picasso, Pan Drwal, Panasonic, Pandora, Parfums De Marly, ~~Party Deco~~, Pat Mcgrath Labs, Pat Mcgrath, Patagonia, Patek Philippe, Patrizia Pepe, Payot, ~~Pce~~, Peak Performance, Pedigree, ~~Peg Perego~~, Pepe Jeans, Percy Nobleman, Perfect Fit, Perricone Md, Petzl, Phenomé, Philips Avent, Philips Sonicare, Philips, Pierre Cardin, ~~Pilot~~, Pimkie, Pinko, Pit Bull, Play-Doh, Playmobil, ~~Playshoes~~, Poc, Pocketbook, ~~Pokemon Company International~~, Polar, Polaroid, Police, Polly Pocket, Polo Ralph Lauren, Polux, Prada, Pretty Vulgar, ~~Primigi~~, Proraso, ~~Prosto~~, ~~Puccini~~, Pull&bear, Pulsar, Puma, Qiriness, Quechua, Quercetti, Quiksilver, Quinny, Rabalux, Rainbow High, Ralph Lauren, ~~Ravensburger~~, Ravensburger, Ray-Ban, Rebel, Recaro, Redken, Reebok, Regatta, ~~Reima~~, Remington, Reminiscence, ~~Remmers~~, Rena, René Furterer, Replay, Reuzel, ~~Ricokids~~, RicoKids, Rip

Curl, Rituals, River island, Roamer, Roberto Cavalli, Rodial, Roja Parfums, Rolex, Romet, Room99, [Rossignol](#), Rossignol, Rotho, Rouge Bunny Rouge, Rowenta, Roxy, [Rubicon](#), Rubik, Rudy Project, Russell Hobbs, S.Oliver, Saeco, Sage, Salavatore Ferragamo, Salewa, Salomon, Salvatore Ferragamo, Samsonite, Samsung, [Sapphire](#), Sarah Chapman, Saucony, Schleich, ~~Schneider Electric~~, Scholl, Schwarzkopf, ~~Scotch~~, Scott, Seiko, Select, Sensai, Sensodyne, Serge Lutens, Sfd, Sharp, Sheba, [Sherman](#), Shiseido, Shu Uemura, Siemens, ~~Sika~~, Silvercrest, Simba, Sinsay, Sisley, Sister'S Aroma, Skechers, Skinceuticals, Skip Hop, Skoff, Sloggi, Small Foot, Smart Games, Smashbox, Smeg, Smoby, Snugpak, Sodastream, Sol De Janeiro, Solgar, Sollux Lightning, Somfy, Sony Interactive Entertainment, Sony, Sophie La Girafe, [Sorel](#), [Soxo](#), Specialized, Spectrum Led, Speedo, Spin Master, Spokey, Springos, Spyder, St.Tropez, Stalgast, Stanley, Starbucks, Stella McCartney, Stéphane Humbert Lucas 777, Stila, Stokke, [Suavinex](#), Super Zings, Superdry, Superthings, Suunto, Swarovski, Swatch, Swiffer, Sylvanian Families, Szumisie, ~~Śnieżka~~, Śpijzdrowo, Tadar, Tag Heuer, Takami, Tamaris, Tangle Teezer, Tarte, Tata Harper, Tchibo, Ted Baker, Tefal, [Tega](#), ~~Terma~~, ~~Termet~~, ~~Tesa~~, Tescoma, Thalgo, The Balm, The Body Shop, The Different Company, The North Face, The Nue Co, The Ordinary, The Pokemon Company International, Thermomix, Thierry Mugler, Thomson, Tiffany & Co., Timberland, Timex, Tiny Love, Tissot, Tiziana Terenzi, Tk Lighting, Tm Toys, Tom Ford, Tom Tailor, [Tommee Tippee](#), Tommy Hilfiger, Tommy Jeans, Tomy, Too Faced, [Top Secret](#), Topeshop, [Topex](#), Tous, Toya, [Trec Nutrition](#), Trefl, Trek, Trio, Triumph, Trussardi Jeans, Trussardi, Tsunami, Tuban, Tupperware, Twinset, Ty, U.S.Polo Assn., Ubisoft, Ugg, Ukviat, Umbro, Under Armour, Urban Decay, Uvex, V Canto, V-Tac, ~~V33~~, Valdinox, Valentino, Valmont, Van Cleef & Arpels, Vanderbilt, Vanish, Vans, Veja, Venezia, Versace, Versus Versace, Vertus, Vichy, Victoria's Secret, Victorinox, [Viking](#), Viktor & Rolf, Vileda, Viscoplast, Vizir, Vogue, Volcano, Vostok Europe, Votary, Vtech, W.Kruk, ~~W.Legutko~~, Wader, Wagner, Wahl, Wendre, Wenko, Wessper, Whamisa, Whiskas, Wilkinson, Winning Moves, Wishful, [Wittchen](#), Wmf, [Wojtylko](#), [Wonderbra](#), Woodwick, Woolite, Wrangler, Wuber, Xbox Games Studios, Xerjoff, Yankee Candle, ~~Yato~~, Yes, Yonelle, Yookidoo, Youth To The People, Yvesai, Yves Saint Laurent, Zadig&Voltaire, Zapf Creation, Zara, Zelmer, Zew For Men, Zipro, Zoeva, Zuma Line, Zwieger, Zwilling, Zwoltex.

Appendix No. 2

Appendix No. 2. Rules on creating Offer description

Section 1. Offer description

(...)

1.5.

Images included in an Offer must relate only to the offered Goods. Goods may be presented in the context of their use or arrangement. An image may present certificates, technologies, and graphic elements (e.g., arrows). Captions are forbidden, except for brand/manufacturer logos, colors and patterns, and the number and unit [and signs indicating the generation or modification of images using artificial intelligence services or systems or technologies](#). These rules do not apply to situations where separate agreements with parties cooperating with the Company specify different conditions for including images in Offers.

(...)

1.10.

An Offer may not contain advertisements, promotional and classified ad content (e.g., offers to buy/exchange anything), and other elements to help purchase goods and services outside Allegro.

1.11.

An offer may not present a set of different products or multiple units of the same product. The prohibition referred to in the preceding sentence does not apply to Offers of product sets created with the use of a dedicated functionality, factory sets bearing a single GTIN (EAN) number and Offers listed in the categories specified at: <https://help.allegro.com/sell/pl/a/6MIbmXI7bFB>.

1.12.

As part of an Offer, the Seller may not allow the Buyer to decide on one or more essential attributes of the Goods, such as size or model, etc. In an Offer including multiple units of the Goods, the Seller may allow the Buyer to select a color or a graphic pattern on condition that the Seller presents current information on the number of available colors or graphic patterns.

~~1.12.~~ 1.13.

1. In the case of multiple-variation Offers, Offers concerning Goods with the same intended use, of the same brand, or listed in the same category may be combined.

2. Those User's Offers that cover variations of specific Goods (i.e., advertise the same product but in another color or size) may be combined into a multi-variant Offer. The Company may automatically combine the User's Offers into a multi-variant Offer, subject to the same process as that applicable to the User, including by splitting already existing multi-variant Offers of a User.

Offers related to given Goods in various sizes and in the same color, combined into a multi-variant Offer, will not be listed separately and will only be displayed as part of the relevant multi-variant Offer. A multi-variant Offer will be shown on the product list using the most accurate component Offer of the multi-variant Offer that matches the search criteria best.

Where multiple User's Offers refer to the same Goods (i.e., where they advertise the same product in the same color or size), only one of such Offers may be included in a multivariate Offer. Where a multi-variant Offer is created by the Company, one such Offer for the same Goods will be selected at random.

The User may vary multi-variant Offers only with the dedicated functionalities of the User Account. The Company may delete or vary those User's multi-variant Offers which violate the rules of creating multi-variant Offers.

The provisions on multi-variant Offers in this paragraph 1.12.2 apply only to Offers in the following categories:

- Home and Garden > Tools > Protective Workwear (except "Accessories" subcategory)
- Child > Shoes
- Child > Clothes (except for "Accessories," "Others" within "Infant clothes" subcategory and "Waterproof" within "Trousers" subcategory)
- Company > Industry > Protective clothes and EHS > Clothes (except "Other" subcategory)
- Collections and art > Handmade craft > Handmade items > Clothes
- Culture and Entertainment > Movies > Gadgets, accessories > Clothes
- Culture and Entertainment > Games > Gadgets > T-shirts
- Fashion > Jewelry and Watches > Women's Jewelry ("Bracelets," "Choker," "Beads," "Necklaces," "Ear cuffs," "Rings, Wedding rings," "Neck chains" subcategory)
- Fashion > Jewelry and Watches > Child jewelry ("Bracelets," "Necklaces, neck chains" subcategory)
- Fashion > Jewelry and Watches > Men jewelry ("Bracelets," "Signet rings, wedding rings," "Neck chains, necklaces" subcategory)
- Fashion > Jewelry and Watches > Wedding jewelry ("Bracelets," "Necklaces," "Wedding rings," "Engagement rings" subcategory)
- Fashion > Jewelry and Watches > Devotional articles
- Fashion > Jewelry and Watches > Piercing > Jewelry
- Fashion > Clothes, Shoes, Accessories > Women's underwear (except "Bra - accessories" and "Garter" subcategory)
- Fashion > Clothes, Shoes, Accessories > Men's underwear
- Fashion > Clothes, Shoes, Accessories > Pregnancy and Motherhood
- Fashion > Clothes, Shoes, Accessories > Haberdashery and accessories ("Headwear," "Belts," "Gloves" subcategory)
- Fashion > Clothes, Shoes, Accessories > Footwear ("Women's" and "Men's" subcategory)
- Fashion > Clothes, Shoes, Accessories ("Women's clothes" and "Man's clothes" subcategories)
- Fashion > Clothes, Shoes, Accessories > Disguises, costumes, masks ("Women's costumes" and "Men's costumes" subcategories)

- Fashion > Clothes, Shoes, Accessories > Wedding and reception > Women's accessories > Boleros and stoles
- Fashion > Clothes, Shoes, Accessories > Wedding and reception ("Wedding footwear" and "Wedding dress" subcategory)
- Automotive > Motorcycle parts and Equipment > Clothes ("Headwear," "Suits," "Balaclava," "T-shirts and sweatshirts," "Jacket," "Footwear," "Gloves" and "Trousers" subcategories)
- Sports and Travel > Running > Shoes
- Sports and Travel > Running > Clothes (except for "Neck warmers, kerchiefs, bandannas" subcategory)
- Sports and Travel > Military supplies > Shoes
- Sports and Travel > Military supplies > Clothes (except for "Other" subcategory)
- Sports and Travel > Bicycles and accessories ("Shoes" and "Clothes" subcategories)
- Sports and Travel > Gym and fitness > Shoes
- Sports and Travel > Gym and fitness > Clothes (except for "Other" category)
- Sports and Travel > Skating, slackline > Clothes, shoes, accessories
- Sports and Travel > Team sports > Fan Gear ("T-shirts" and "Headgears" subcategories)
- Sports and Travel > Team sports > American Football > Clothes
- Sports and Travel > Team sports > Hockey and floorball > Clothes ("T-shirts, Sweatshirts" and "Trousers")
- Sports and Travel > Team sports > Basketball ("Shoes" and "Clothes" subcategories)
- Sports and Travel > Team sports > Football > Referee gear > T-shirts
- Sports and Travel > Team sports > Football > Shoes
- Sports and Travel > Team sports > Football > Clothes (except for "Hats" and "Other" subcategories)
- Sports and Travel > Team sports > Handball ("Shoes" and "Clothes" subcategories)
- Sports and Travel > Team sports > Rugby > Shoes
- Sports and Travel > Team sports > Rugby > Shoes > Clothes ("T-shirts, Sweatshirts" and "Trousers" subcategories)

- Sports and Travel > Team sports > Volleyball > Shoes
- Sports and Travel > Team sports > Volleyball > Clothes (except for "Other" subcategory)
- Sports and Travel > Extreme sports > Aviation > Clothes
- Sports and Travel > Extreme sports > Climbing ("Shoes" and "Clothes" subcategories)
- Sports and Travel > Other Sports and Leisure > Golf > Clothes
- Sports and Travel > Other Sports and Leisure > Horse riding > Shoes
- Sports and Travel > Other Sports and Leisure > Horse riding > Clothes (except for "Vests" subcategory)
- Sports and Travel > Other Sports and Leisure > Nordic walking > Clothes
- Sports and Travel > Other Sports and Leisure > Dance ("Shoes" and "Costumes" subcategories)
- Sports and Travel > Martial Arts > Boxing ("Shoes," "Clothes" and "Gloves" subcategories)
- Sports and Travel > Martial Arts > MMA ("Clothes" and "Gloves" subcategories)
- Sports and Travel > Martial Arts > Asian martial arts > Shoes
- Sports and Travel > Martial Arts > Wrestling ("Shoes" and "Clothes" subcategories)
- Sports and Travel > Water Sports > Swimming ("Shoes and flip-flops" and "Swimsuits" subcategories)
- Sports and Travel > Water Sports > Windsurfing ("Shoes" and "Clothes" subcategories)
- Sports and Travel > Water Sports > Sailing ("Shoes" and "Clothes" subcategories)
- Sports and Travel > Winter Sports > Clothes
- Sports and Travel > Tennis and Racquet Sports > Squash > Footwear
- Sports and Travel > Tennis and Racquet Sports > Squash > Wear (except "Sweatshirts" and "Trousers" subcategory)
- Sports and Travel > Tennis and Racquet Sports > Lawn Tennis > Footwear
- Sports and Travel > Tennis and Racquet Sports > Lawn Tennis > Wear (except "Sweatshirt" and "Trousers" subcategory)
- Sports and Travel > Travel > Footwear

- Sports and Travel > Travel > Wear (except "Headwear," "Gaiter," and "Other" subcategory)
- Sports and Travel > Fishing > Footwear
- Sports and Travel > Fishing > Wear (except "Other" subcategory)
- Health > Hospital and consulting room equipment > Medical wear and footwear (except "Medical cap" subcategory)

In all other categories and subcategories, multi-variant Offers are governed by paragraph 1.12.1 above.

~~1.12.~~ 1.13.a.

The Company can create Product variants. A Product variant is a combination of Offers concerning variants of particular Goods or Products (i.e., when they are related to the same item but in a different variant, e.g., with a different color, size, memory, etc.), enabling the Buyer to choose a variant of particular Goods presented in the form specified by the Company in selected areas on Allegro. A Product variant may replace a given multi-variant Offer of the User if this offer is related to the same Goods as the existing Product variant. Offers for the Product variant are selected taking into account the relevance mechanism described in subparagraph 3.4.b. of the Terms & Conditions; however, a given Product variant is created first by selecting the variants of particular Goods from other Offers of the Seller whose Offer is displayed. The User may not replace a Product variant with a multi-variant Offer.

~~1.13.~~ 1.14.

An Offer description, including its title and parameters, must not contain any keywords to manipulate the results of the Goods search on Allegro.

~~1.14.~~ 1.15.

Elements of HTML, JavaScript, Java, or other programming languages, or any other technologies may not be used to carry out any negative actions affecting the operation of Allegro or misleading other Users.

~~1.15.~~ 1.16.

In the description of an Offer, the Seller may post website addresses (in any form, e.g., links) only if:

- a. no commercial activity is carried out by means of these websites, and the sole aim of the linked content is to present additional information on the Goods;
- b. it is the object of the Offer itself, e.g., a domain name, hosting service, Internet service.

~~1.16.~~ 1.17.

For Offers published in the listing categories: "Cars," "Real Estate," "Holidays," "Live Animals," "Machinery," "Trailers, Semitrailers," "Other Vehicles and Boats," "Motorcycles and Quads," "Services" by entities acting on the basis of separate agreements concluded with the Company, it is allowed to display

the address of the Seller's website. However, such address may only be displayed on images and headlines within the Offer or banners included in the list of Offers, and it cannot lead to websites providing the same or similar services as Allegro (i.e., websites publishing offers or ads submitted by Internet users).

~~1.17.~~ 1.18.

As part of an Offer, the Seller may grant a discount or offer a free gift to be added to the Goods provided that the person to receive the discount or free gift is not selected in drawing. A discount and a free gift must be specified in an unambiguous manner.

~~1.18.~~ 1.19.

The Seller must indicate the order shipping time. Making available the international delivery option in the Offer means that (i) the Seller intends to list the Offer on the Marketplace dedicated to the relevant country of dispatch and (ii) the price of the Goods is intended to be converted into the currency of the particular Marketplace, in accordance with paragraph 1.19 below, unless the Seller has specified it themselves.

~~1.19.~~ 1.20.

The price of the Goods specified in an Offer by the Seller must be a gross price (it does not apply to categories not subject to sales commissions indicated in Appendix No. 4. Section 3: Sales commissions and Classifieds that are not charged a fee for Transaction services) including in the currency of the Marketplace where it is to be visible. If the price of the Goods is not specified in the currency of the Marketplace where the Offer is to be visible, the Seller agrees to the automatic conversion of the price of the Goods according to the reference euro exchange rate announced by the European Central Bank on the day preceding the conversion.

~~1.20.~~ 1.21.

An Offer description must not contain any information that would in any way differentiate Buyers' statuses in terms of using the payment service specified in Appendix No. 7 to the Terms & Conditions.

~~1.21.~~ 1.22.

In the categories: "Jewelry and Watches," "Delicatessen," "Erotica," „Movies," "Photography" and "Consoles and Gaming Machines," the number of Offers posted simultaneously by a Seller with a Business Account may not exceed 30,000.

~~1.22.~~ 1.23.

For any Offers the subject of which are devices within the meaning of Article 1(2)(1) of the Act of April 7, 2022, on medical devices (Dz.U.2022.974), i.e., medical devices, medical device equipment, and products listed in Annex XVI to Regulation (EU) 2017/745 of the European Parliament and of the Council of April 5, 2017, on medical devices, amending Directive 2001/83/EC, Regulation (EC) No 178/2002 and Regulation (EC) No 1223/2009 and repealing Council Directives 90/385/EEC and 93/42/EEC, and in vitro

diagnostic medical devices and in vitro diagnostic medical device equipment referred to in Regulation (EU) 2017/746 of the European Parliament and of the Council of April 5, 2017, on in vitro diagnostic medical devices and repealing Directive 98/79/EC and Commission Decision 2010/227/EU, if such Offers contain advertising elements, e.g., advertising slogans or additional options referred to in Section 3 below, the Seller by listing such Offers validates these advertising elements within the meaning of Article 56(2) of the Act of April 7, 2022, on medical devices (Dz.U.2022.974).

Section 2. Images (thumbnails)

(...)

2.2.4.

The thumbnail may not contain any additional elements, in particular texts, graphic elements, frames, logos, etc., [except signs indicating the generation or modification of images using artificial intelligence services or systems or technologies.](#)

(...)

Appendix No. 4

Appendix No. 4 Fees and sales commissions

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PART I. GENERAL PROVISIONS

~~SECTION 1.~~ **SECTION 1. GENERAL COMMENTS (ALLEGRO.PL)**

1. The Company charges the following fees and sales commissions for Transaction organization services provided as part of Allegro:

a. basic fees in categories excluding Classifieds:

i. basic fees for listing Offers,

ii. sales commissions,

iii. a unit transactional fee ~~referred to in paragraph 3.6,~~

iv. a fee for transactions paid with Allegro Pay (a service described in the Allegro Pay Terms & Conditions),

b. additional fees in categories excluding Classifieds:

i. fees for additional options,

c. fees for listing Offers in categories of Classifieds ~~referred to in paragraph 4.2,~~

d. fees on Allegro Lokalnie.

(...)

7. For Offers published before November 2, 2022, by Regular Accounts, [the basic listing fee, sales commissions, and fees for additional options](#) ~~the fees and charges specified in Sections 2, 3 A, and 4 of this Appendix prior to the changes of November 2, 2022,~~ will apply [in the amounts](#) before the changes of November 2, 2022.

(...)

A. [SECTION 2.](#) Settlements of amounts payable

1. Settlements for the full scope of services related to ensuring functionality and services available on the Allegro commercial platform (the "Comprehensive Service") are conducted for each User separately for each Marketplace. For this purpose, separate Billing Accounts are created for the User in the appropriate currency for each Marketplace. The Comprehensive Service does not cover services and settlements referred to in [Section 11 and 12](#) ~~Section 5(1)(e)~~ or settlements that are not VAT-taxable ("NoVAT Settlements") ~~referred to in Section 8.~~

2. Settlement data may be managed upon logging in to the Account; from their Account, each User may view the current and past status of their Billing Accounts (that state the fees and sales commissions charged and the refund amounts to a given Billing Account). Such settlements include a detailed calculation of partial fees that make up the total fee for a given Comprehensive Service and the No-VAT Settlements, ~~as referred to in Section 8.~~

3. Users are obliged to pay all amounts due to the Company in the appropriate currency, separately for each Billing Account, each time until the fourteenth day of the next month.



4. Users who receive invoices are obliged to pay the amount payable in the amount and currency indicated in the invoice, irrespective of its amount.

5. A User that does not receive any invoices is obliged to pay the fees due to the Company after the end of a given billing cycle. It is not required to make any payment in case the total amount due as of the end of the month is below [the amount indicated for a specific Marketplace in the table](#) ~~PLN 10.00~~. In such case, the User shall make a payment charged on a given Billing Account after the end of the month in which the amount due [exceeds the amount indicated for a specific Marketplace in the table](#) ~~reaches at least PLN 10.00~~. However, upon the request of the Company, the User shall be obliged to make a payment within a specific deadline, even if the total balance is below [that amount](#) ~~PLN 10.00~~.

	Allegro.pl	Allegro.cz	Allegro.sk
The total amount charged on the relevant Billing Account after the end of the month	PLN 10	CZK 50	2 EUR

6. Failure to pay the amount payable within the required time limit may result in the User Accounts functionality being partially or completely disabled. In such a case, the restoration of full Account functionality shall be conditional on the settlement of all amounts payable by the User to the Company.

7. Payments to the Company shall be made to individual bank accounts assigned to each Billing Account. Payment details are available upon logging in to the Account.

8. Payments made by User to the Company settled within a given Billing Account. Initially, payments are credited towards the amounts arising from an invoice that is due and payable. Regarding the User referred to in section 5 above, for receivables arising from the monthly settlement of a given billing cycle. With respect to a single billing cycle, payments made by Users are credited on a pro-rata basis to the Comprehensive Service and No-VAT Settlements. In case the fee due to the Company is made up of several due and payable invoices or monthly settlements of billing cycles, payments made by the User are credited first towards the oldest of them.

B. [SECTION 3](#). Overpayments

1. If an overpayment is made to any Billing Account during a billing cycle, the User may request a refund at any time using a form available in the My Allegro > Billing > Settlements with Allegro tab. However, if the User requests a refund of the overpayment, the overpayment under a given Billing Account is first credited towards the currently charged fees, sales commissions, and Settlements outside VAT, and then towards the fees, sales commissions, Settlements outside VAT and any debts for other Billing Accounts and on other Accounts of a given User. The overpayment between Billing Accounts kept in different currencies is credited according to the exchange rate table of the National Bank of Poland from the day preceding the currency conversion. As a general rule, the overpayment shall be refunded by bank transfer to the entity that made the payment to the account from which the payment was made.

2. Subject to ~~Section 6(B)(1)~~ above, in case of any overpayment within a given Billing Account at the end of a billing cycle, it will be recognized as an advance towards the Comprehensive Service within a given Billing Account (excl. No-VAT Settlements ~~referred to in Section 8~~) in subsequent billing cycles.

3. In case the advance referred to in section 2 above is available in Billing Account, it will be applied in the following order: (a) to cover the adjustment of payments made (taking into account any payments made in a given month), if such an adjustment occurs in a given month; (b) to cover the fees and charges (excl. No-VAT Settlements). If there are no fees and charges on a given Billing Account in a given billing cycle (excl. No-VAT Settlements, ~~as referred to in Section 8~~), or their total amount is below the overpayment for prior billing cycles (minus adjustments of payments made in the current cycle), and at the same time there are any No-VAT Settlements, the User hereby expresses the intention to change the purpose of the advance and to apply the funds from the overpayment for No-VAT Settlements (at the amount corresponding to the value of No-VAT Settlements or the overpayment value).

4. Debits arising from fees and sales commission charged in a given month for a given Comprehensive Service and No-VAT Settlements shall be first set off within a given Billing Account by the Company against the advance(s) referred to in sections 2 and 3 above, resulting from prior billing cycles. Then, the Company will clear the advances against the payment made or overpayment emerging in the current billing cycle. In such a case, the provisions of section 1 above shall apply accordingly.

5. The funds obtained by the User on a given Billing Account from promotional actions organized by the Company are non-refundable or transferrable between Billing Accounts. They can only be used in total for the payment of future fees arising from the services performed for the User as part of Allegro on a given Billing Account.

€ SECTION 4. Changes in the amounts of fees and sales commissions

1. The Company reserves the right to change the amounts of fees and sales commissions. These changes shall be made following the procedure and the terms set out in the Terms & Conditions.

2. The Company reserves the right to reduce fees and sales commissions, from time to time, as part of time-limited special offers — on the terms separately provided for such campaigns.

£ SECTION 5. Invoices and notes

1. Business Account Users, to receive invoices, should fill in a relevant form and have their data as provided in the invoicing form verified as true. Invoicing data must correspond to the data provided in the Account settings. Invoices for subsequent invoices shall be issued automatically without the need to repeat the actions indicated in the previous sentences — until the User opts out of receiving invoices.

2. Invoices for Users who are natural persons not pursuing an economic activity shall be issued solely upon their request. In such a case, the provisions of paragraph D(1) shall apply *mutatis mutandis*.

3. a. A User who is a tax on goods and services (VAT) payer, having a registered address within a European Union Member State other than Poland, is obliged to produce documents to certify its registration as a taxpayer in one of the European Union Member States other than Poland, and fill in a form available at My Allegro > Account > Setting > Account data > Tax information. Documents to certify a taxpayer's registration and data provided in the form are checked.

b. Users with a registered seat outside Poland, who have a fixed establishment in Poland, as defined in Article 11 section 1 of Council Implementing Regulation (EU) No. 282/2011, should notify the Company, indicating their Polish VAT number. Such notification should be effective starting from the billing cycle during which it is submitted. Submission of such notification will impact the VAT rate applicable to the fees and sales commissions for the services related to the Transaction performed as part of Allegro.

4. Invoices for a given month include amounts payable charged in this month for a given Billing Account in its currency, and they are issued no later than on the 15th day of the next month.

5. The User is obliged to update invoicing data immediately following any change. As regards updates to invoicing data (except for the address and telephone data), such change is possible only if the company has undergone a transformation or its form of legal succession has changed. A change shall be made once documents to certify legal succession are verified as true. The change takes effect starting from the first invoice issued after positive data verification.

6. A default procedure for sending invoices is making them available in electronic form. Acceptance of the Terms & Conditions constitutes acceptance for sending (making available) invoices in electronic form, as defined in the applicable regulations on goods and services tax, on the terms described in the Terms & Conditions.

7. To ensure the authenticity of invoices as defined in separate regulations, invoices shall be made available to the User in electronic form solely upon logging into his/her Account, using login and password, in a manner to enable downloading them to the User's IT system.

8. To ensure the integrity of invoices as defined in separate regulations, the invoices made available in electronic form shall be generated as PDF (Portable Document Format) files, secured to prevent any change to the invoice data, in particular:

- a. document editing,
- b. inserting comments,
- c. filling in or signing form fields,
- d. document assembly,
- e. copying the document contents,
- f. extracting pages.

9. The Company reserves the right to use other technical solutions in addition to those indicated in paragraphs ~~sub-paragraphs~~ 7 and 8 above, aimed to ensure the authenticity and integrity of invoices sent (made available) in electronic form.

10. The User may, at any time, withdraw the consent to having invoices sent (made available) in electronic form. The following shall also be deemed a withdrawal of the consent to having invoices sent (made available) in electronic form:

- a. The User opting out of receiving VAT invoices (closing the invoice account),
- b. Any Party declaring to terminate the Agreement.

11. The User who has withdrawn the consent to having invoices sent (made available) in electronic form may give their consent again.

12. Consent to having invoices sent (made available) in electronic form and a withdrawal of the consent shall have immediate effect.

13. The User who receives VAT invoices sent (made available) in electronic form is obliged to store them in accordance with separate regulations.

14. The Company reserves the right to issue and send the User a hard copy invoice, even if the User consented to have invoices sent (made available) in electronic form.

15. Invoices sent (made available) to the User in electronic form shall be available in the User account administrative dashboard for 7 years of the date of issue. Consequently, no copies of electronic invoices are issued.

16. "In minus" amended invoices with VAT are issued by the Company as part of the approval of conditions for reduction of the taxation base, as referred to in Article 29a section 13 of the Goods and Services Tax Act, expressed through the User's acceptance of the Terms & Conditions.

17. If only No-VAT Settlements are subject to documenting in a given settlement period instead of an invoice, the Company shall issue the User an accounting note.

~~SECTION 8.~~ **SECTION 6.** THE PROCEDURE FOR GRANTING A TRANSACTION REBATE ~~(IN CONNECTION WITH THE SALES COMMISSION COLLECTED OR CHARGED, A UNIT TRANSACTION FEE AND A FEE ON THE TRANSACTION PAID USING ALLEGRO PAY SPECIFIED IN SECTION 3(6)) (ALLEGRO.PL)~~

1. In particularly justified cases, where the Seller has concluded a sales agreement and the Transaction did not violate the Terms & Conditions, the Company may grant a transaction rebate to the Seller in the current billing cycle for the supply of services on a given Marketplace.

2. A transaction rebate is granted within a specific Billing Account in accordance with the rules specified below, depending on the payment method selected by the Buyer:

a. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments marked as "Completed," provided that:

i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;

ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, if:

- The Seller's quality level is at least Neutral in accordance with Section 10.6 of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not indicate a reason for withdrawal from the agreement resulting from the Seller's fault;
- The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, it will be granted only if the Buyer indicates that the withdrawal from the agreement is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab, and the Seller has reimbursed the funds using the "Allegro Finance" service;

b. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments with a status other than "Completed," if:

i. The Seller's quality level is at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not confirm the completion of the Transaction;

ii. The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;

c. Payment for the purchased Goods made using the "payment on delivery" option, provided that:

i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;

ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:

- The parcel tracking number made available in the Orders tab (My Sales -> Orders) shows that the parcel has not been picked up or has been collected, but the Buyer will indicate that the non-completion of the Transaction is not due to the Seller's fault,
- The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;

d. Payment on in-store pick-up or Seller's own delivery provided that:

i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;

ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:

- The Buyer does not confirm the receipt of the Goods;
- The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab.

3. The amount of post-transaction rebate may not exceed the amount of sales commission on the sale of Goods a unit transaction fee and a fee on the transaction paid using Allegro Pay, which was previously charged or collected by the Company in connection with the conclusion of the sales agreement referred to in paragraph 1.

4. To receive a post-transaction rebate, the Seller should fill in a relevant form available at a relevant Allegro page within 45 days of concluding the sales agreement, unless the Company does the same on their behalf and automatically grants a post-transaction rebate if it has relevant knowledge based on the data from the IT systems of the Company. The post-transaction rebate may also be granted in the case of a Transaction in which the payment's status is other than "completed," provided that the Buyer makes, within the 24 hours following the Transaction, at least one more Transaction within the same Offer in which the payment's status is "completed," or the Buyer chooses the "payment-on-delivery" or the "payment on in-store pick-up" payment method.

5. If the Buyer makes a payment after the Seller has been granted a transaction rebate, or as a result of verification undertaken by the Company resulting in the determination that the Transaction was successfully finalized or that the Transaction violated the Allegro Terms & Conditions, the Company reserves the right to once again charge the sales commission a unit transaction fee and a fee on the transaction paid using Allegro Pay.

6. The provisions of this ~~Section 7~~, ~~this Section shall~~ do not apply to the fees ~~on Allegro Lokalnie referred to in Section 1(1)(d)~~.

~~SECTION 9.~~ SECTION 7. NO-VAT SETTLEMENTS (~~ALLEGRO.PL~~)

1. As part of the Seller's balance of a given Billing Account, except for settlements made with respect to a given Comprehensive Service, the Company will be making No-VAT Settlement, i.e., will charge the Seller with fees that are not VAT-taxable. They will apply to:

1) the settlements referred to in Appendix No. 20 of the Allegro Terms & Conditions;

2) Allegro Protect – in the case referred to in Section 4(10) of Appendix No. 9 of the ~~Allegro~~ Terms & Conditions, where the Seller is obliged to cover the costs incurred by the Company in relation to the compensation paid to the Buyer.

3) transactions in which the Seller is obliged to cover all costs, fees, or fines charged to or imposed on the Company by the Service Providers due to the performance by the Service Providers of any activities in respect of any Non-Standard Parcel, referred to in Appendices No. 16 and 16A in conjunction with ~~Section 5 of Appendix No. 4 to the of the Allegro~~ Terms and Conditions.

4) damages related to a Seller's breach of the ~~Allegro~~ Terms & Conditions referred to in Section 8(8.5) of the Allegro Terms & Conditions.

5) contractual penalties referred to in paragraph 8.14a of the Allegro Terms & Conditions.

PART II. SPECIFIC PROVISIONS

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~~SECTION 2.~~ SECTION 8. BASIC FEES FOR LISTING GOODS EXCLUDING CATEGORIES OF CLASSIFIEDS (ALLEGRO.PL)

(...)

4. Amount of basic fees:

A. List of Categories in which the basic fee depends on the initial price ~~*[1]~~ of the Goods:

"Collections," "Art," "Design and Antiques" excluding the categories "Second-Hand Books,"

0.1% of the initial price. Not less than PLN 0.05. Up to PLN 2.5 /10 days.

"OTC drugs"

Initial price	Basic fee
up to PLN 10	PLN 0.50/10 days
from PLN 10.01 to PLN 25	PLN 1.00/10 days
over PLN25.01 to PLN 50	PLN 2.00/10 days
over PLN50	PLN 5.00/10 days

Other categories not listed under paragraph 4(A)

Initial price	Basic fee
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over PLN 15,000	PLN 1.00/10 days
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B. List of Categories in which the basic fee depends on the initial price ^{*[1]} of the Goods (applies to all Offers except for those marked with the status parameter "New"):

"Car parts," "Parts for machinery and other vehicles," "Motorcycle parts and Equipment," "Tires and Rims,"

Initial price	Basic fee
up to PLN 100	PLN 0.00/10 days
from PLN 100.01 to PLN 500	PLN 0.40/10 days
from PLN 500.01 to PLN 1000	PLN 0.60/10 days
over PLN 1000	PLN 1.00/10 days

^{*[1]} — Initial price = Buy It Now price or, in case of an Auction, starting price

(...)

~~SECTION 3.~~ SECTION 9. SALES COMMISSIONS (ALLEGRO.PL)

(...)

5. Sales commissions are collected on the terms described below:

	NET	GROSS
All subcategories "Accessories" except subcategory "Electronics," subcategory, "Accessories and Tools" "Training Aids" subcategory: "Accessories and Extras" in category: "Coffee," subcategory: "Cleaning" except subcategory: "Vacuum Storage Bags," "Reflective Accessories," "Protective Accessories," "PCP Accessories," "Accessories and Parts"	the amount of the sales commission depends on the final price: up to PLN 60 12%, over PLN 60: PLN 7.20 + 8% on the surplus over PLN 60	the amount of the sales commission depends on the final price: up to PLN 60 14.76%, over PLN 60: PLN 8.86 + 9.84% on the surplus over PLN 60

<p>except subcategory: "Electronics," and "Sports and Travel" "Pedals and Accessories," "Yoga Accessories," "Training Aids," "Referee Gear," "Ski and Snowboard Accessories." "Accessories for Boats and Inflatable Boats," "Engine Accessories," "Application Accessories," "Installation Accessories," "Accessories and Software," "Parts and Accessories" except subcategory: "Electronics," "Art Accessories," "Components and Accessories" in subcategory: "Design and Antiques", subcategory: "Alcohol Accessories" except subcategory: "Squeezers and Presses," subcategory: "Cigarette Accessories," "Kitchen Accessories," "Sewing Accessories," "Toy Accessories," "Office Supplies," "Scaffolding Accessories," "Bartending Accessories," "Kitchen Appliances," "Accessories for Cash Registers and Printers," "Sealing Accessories," "Lighting Accessories and Accessories," "Accessories for Water Jackets," "Fireplace Accessories," "Bathroom Accessories," "Non-Slip Accessories for Carpets," "Confectionery Accessories," "Costume Accessories and Accessories," "Candle Accessories," "Beekeeping Accessories," "Masonry Accessories," "Painting Accessories," "Headaddresses and Accessories," "Chignon Accessories," "Jewelry Accessories," "Watch Accessories," "Party Games Accessories."</p>		
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and

	NET	GROSS
<p>"Electronics" (all subcategories, "Accessories" and "Photo Accessories," "Memory Cards," "Power Banks," "Cases and Shelves," "Internet," "Cooling and</p>	<p>the amount of the sales commission depends on the final price: up to PLN 60: 13%; over PLN 60: PLN</p>	<p>the amount of the sales commission depends on the final price: up to PLN 60: 15.99%; over PLN 60:</p>

<p>Upgrading," "Service Equipment," "HTP Accessories," "Headphone Accessories," "TV Accessories," "Accessories and Parts," "Parts and accessories" "GSM Accessories," "Gold Numbers," "Pads"</p> <p>subcategory: "Accessories (Laptop, PC)," except subcategory: "PCMCIA and ExpressCard," "Video Cards and Recorders," "TV and Sat Tuners," "Webcams," "Video Conferencing Kits and Cameras,"</p> <p>subcategory: "Laptop Parts," except subcategory: "RAM Memory,"</p> <p>subcategory: "Optical Drives and Media," except subcategories: "Recorders and Drives" and "Floppy Drives,"</p> <p>subcategory: "Service Parts" in subcategory: "Tablets,"</p> <p>subcategory: "Antennas," "Bluetooth," and "USB Hubs" in subcategory: "Network Devices,"</p> <p>subcategory: "Consoles and Gaming Machines," except subcategory: "Steering Wheels," "Consoles," "PlayStation VR," and "PlayStation VR2,"</p> <p>subcategory: "Batteries for Vacuum Cleaners," "Detergents for Vacuum Cleaners," "Filters for Vacuum Cleaners," "Pipes and Hoses for Vacuum Cleaners," "Nozzles and Brushes for Vacuum Cleaners," "Vacuum Storage Bags,"</p> <p>subcategory: "Spare Parts" in subcategory: "Small Household Appliances,"</p>	<p>7.80 + 8% on the surplus over PLN 60</p>	<p>PLN 9.60 + 9.84% on the surplus over PLN 60</p>
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<p>subcategory: "Household Cleaning Supplies" and "Parts" in subcategory: "Built-In Appliances,"</p> <p>subcategory: "Parts" in subcategory: "Freestanding Household Appliances,"</p> <p>subcategory: "Cables, Wires" and "Plugs, Sockets, Adapters" in subcategory: "Electronics,"</p> <p>subcategory: "GPS and Accessories," except subcategory: "GPS Trackers" and "Devices,"</p> <p>subcategory: "Media," "Bags, Cases," "Power Supply," "Books and Instructions" in subcategory: "Cameras,"</p> <p>subcategory: "Remote Controls," "Power Supply" in subcategory: "Audio, Video and Household Appliances,"</p> <p>subcategory: "Parts and Components" in subcategory: "TV and Video,"</p> <p>subcategory: "Case," "Film and Protective Glass," "Bands and Bracelets," and "Chargers and Docking Stations" in subcategory: "Smartwatches and Accessories,"</p> <p>subcategory: "Paper, Foils," "Accessories for Regeneration," "Drums" in subcategory: "Printers and Scanners,"</p>		
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(...)

SECTION 4. ~~SECTION 10.~~ FEES FOR ADDITIONAL OPTIONS FOR OFFERS OTHER THAN CLASSIFIEDS (ALLEGRO.PL)

(...)

3. Fees for additional options are collected on the general terms described in ~~paragraph~~ [sub-paragraph 9\(A\) 8](#) below.

(...)

7. For providing the Subscription service, Allegro will charge the User, in advance, for each commenced 30-day period, a fee as per the price list specified below:

(...)

A. 8. Fees for additional options

Fees for additional options amount to:

Option	Fee	Additional commission
Featured Offers ^{*[1]}	PLN 19.90/10 days	0.75 of the sales commission applicable to the relevant category
"Flexible Feature" ^{*[1]}	PLN 2.90/1 day	0.75 of the sales commission applicable to the relevant category
Promo Package ^{*[1]}	PLN 3.90/1 day	0.75 of the sales commission applicable to the relevant category
Promotion on a Category Page	PLN 29.90/10 days	none

For all Offers listed in all subcategories under the "Culture and Entertainment" category – "Featured Offers" option cost is 2.90 PLN/10 days.

As part of a multi-variant Offers, except for Offers linked to the Product Catalog, listed in the following categories:

"Women's Jewelry," "Men's Jewelry," "Children's Jewelry," "Wedding Jewelry," "Piercing," "Clothes"; "Footwear," "Accessories," "Footwear" in the "Kids" category, "Clothes" in the "Kids" category, "Erotic Lingerie and Clothing" in the "Health" category "Offer feature" option cost — 5.90 PLN/10 days

^{*[1]}— notwithstanding the fee indicated in paragraph 5 above

Option	Fee
Minimum price in auctions	10% of the reserved price but no more than PLN 100

~~SECTION 5.~~ SECTION 11. FEES FOR ADDITIONAL OPTIONS FOR OFFERS LISTED IN CATEGORIES OF CLASSIFIEDS (ALLEGRO.PL)

(...)

~~SECTION 5A.~~ SECTION 12. FEES ON ALLEGRO LOKALNIE (ALLEGRO.PL)

(...)

2. The Fee shall be charged the moment the Transaction is made within the meaning of Appendix No. 13 "Allegro Lokalnie." to the [Terms & Conditions](#). The conclusion of the Transaction shall be confirmed in an email sent by the Company.

(...)

4. The fee for promoting Classifieds using the promoted listing feature shall amount to:

a) In the case of Classifieds [and Classifieds](#) with the "Buy now" option for the period of 10 days: PLN 11.90, for the period of 30 days: PLN 13.90, the feature option is visible only on Allegro Lokalnie;

(...)

~~SECTION 6.~~ SECTION 13. DELIVERY AND ADDITIONAL SERVICES COSTS (ALLEGRO.PL)

1. Allegro - Delivery Service - InPost - Fees for Services, Returns Service, and Additional Services

(...)

d. The fees for the Services, Additional Services, fines, and compensations will be charged to the Seller's account in the month in which they were provided or in the following months after the provision of these services, depending on the date when the Company becomes aware of the basis for charging these fees. In the event of charging fines or compensations, they shall be documented as part of settlements referred to in [Sections 2 – 6 above](#) ~~Section 6 and Section 8 of this Appendix.~~

(...)

7. Allegro Lokalnie — InPost — additional services and fees

(...)

e. Fines and compensations for the events referred to in sub-paragraph (c) above will be charged to the Seller in the month following the month in which they occurred or in the following months after their occurrence, depending on the date on which the Company obtains information concerning the basis for charging such fines and compensations. In order to document them. They shall be documented as part of settlements referred to in [Sections 2 – 6 above](#) ~~Section 6 and Section 8 of this Appendix.~~

(...)

13. Allegro — Delivery Services — International delivery — fees for Services and Additional Services, as provided via UPS Polska sp. z o.o.

a. The Delivery Service, as referred to in Appendix No. 16 to the Allegro Terms & Conditions, is provided via the Service Provider, UPS Polska Sp. z o.o., which implements the Services in the following delivery option:

- **Allegro UPS Courier Slovakia**

b. Seller fees for Services provided on the basis of the Delivery Service and Services provided as part of Allegro Smart! are as follows:

Service name	Service code
Allegro UPS Courier Slovakia (parcel up to 10 kg of actual or dimensional weight; the longest side max. 100 cm; the second longest side max. 76 cm, summed height and circumference (i.e., 2x height + 2x width) max. 300 cm)	UPS_COURIER_PL_SK
Order value in the range	Gross fee — the Delivery Service
Regardless of the order value	PLN 18.99

c. All Additional Services strictly relating to the Service referred to in sub-paragraph b) above are paid by the Seller as per the table below:

Additional Service	CODE	Gross fee
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Payment on delivery	UPS_COD_PL_SK	PLN 4.99
Surcharge for Allegro UPS Courier Slovakia service for parcels over 10 up to 20 kg (actual or dimensional weight)	UPS_OVER_10_20_PL_SK	PLN 16.99
Surcharge for Allegro UPS Courier Slovakia service for parcels over 20 up to 31.5 kg (actual or dimensional weight)	UPS_OVER_20_31_5_PL_SK	PLN 25.99
Surcharge for Allegro UPS Courier Slovakia service for parcels over 31.5 up to 50 kg (actual or dimensional weight)	UPS_OVER_31_5_50_PL_SK	PLN 35.99
Surcharge for Allegro UPS Courier Slovakia service for parcels over 50 up to 70 kg (actual or dimensional weight)	UPS_OVER_50_70_PL_SK	PLN 49.99
Return to the Seller of a parcel up to 10 kg (actual or dimensional weight)	UPS_RETURN_10_PL_SK	PLN 18.99
Surcharge for return to the Seller of a parcel over 10 up to 20 kg (actual or dimensional weight)	UPS_RETURN_10_20_PL_SK	PLN 35.99
Surcharge for return to the Seller of a parcel over 20 up to 31.5 kg (actual or dimensional weight)	UPS_RETURN_20_31_5_PL_SK	PLN 44.99
Surcharge for return to the Seller of a parcel over 31.5 up to 50 kg (actual or dimensional weight)	UPS_RETURN_31_5_50_PL_SK	PLN 54.99
Surcharge for return to the Seller of a parcel over 50 up to 70 kg (actual or dimensional weight)	UPS_RETURN_50_70_PL_SK	PLN 68.99

Additional handling of non-standard parcels (as defined by UPS, e.g., a parcel shaped like a drum, barrel, or a tire, a parcel with the longest side >100 cm or the second longest side >76 cm, or weighing over 31.5kg)	UPS_NON_STANDARD_PL_SK	PLN 25.99
Declared parcel value from PLN 2,000 to PLN 5,000	UPS_PROTECTION_5K_PL_SK	PLN 2.99
Declared parcel value from PLN 5,000 to PLN 50,000	UPS_PROTECTION_50K_PL_SK	PLN 3.99
Declared parcel value from PLN 50,000.01 to PLN 100,000	UPS_PROTECTION_100K_PL_SK	0.15% of the declared parcel value
Large parcel surcharge (the description of the large parcel surcharge can be found in subparagraph f. below the Additional Services table and in the UPS Terms & Conditions)	UPS_LARGE_PL_SK	PLN 119
Parcels over maximum limits (as per the UPS Terms & Conditions) (the description of the surcharge for such parcels can be found in subparagraph g. below the Additional Services table and in the UPS Terms & Conditions)	UPS_MAX_LIMIT_PL_SK	PLN 599
Address verification	UPS_ADD_CORR_PL_SK	PLN 25.99
Proof of delivery	UPS_POD_PL_SK	PLN 6.99

d. The Fees for Services and Additional Services will be charged to the Seller's account in the month in which they were provided or in the following months after the provision of these services, depending on the date when the Company becomes aware of the basis for charging these fees.

e. In cases where the value representing the dimensional weight of the parcel, understood as width cm x length cm x height cm / 5,000, exceeds the value corresponding to the actual weight of the parcel, the price for the Service is determined based on the dimensional weight of the parcel.

f. The fee for a large parcel is charged for each UPS parcel if the sum of its length and circumference [(2 x width) + (2 x height)] exceeds 300 cm and is less than or equal to 400 cm. Large parcels, in addition to the surcharge, are subject to a minimum settled weight of 40 kg. The additional handling fee is not charged if the additional fee for a large parcel is applied.

g. Parcels exceeding the maximum permitted limits are parcels weighing more than 70 kg, or with a length exceeding 274 cm, or parcels whose summed length and circumference exceeds (400 cm) — they will not be accepted for transport. If such a parcel enters the UPS parcel system, in addition to the standard dispatch costs, it will be subject to an additional fee for Sizes exceeding the permitted limits. Parcels whose summed length and circumference exceeds 400 cm) are also subject to a Large Parcel Surcharge.

(...)

SECTION 7. SETTLEMENTS (ALLEGRO.PL)

A. Settlements of amounts payable

1. Settlements for the full scope of services related to ensuring functionality and services available on the Allegro commercial platform (the "Comprehensive Service") are conducted for each User separately for each Marketplace. For this purpose, separate Billing Accounts are created for the User in the appropriate currency for each Marketplace. The Comprehensive Service does not cover services and settlements referred to in Section 5(1)(e) or settlements that are not VAT-taxable ("NoVAT Settlements") referred to in Section 8.

2. Settlement data may be managed upon logging in to the Account; from their Account, each User may view the current and past status of their Billing Accounts (that state the fees and sales commissions charged and the refund amounts to a given Billing Account). Such settlements include a detailed calculation of partial fees that make up the total fee for a given Comprehensive Service and the No-VAT Settlements, as referred to in Section 8.

3. Users are obliged to pay all amounts due to the Company in the appropriate currency, separately for each Billing Account, each time until the fourteenth day of the next month.

4. Users who receive invoices are obliged to pay the amount payable in the amount and currency indicated in the invoice, irrespective of its amount.

5. A User that does not receive any invoices is obliged to pay the fees due to the Company after the end of a given billing cycle. It is not required to make any payment in case the total amount due as of the end of the month is below PLN 10.00. In such case, the User shall make a payment charged on a given

Billing Account after the end of the month in which the amount due reaches at least PLN 10.00. However, upon the request of the Company, the User shall be obliged to make a payment within a specific deadline, even if the total balance is below PLN 10.00.

6. Failure to pay the amount payable within the required time limit may result in the User Accounts functionality being partially or completely disabled. In such a case, the restoration of full Account functionality shall be conditional on the settlement of all amounts payable by the User to the Company.

7. Payments to the Company shall be made to individual bank accounts assigned to each Billing Account. Payment details are available upon logging in to the Account.

8. Payments made by User to the Company settled within a given Billing Account. Initially, payments are credited towards the amounts arising from an invoice that is due and payable. Regarding the User referred to in section 5 above, for receivables arising from the monthly settlement of a given billing cycle. With respect to a single billing cycle, payments made by Users are credited on a pro-rata basis to the Comprehensive Service and No-VAT Settlements. In case the fee due to the Company is made up of several due and payable invoices or monthly settlements of billing cycles, payments made by the User are credited first towards the oldest of them.

B. Overpayments

1. If an overpayment is made to any Billing Account during a billing cycle, the User may request a refund at any time using a form available in the My Allegro > Billing > Settlements with Allegro tab. However, if the User requests a refund of the overpayment, the overpayment under a given Billing Account is first credited towards the currently charged fees, sales commissions, and Settlements outside VAT, and then towards the fees, sales commissions, Settlements outside VAT and any debts for other Billing Accounts and on other Accounts of a given User. The overpayment between Billing Accounts kept in different currencies is credited according to the exchange rate table of the National Bank of Poland from the day preceding the currency conversion. As a general rule, the overpayment shall be refunded by bank transfer to the entity that made the payment to the account from which the payment was made.

2. Subject to Section 6(B)(1) above, in case of any overpayment within a given Billing Account at the end of a billing cycle, it will be recognized as an advance towards the Comprehensive Service within a given Billing Account (excl. No-VAT Settlements referred to in Section 8) in subsequent billing cycles.

3. In case the advance referred to in section 2 above is available in Billing Account, it will be applied in the following order: (a) to cover the adjustment of payments made (taking into account any payments made in a given month), if such an adjustment occurs in a given month; (b) to cover the fees and charges (excl. No-VAT Settlements). If there are no fees and charges on a given Billing Account in a given billing cycle (excl. No-VAT Settlements, as referred to in Section 8), or their total amount is below the overpayment for prior billing cycles (minus adjustments of payments made in the current cycle), and at the same time there are any No-VAT Settlements, the User hereby expresses the intention to change the purpose of the advance and to apply the funds from the overpayment for No-VAT Settlements (at the amount corresponding to the value of No-VAT Settlements or the overpayment value).

~~4. Debits arising from fees and sales commission charged in a given month for a given Comprehensive Service and No-VAT Settlements shall be first set off within a given Billing Account by the Company against the advance(s) referred to in sections 2 and 3 above, resulting from prior billing cycles. Then, the Company will clear the advances against the payment made or overpayment emerging in the current billing cycle. In such a case, the provisions of section 1 above shall apply accordingly.~~

~~5. The funds obtained by the User on a given Billing Account from promotional actions organized by the Company are non-refundable or transferrable between Billing Accounts. They can only be used in total for the payment of future fees arising from the services performed for the User as part of Allegro on a given Billing Account.~~

~~C. Changes in the amounts of fees and sales commissions~~

~~1. The Company reserves the right to change the amounts of fees and sales commissions. These changes shall be made following the procedure and the terms set out in the Terms & Conditions.~~

~~2. The Company reserves the right to reduce fees and sales commissions, from time to time, as part of time-limited special offers — on the terms separately provided for such campaigns.~~

~~D. Invoices and notes~~

~~1. Business Account Users, to receive invoices, should fill in a relevant form and have their data as provided in the invoicing form verified as true. Invoicing data must correspond to the data provided in the Account settings. Invoices for subsequent invoices shall be issued automatically without the need to repeat the actions indicated in the previous sentences — until the User opts out of receiving invoices.~~

~~2. Invoices for Users who are natural persons not pursuing an economic activity shall be issued solely upon their request. In such a case, the provisions of paragraph D(1) shall apply *mutatis mutandis*.~~

~~3. a. A User who is a tax on goods and services (VAT) payer, having a registered address within a European Union Member State other than Poland, is obliged to produce documents to certify its registration as a taxpayer in one of the European Union Member States other than Poland, and fill in a form available at My Allegro > Account > Setting > Account data > Tax information. Documents to certify a taxpayer's registration and data provided in the form are checked.~~

~~b. Users with a registered seat outside Poland, who have a fixed establishment in Poland, as defined in Article 11 section 1 of Council Implementing Regulation (EU) No. 282/2011, should notify the Company, indicating their Polish VAT number. Such notification should be effective starting from the billing cycle during which it is submitted. Submission of such notification will impact the VAT rate applicable to the fees and sales commissions for the services related to the Transaction performed as part of Allegro.~~

~~4. Invoices for a given month include amounts payable charged in this month for a given Billing Account in its currency, and they are issued no later than on the 15th day of the next month.~~

~~5. The User is obliged to update invoicing data immediately following any change. As regards updates to invoicing data (except for the address and telephone data), such change is possible only if the company~~

~~has undergone a transformation or its form of legal succession has changed. A change shall be made once documents to certify legal succession are verified as true. The change takes effect starting from the first invoice issued after positive data verification.~~

~~6. A default procedure for sending invoices is making them available in electronic form. Acceptance of the Terms & Conditions constitutes acceptance for sending (making available) invoices in electronic form, as defined in the applicable regulations on goods and services tax, on the terms described in the Terms & Conditions.~~

~~7. To ensure the authenticity of invoices as defined in separate regulations, invoices shall be made available to the User in electronic form solely upon logging into his/her Account, using login and password, in a manner to enable downloading them to the User's IT system.~~

~~8. To ensure the integrity of invoices as defined in separate regulations, the invoices made available in electronic form shall be generated as PDF (Portable Document Format) files, secured to prevent any change to the invoice data, in particular:~~

- ~~a. document editing,~~
- ~~b. inserting comments,~~
- ~~c. filling in or signing form fields,~~
- ~~d. document assembly,~~
- ~~e. copying the document contents,~~
- ~~f. extracting pages.~~

~~9. The Company reserves the right to use other technical solutions in addition to those indicated in paragraphs 7 and 8 above, aimed to ensure the authenticity and integrity of invoices sent (made available) in electronic form.~~

~~10. The User may, at any time, withdraw the consent to having invoices sent (made available) in electronic form. The following shall also be deemed a withdrawal of the consent to having invoices sent (made available) in electronic form:~~

- ~~a. The User opting out of receiving VAT invoices (closing the invoice account),~~
- ~~b. Any Party declaring to terminate the Agreement.~~

~~11. The User who has withdrawn the consent to having invoices sent (made available) in electronic form may give their consent again.~~

~~12. Consent to having invoices sent (made available) in electronic form and a withdrawal of the consent shall have immediate effect.~~

~~13. The User who receives VAT invoices sent (made available) in electronic form is obliged to store them in accordance with separate regulations.~~

~~14. The Company reserves the right to issue and send the User a hard copy invoice, even if the User consented to have invoices sent (made available) in electronic form.~~

~~15. Invoices sent (made available) to the User in electronic form shall be available in the User account administrative dashboard for 7 years of the date of issue. Consequently, no copies of electronic invoices are issued.~~

~~16. "In minus" amended invoices with VAT are issued by the Company as part of the approval of conditions for reduction of the taxation base, as referred to in Article 29a section 13 of the Goods and Services Tax Act, expressed through the User's acceptance of the Terms & Conditions.~~

~~17. If only No-VAT Settlements are subject to documenting in a given settlement period instead of an invoice, the Company shall issue the User an accounting note.~~

~~SECTION 8. THE PROCEDURE FOR GRANTING A TRANSACTION REBATE (IN CONNECTION WITH THE SALES COMMISSION COLLECTED OR CHARGED, A UNIT TRANSACTION FEE AND A FEE ON THE TRANSACTION PAID USING ALLEGRO PAY SPECIFIED IN SECTION 3(6)) (ALLEGRO.PL)~~

~~1. In particularly justified cases, where the Seller has concluded a sales agreement and the Transaction did not violate the Terms & Conditions, the Company may grant a transaction rebate to the Seller in the current billing cycle for the supply of services on a given Marketplace.~~

~~2. A transaction rebate is granted within a specific Billing Account in accordance with the rules specified below, depending on the payment method selected by the Buyer:~~

~~a. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments marked as "Completed," provided that:~~

~~i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;~~

~~ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, if:~~

- ~~The Seller's quality level is at least Neutral in accordance with Section 10.6 of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not indicate a reason for withdrawal from the agreement resulting from the Seller's fault;~~
- ~~The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, it will be granted only if the Buyer indicates that the withdrawal from the agreement is not due to the Seller's fault;~~

~~iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab, and the Seller has reimbursed the funds using the "Allegro Finance" service;~~

~~b. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments with a status other than "Completed," if:~~

~~i. The Seller's quality level is at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not confirm the completion of the Transaction;~~

~~ii. The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;~~

~~iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;~~

~~c. Payment for the purchased Goods made using the "payment on delivery" option, provided that:~~

~~i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;~~

~~ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:~~

- ~~The parcel tracking number made available in the Orders tab (My Sales -> Orders) shows that the parcel has not been picked up or has been collected, but the Buyer will indicate that the non-completion of the Transaction is not due to the Seller's fault;~~
- ~~The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;~~

~~iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;~~

d. ~~Payment on in-store pick-up or Seller's own delivery provided that:~~

~~i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;~~

~~ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:~~

- ~~• The Buyer does not confirm the receipt of the Goods;~~
- ~~• The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;~~

~~iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab.~~

~~3. The amount of post-transaction rebate may not exceed the amount of sales commission on the sale of Goods a unit transaction fee and a fee on the transaction paid using Allegro Pay, which was previously charged or collected by the Company in connection with the conclusion of the sales agreement referred to in paragraph 1.~~

~~4. To receive a post-transaction rebate, the Seller should fill in a relevant form available at a relevant Allegro page within 45 days of concluding the sales agreement, unless the Company does the same on their behalf and automatically grants a post-transaction rebate if it has relevant knowledge based on the data from the IT systems of the Company. The post-transaction rebate may also be granted in the case of a Transaction in which the payment's status is other than "completed," provided that the Buyer makes, within the 24 hours following the Transaction, at least one more Transaction within the same Offer in which the payment's status is "completed," or the Buyer chooses the "payment-on-delivery" or the "payment on in-store pick-up" payment method.~~

~~5. If the Buyer makes a payment after the Seller has been granted a transaction rebate, or as a result of verification undertaken by the Company resulting in the determination that the Transaction was successfully finalized or that the Transaction violated the Allegro Terms & Conditions, the Company reserves the right to once again charge the sales commission a unit transaction fee and a fee on the transaction paid using Allegro Pay.~~

~~6. The provisions of this Section 7. shall not apply to the fees referred to in Section 1(1)(d).~~

SECTION 9. NO-VAT SETTLEMENTS (ALLEGRO.PL)



~~1. As part of the Seller's balance of a given Billing Account, except for settlements made with respect to a given Comprehensive Service, the Company will be making No-VAT Settlement, i.e., will charge the Seller with fees that are not VAT-taxable. They will apply to:~~

~~1) the settlements referred to in Appendix No. 20 of the Allegro Terms & Conditions;~~

~~2) Allegro Protect – in the case referred to in Section 4(10) of Appendix No. 9 of the Allegro Terms & Conditions, where the Seller is obliged to cover the costs incurred by the Company in relation to the compensation paid to the Buyer.~~

~~3) transactions in which the Seller is obliged to cover all costs, fees, or fines charged to or imposed on the Company by the Service Providers due to the performance by the Service Providers of any activities in respect of any Non-Standard Parcel, referred to in Appendices No. 16 and 16A in conjunction with Section 5 of Appendix No. 4 to the of the Allegro Terms and Conditions.~~

~~4) damages related to a Seller's breach of the Allegro Terms & Conditions referred to in Section 8(8.5) of the Allegro Terms & Conditions.~~

~~5) contractual penalties referred to in paragraph 8.14a of the Allegro Terms & Conditions~~

Allegro.cz

~~SECTION 1. GENERAL COMMENTS (ALLEGRO.CZ)~~

~~1. The Company charges the following fees and sales commissions for Transaction organization services provided within a given Marketplace:~~

~~a. basic fees for listing Offers,~~

~~—— i. sales commissions,~~

~~—— ii. the unit transaction fee referred to in Section 3.6,~~

~~b. additional fees~~

~~2. The fees referred to in the paragraph above, except for the sales commission, are non-refundable. The exceptions are situations in which the Offer is removed or expires early in accordance with the rules specified in paragraphs 8.2 or 8.6 of the Terms & Conditions — the fees are refundable less the amount proportional to the time for which the Offer was listed. This provision is without prejudice to the rights of consumers arising from mandatory rules of law.~~

~~3. The Company may charge fees for other services provided on Allegro. The amount of such fees is set individually in the terms and conditions of a given service.~~

~~4. If the amount of fee or sales commission is set as a percentage of a given amount (e.g., of the selling price), the gross amount (including VAT) shall be the basis for calculating such fee or sales commission. Sales commission amounts are rounded up to a CZK 0.01.~~

~~5. It is inadmissible for the Seller to charge Transaction costs directly to the Buyer (in particular, the fees for listing the Offer, additional options, and fees for making card payments or sales commissions).~~

~~SECTION 2.~~ SECTION 14. BASIC FEES FOR LISTING GOODS (ALLEGRO.CZ)

(...)

4. Amount of basic fees:

A. **List of Categories in which the basic fee depends on the initial price ^[1] of the Goods:**

"Collections," "Art," "Design and Antiques" excluding the categories "Second-Hand Books":

0.1% of the initial price. Not less than CZK 0.25. Up to CZK 12.5/10 days.

"Other categories not listed under paragraph 5(A):

Initial price	Basic fee
over CZK 75,000	CZK 5.00/10 days

B. **List of Categories in which the basic fee depends on the initial price ^[1] of the Goods (applies to all Offers except for those marked with the status parameter "New"):**

"Car parts," "Parts for machinery and other vehicles," "Motorcycle parts and Equipment," "Tires and Rims,":

Initial price	Basic fee
Up to CZK 500	CZK 0.00/10 days

from CZK 500.01 to CZK 2500	CZK 2.00/10 days
from CZK 2500.01 to CZK 5000	CZK 3.00/10 days
over CZK 5000	CZK 5.00/10 days

*[1] — Initial price = Buy It Now price

SECTION 3. SECTION 15. SALES COMMISSIONS (ALLEGRO.CZ)

(...)

5. Sales commissions are collected on the terms described below:

(...)

	NET	GROSS
All subcategories "Accessories" except subcategory: "Electronics," subcategory: "Accessories and Supplies," "Training Accessories," subcategory: "Accessories and Extras" in category: "Coffee," subcategory: "Laundry and Cleaning Accessories" except subcategory: "Vacuum Storage Bags," "Reflective Accessories," "Protective Accessories," "PCP Accessories," "Accessories and Parts" except subcategory: "Electronics," "Pedals and Accessories," "Yoga Accessories," "Training Accessories," "Referee Gear," "Ski and Snowboard Accessories," "Accessories for Boats and Inflatable Boats," "Engine Accessories," "Application Accessories," "Installation Accessories," "Accessories and Software," "Parts and Accessories" except subcategory: "Electronics," and "Sports and Travel", "Art Accessories," "Components and Accessories" in subcategory: "Design and Antiques," subcategory:	the amount of the sales commission depends on the final price: up to CZK 300 12%, over CZK 300: CZK 36 + 8% on the surplus over CZK 300	the amount of the sales commission depends on the final price: up to CZK 300 14.76%, over CZK 300: CZK 44.28 + 9.84% on the surplus over CZK 300

<p>"Alcohol Accessories" except subcategory: "Squeezers and Presses," subcategory: "Cigarette Accessories," "Kitchen Accessories," "Sewing Accessories," "Toy Accessories," "Office Supplies," "Scaffolding Accessories," "Bartending Accessories," "Kitchen Appliances," "Accessories for Cash Registers and Printers," "Sealing Accessories," "Lighting Accessories and Fixtures," "Back Boiler Accessories," "Fireplace Accessories," "Bathroom Accessories," "Non-Slip Accessories for Carpets," "Confectionery Accessories," "Costume Accessories and Accessories," "Candle Accessories," "Beekeeping Accessories," "Masonry Accessories," "Painting Accessories," "Centerpieces and Accessories," "Updo Accessories," "Jewellery Accessories," "Watch Accessories," "Tabletop Games Accessories".</p>		
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and

	NET	GROSS
<p>"Electronics" (all "Accessories" subcategories and "Photo Accessories," "Memory Cards," "Power Banks," "Cases and Shelves," "Internet," "Cooling and Upgrading," "Service Equipment," "HTP Accessories," "Headphone Accessories," "TV Accessories," "GSM Accessories," "Accessories and Parts," "Parts and accessories," "Gold Numbers," "Pads"</p> <p>subcategory: "Accessories (Laptop, PC)," except subcategory: "PCMCIA and ExpressCard," "Video Cards and Recorders," "TV and Sat Tuners," "Webcams," "Video Conferencing Kits and Cameras,"</p> <p>subcategory: "Laptop Parts," except subcategory: "RAM Memory,"</p>	<p>the amount of the sales commission depends on the final price: up to CZK 300: 13%, over CZK 300: CZK 39 + 8% on the surplus over CZK 300</p>	<p>the amount of the sales commission depends on the final price: up to CZK 300: 15.99%, over CZK 300: CZK 47.97 + 9.84% on the surplus over CZK 300</p>

<p>subcategory: "Optical Drives and Media," except subcategories: "Recorders and Drives" and "Floppy Drives,"</p> <p>subcategory: "Service Parts" in subcategory: "Tablets,"</p> <p>subcategory: "Antennas," "Bluetooth," and "USB Hubs" in subcategory: "Network Devices,"</p> <p>subcategory: "Consoles and Gaming Machines," except subcategory: "Steering Wheels," "Consoles," "PlayStation VR," and "PlayStation VR2,"</p> <p>subcategory: "Batteries for Vacuum Cleaners," "Detergents for Vacuum Cleaners," "Filters for Vacuum Cleaners," "Pipes and Hoses for Vacuum Cleaners," "Nozzles and Brushes for Vacuum Cleaners," "Vacuum Storage Bags," subcategory: "Spare Parts" in subcategory: "Small Household Appliances,"</p> <p>subcategory: "Household Cleaning Supplies" and "Parts" in subcategory: "Built-In Appliances,"</p> <p>subcategory: "Parts" in subcategory: "Freestanding Household Appliances,"</p> <p>subcategory: "Cables, Wires" and "Plugs, Sockets, Adapters" in subcategory: "Electronics,"</p> <p>subcategory: "GPS and Accessories," except subcategory: "GPS Trackers" and "Devices,"</p> <p>subcategory: "Media," "Bags, Cases," "Power Supply," "Books and Instructions" in subcategory: "Cameras,"</p> <p>subcategory: "Remote Controls," "Power Supply" in subcategory: "Audio, Video and Household Appliances,"</p>		
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subcategory: "Parts and Components" in subcategory: "TV and Video," subcategory: "Case," "Film and Protective Glass," "Bands and Bracelets," and "Chargers and Docking Stations" in subcategory: "Smartwatches and Accessories," subcategory: "Paper, Foils," "Accessories for Regeneration," "Drums" in subcategory: "Printers and Scanners,"		
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(...)

~~SECTION 4.~~ **SECTION 16.** FEES FOR ADDITIONAL OPTIONS (ALLEGRO.CZ)

(...)

~~SECTION 5.~~ **SECTION 17.** DELIVERY AND ADDITIONAL SERVICES COSTS (ALLEGRO.CZ)

(...)

7. Allegro - Delivery Service - International Shipping - Fees for Services, Goods Return Service, and Additional Services

(...)

d. Fees for Services, Additional Services, penalties, and compensation shall be charged to the Seller in the month in which they occurred, or in subsequent months after the provision of these services, depending on when the Company becomes aware of the grounds for calculating these fees. Where penalties or compensation are charged, they shall be documented in the settlements referred to in [Sections 2 – 6 above](#) ~~Section 6 and Section 8 of this Appendix.~~

(...)

~~SECTION 6.~~ **SETTLEMENTS (ALLEGRO.CZ)**

~~A. Settlements of amounts payable~~

1. Settlements for the full scope of services related to ensuring functionality and services available on the Allegro commercial platform (the "Comprehensive Service") are conducted for each User separately for each Marketplace. For this purpose, separate Billing Accounts are created for the User in the appropriate currency for each Marketplace. The Comprehensive Service does not cover services and settlements referred to in Section 5(1)(e) or settlements that are not VAT-taxable ("NoVAT Settlements") referred to in Section 8.

2. Settlement data may be managed upon logging in to the Account; from their Account, each User may view the current and past status of their Billing Accounts (that state the fees and sales commissions charged and the refund amounts to a given Billing Account). Such settlements include a detailed calculation of partial fees that make up the total fee for a given Comprehensive Service and the No-VAT Settlements, as referred to in Section 8.

3. Users are obliged to pay all amounts due to the Company in the appropriate currency, separately for each Billing Account, each time until the fourteenth day of the next month.

4. Users who receive invoices are obliged to pay the amount payable in the amount and currency indicated in the invoice, irrespective of its amount.

5. A User that does not receive any invoices is obliged to pay the fees due to the Company after the end of a given billing cycle. It is not required to make any payment in case the total amount due as of the end of the month is below CZK 50. In such case, the User shall make a payment charged on a given Billing Account after the end of the month in which the amount due reaches at least CZK 50. However, upon the request of the Company, the User shall be obliged to make a payment within a specific deadline, even if the total balance is below CZK 50.

6. Failure to pay the amount payable within the required time limit may result in the User Accounts functionality being partially or completely disabled. In such a case, the restoration of full Account functionality shall be conditional on the settlement of all amounts payable by the User to the Company.

7. Payments to the Company shall be made to individual bank accounts assigned to each Billing Account. Payment details are available upon logging in to the Account.

8. Payments made by User to the Company settled within a given Billing Account. Initially, payments are credited towards the amounts arising from an invoice that is due and payable. Regarding the User referred to in section 5 above, for receivables arising from the monthly settlement of a given billing cycle. With respect to a single billing cycle, payments made by Users are credited on a pro-rata basis to the Comprehensive Service and No-VAT Settlements. In case the fee due to the Company is made up of several due and payable invoices or monthly settlements of billing cycles, payments made by the User are credited first towards the oldest of them.

B. Overpayments

1. If an overpayment is made to any Billing Account during a billing cycle, the User may request a refund at any time using a form available in the My Allegro > Billing > Settlements with Allegro tab. However, if the User requests a refund of the overpayment, the overpayment under a given Billing Account is first

credited towards the currently charged fees, sales commissions, and Settlements outside VAT, and then towards the fees, sales commissions, Settlements outside VAT and any debts for other Billing Accounts and on other Accounts of a given User. The overpayment between Billing Accounts kept in different currencies is credited according to the exchange rate table of the National Bank of Poland from the day preceding the currency conversion. As a general rule, the overpayment shall be refunded by bank transfer to the entity that made the payment to the account from which the payment was made.

2. Subject to Section 6(B)(1) above, in case of any overpayment within a given Billing Account at the end of a billing cycle, it will be recognized as an advance towards the Comprehensive Service within a given Billing Account (excl. No-VAT Settlements referred to in Section 8) in subsequent billing cycles.

3. In case the advance referred to in section 2 above is available in Billing Account it will be applied in the following order: (a) to cover the adjustment of payments made (taking into account any payments made in a given month), if such an adjustment occurs in a given month; (b) to cover the fees and charges (excl. No-VAT Settlements). If there are no fees and charges on a given Billing Account in a given billing cycle (excl. No-VAT Settlements, as referred to in Section 8), or their total amount is below the overpayment for prior billing cycles (minus adjustments of payments made in the current cycle), and at the same time there are any No-VAT Settlements, the User hereby expresses the intention to change the purpose of the advance and to apply the funds from the overpayment for No-VAT Settlements (at the amount corresponding to the value of No-VAT Settlements or the overpayment value).

4. Debits arising from fees and sales commission charged in a given month for a given Comprehensive Service and No-VAT Settlements shall be first set off within a given Billing Account by the Company against the advance(s) referred to in sections 2 and 3 above, resulting from prior billing cycles. Then, the Company will clear the advances against the payment made or overpayment emerging in the current billing cycle. In such a case, the provisions of section 1 above shall apply accordingly.

5. The funds obtained by the User on a given Billing Account from promotional actions organized by the Company are non-refundable or transferable between Billing Accounts. They can only be used in total for the payment of future fees arising from the services performed for the User as part of Allegro on a given Billing Account.

C. Changes in the amounts of fees and sales commissions

1. Company reserves the right to change the amounts of fees and sales commissions. These changes shall be made following the procedure and the terms set out in the Terms & Conditions.

2. Company reserves the right to reduce fees and sales commissions, from time to time, as part of time-limited special offers — on the terms separately provided for such campaigns.

D. Invoices and notes

1. Business Account Users, to receive invoices, should fill in a relevant form and have their data as provided in the invoicing form verified as true. Invoicing data must correspond to the data provided in

the Account settings. Invoices for subsequent invoices shall be issued automatically without the need to repeat the actions indicated in the previous sentences — until the User opts out of receiving invoices.

~~2. Invoices for Users who are natural persons not pursuing an economic activity shall be issued solely upon their request. In such a case, the provisions of sub-paragraph 1 shall apply *mutatis mutandis*.~~

~~3. a. A User who is a tax on goods and services (VAT) payer, having a registered address within a European Union Member State other than Poland, is obliged to produce documents to certify its registration as a taxpayer in one of the European Union Member States other than Poland, and fill in a form available at My Allegro > Account > Setting > Account data > Tax information. Documents to certify a taxpayer's registration and data provided in the form are checked.~~

~~b. Users with a registered seat outside Poland, who have a fixed establishment in Poland, as defined in Article 11 section 1 of Council Implementing Regulation (EU) No. 282/2011, should notify the Company, indicating their Polish VAT number. Such notification should be effective starting from the billing cycle during which it is submitted. Submission of such notification will impact the VAT rate applicable to the fees and sales commissions for the services related to the Transaction performed as part of Allegro.~~

~~4. Invoices for a given month include amounts payable charged in this month for a given Billing Account in its currency, and they are issued no later than on the 15th day of the next month.~~

~~5. The User is obliged to update invoicing data immediately following any change. As regards updates to invoicing data (except for the address and telephone data), such change is possible only if the company has undergone a transformation or its form of legal succession has changed. A change shall be made once documents to certify legal succession are verified as true. The change takes effect starting from the first invoice issued after positive data verification.~~

~~6. A default procedure for sending invoices is making them available in electronic form. By accepting the Terms & Conditions, an acceptance is also given for sending (making available) invoices in electronic form, as defined in the applicable regulations on goods and services tax, on the terms described in the Terms & Conditions.~~

~~7. To ensure the authenticity of invoices as defined in separate regulations, invoices shall be made available to the User in electronic form solely upon logging into his/her Account, using login and password, in a manner to enable downloading them to the User's IT system.~~

~~8. To ensure the integrity of invoices as defined in separate regulations, the invoices made available in electronic form shall be generated as PDF (Portable Document Format) files, secured to prevent any change to the invoice data, in particular:~~

~~a. document editing,~~

~~b. inserting comments,~~

~~c. filling in or signing form fields,~~

~~d. document assembly,~~



e. copying the document contents,

f. extracting pages.

~~9. Company reserves the right to use other technical solutions in addition to those indicated in paragraphs 7 and 8 above, aimed to ensure the authenticity and integrity of invoices sent (made available) in electronic form.~~

~~10. The User may, at any time, withdraw the consent to having invoices sent (made available) in electronic form. The following shall also be deemed a withdrawal of the consent to having invoices sent (made available) in electronic form:~~

~~a. The User opting out of receiving VAT invoices (closing the invoice account),~~

~~b. Any Party declaring to terminate the Agreement.~~

~~11. The User who has withdrawn the consent to having invoices sent (made available) in electronic form may give their consent again.~~

~~12. Consent to having invoices sent (made available) in electronic form and a withdrawal of the consent shall have immediate effect.~~

~~13. The User who receives VAT invoices sent (made available) in electronic form is obliged to store them in accordance with separate regulations.~~

~~14. Company reserves the right to issue and send the User a hard copy invoice, even if the User consented to have invoices sent (made available) in electronic form.~~

~~15. Invoices sent (made available) to the User in electronic form shall be available in the User account administrative dashboard for 7 years of the date of issue. Consequently, no copies of electronic invoices are issued.~~

~~16. "In minus" amended invoices with VAT are issued by the Company as part of the approval of conditions for reduction of the taxation base, as referred to in Article 29a section 13 of the Goods and Services Tax Act, expressed through the User's acceptance of the Terms & Conditions.~~

~~17. If only No-VAT Settlements are subject to documentation in a given settlement period instead of an invoice, the Company shall issue the User an accounting note.~~

~~SECTION 7. THE PROCEDURE FOR GRANTING TRANSACTION REBATE (IN CONNECTION WITH SALES COMMISSION COLLECTED OR CHARGED SPECIFIED IN SECTION 3(6)) (ALLEGRO.CZ)~~

1. In particularly justified cases, where the Seller has concluded a sales agreement and the Transaction did not violate the Terms & Conditions, Company may grant a transaction rebate to the Seller in the current billing cycle for the supply of services on a given Marketplace.

2. A transaction rebate is granted within a specific Billing Account in accordance with the rules specified below, depending on the payment method selected by the Buyer:

a. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments marked as "Completed," provided that:

i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;

ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, if:

- The Seller's quality level is at least Neutral in accordance with Section 10.6 of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not indicate a reason for withdrawal from the agreement resulting from the Seller's fault;
- The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, it will be granted only if the Buyer indicates that the withdrawal from the agreement is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab, and the Seller has reimbursed the funds using the "Allegro Finance" service;

b. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments with a status other than "Completed," if:

i. The Seller's quality level is at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not confirm the completion of the Transaction;

ii. The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;

c. Payment for the purchased Goods made using the "payment on delivery" option, provided that:

i. ~~The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;~~

ii. ~~The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:~~

- ~~• The parcel tracking number made available in the Orders tab (My Sales → Orders) shows that the parcel has not been picked up or has been collected, but the Buyer will indicate that the non-completion of the Transaction is not due to the Seller's fault;~~
- ~~• The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;~~

iii. ~~The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;~~

d. ~~Payment on in-store pick-up or Seller's own delivery provided that:~~

i. ~~The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;~~

ii. ~~The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:~~

- ~~• The Buyer does not confirm the receipt of the Goods;~~
- ~~• The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;~~

iii. ~~The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab.~~

3. ~~The amount of post-transaction rebate may not exceed the amount of sales commission on the sale of Goods a unit transaction fee previously charged or collected by the Company in connection with the conclusion of the sales agreement referred to in sub-paragraph 1.~~

4. ~~To receive a post-transaction rebate, the Seller should fill in a relevant form available at a relevant Allegro page within 45 days of concluding the sales agreement, unless Company does the same on their behalf and automatically grants a post-transaction rebate if it has relevant knowledge based on the data from the IT systems of the Company. The post-transaction rebate may also be granted in the case of a Transaction in which the payment's status is other than "completed," provided that the Buyer makes, within the 24 hours following the Transaction, at least one more Transaction within the same Offer in~~



~~which the payment's status is "completed," or the Buyer chooses the "payment-on-delivery" or the "payment on in-store pick-up" payment method.~~

~~5. If the Buyer makes a payment after the Seller has been granted a transaction rebate, or as a result of verification undertaken by the Company resulting in the determination that the Transaction was successfully finalized or that the Transaction violated the Allegro Terms & Conditions, the Company reserves the right to once again charge the sales commission.~~

~~6. The provisions of this Section 7. shall not apply to the fees referred to in Section 1(1)(d)~~

~~SECTION 8. NO-VAT SETTLEMENTS (ALLEGRO.CZ)~~

~~1. As part of the Seller's balance of a given Billing Account, except for settlements made with respect to a given Comprehensive Service, Company will be making No-VAT Settlement, i.e., will charge the Seller with fees that are not VAT-taxable. They will apply to:~~

~~1) the settlements referred to in Appendix No. 20 of the Allegro Terms & Conditions;~~

~~2) The Allegro Protect – in the case referred to in Section 4(10) of Appendix No. 9 of the Allegro Terms & Conditions, where the Seller is obliged to cover the costs incurred by the Company in relation to the compensation paid to the Buyer.~~

~~3) Transactions in which the Seller is obliged to cover all costs, fees, or fines charged to or imposed on Company by the Service Providers due to the performance by the Service Providers of any activities in respect of any Non-Standard Parcel, referred to in Appendices No. 16 and 16A in conjunction with Section 5 of Appendix No. 4 to the of the Allegro Terms and Conditions.~~

~~4) contractual penalties referred to in paragraph 8.14a of the Allegro Terms & Conditions.~~

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~~SECTION 1. GENERAL COMMENTS (ALLEGRO.SK)~~

~~1. The Company charges the following fees and sales commissions for Transaction organization services provided within a given Marketplace:~~

~~a. basic fees for listing Offers,~~

~~i. sales commissions,~~

~~ii. the unit transaction fee referred to in Section 3.6,~~

~~b. additional fees~~

~~2. The fees referred to in the paragraph above, except for the sales commission, are non-refundable. The exceptions are situations in which the Offer is removed or expires early in accordance with the rules specified in paragraphs 8.2 or 8.6 of the Terms & Conditions — the fees are refundable less the amount proportional to the time for which the Offer was listed. This provision is without prejudice to the rights of consumers arising from mandatory rules of law.~~

~~3. The Company may charge fees for other services provided on Allegro. The amount of such fees is set individually in the terms and conditions of a given service.~~

~~4. If the amount of fee or sales commission is set as a percentage of a given amount (e.g., of the selling price), the gross amount (including VAT) shall be the basis for calculating such fee or sales commission. Sales commission amounts are rounded up to EUR 0.01.~~

~~5. It is inadmissible for the Seller to charge Transaction costs directly to the Buyer (in particular, the fees for listing the Offer, additional options, and fees for making card payments or sales commissions).~~

~~SECTION 2.~~ SECTION 18. BASIC FEES FOR LISTING GOODS (ALLEGRO.SK)

(...)

4. Amount of basic fees:

A. List of Categories in which the basic fee depends on the initial price ~~*[1]~~ of the Goods:

"Collections," "Art," "Design and Antiques" excluding the categories "Second-Hand Books":

0.1% of the initial price. Not less than EUR 0.01 Up to EUR 0.5/10 days.

"Other categories not listed under paragraph 5(A):

Initial price	Basic fee
over EUR 3,000	EUR 0.25/10 days

B. List of Categories in which the basic fee depends on the initial price ~~*[1]~~ of the Goods (applies to all Offers except for those marked with the status parameter "New"):

"Car parts," "Parts for machinery and other vehicles," "Motorcycle parts and Equipment," "Tires and Rims,"

Initial price	Basic fee
Up to EUR 20	EUR 0.00/10 days
from EUR 20,01 to EUR 100	EUR 0.10/10 days
from EUR 100,01 to EUR 200	EUR 0.15/10 days
over EUR 200	EUR 0.25/10 days

*[4] — Initial price = Buy It Now price

~~SECTION 3.~~ SECTION 19. SALES COMMISSIONS (ALLEGRO.SK)

(...)

5. Sales commissions are collected on the terms described below:

	NET	GROSS
All subcategories " Accessories " except subcategory: "Electronics," subcategory: " Accessories and Supplies ," " Training Accessories ," subcategory: " Accessories and Extras " in category: "Coffee," subcategory: " Laundry and Cleaning Accessories " except subcategory: "Vacuum Storage Bags," " Reflective Accessories ," " Protective Accessories ," " PCP Accessories ," " Accessories and Parts " except subcategory:	the amount of the sales commission depends on the final price: up to EUR 13 12%, over EUR 13: EUR 1.56 +	the amount of the sales commission depends on the final price: up to EUR 13 14.76%, over EUR 13: EUR 1.92 + 9.84% on

<p>"Electronics," "Pedals and Accessories," "Yoga Accessories," "Training Accessories," "Referee Gear," "Ski and Snowboard Accessories," "Accessories for Boats and Inflatable Boats," "Engine Accessories," "Application Accessories," "Installation Accessories," "Accessories and Software," "Parts and Accessories" except subcategory: "Electronics," and "Sports and Travel", "Art Accessories," "Components and Accessories" in subcategory: "Design and Antiques," subcategory: "Alcohol Accessories" except subcategory: "Squeezers and Presses," subcategory: "Cigarette Accessories," "Kitchen Accessories," "Sewing Accessories," "Toy Accessories," "Office Supplies," "Scaffolding Accessories," "Bartending Accessories," "Kitchen Appliances," "Accessories for Cash Registers and Printers," "Sealing Accessories," "Lighting Accessories and Fixtures," "Back Boiler Accessories," "Fireplace Accessories," "Bathroom Accessories," "Non-Slip Accessories for Carpets," "Confectionery Accessories," "Costume Accessories and Accessories," "Candle Accessories," "Beekeeping Accessories," "Masonry Accessories," "Painting Accessories," "Centerpieces and Accessories," "Updo Accessories," "Jewellery Accessories," "Watch Accessories," "Tabletop Games Accessories".</p>	8% on the surplus over EUR 13	the surplus over EUR 13
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and

	NET	GROSS
<p>"Electronics" (all "Accessories" subcategories and "Photo Accessories," "Memory Cards," "Power Banks," "Cases and Shelves," "Internet," "Cooling and Upgrading," "Service Equipment," "HTP Accessories," "Headphone Accessories," "TV Accessories," "GSM Accessories," "Accessories and Parts" "Parts and accessories," "Gold Numbers," "Pads" subcategory: "Accessories (Laptop, PC)," except subcategory: "PCMCIA and ExpressCard," "Video Cards and Recorders," "TV and Sat Tuners," "Webcams," "Video Conferencing Kits and Cameras,"</p>	<p>the amount of the sales commission depends on the final price: up to EUR 13 13%, over EUR 13: EUR 1.69 + 8% on the surplus over EUR 13</p>	<p>the amount of the sales commission depends on the final price: up to EUR 13 15.99%, over EUR 13: EUR 2.08 + 9.84% on the surplus over EUR 13</p>

<p>subcategory: "Laptop Parts," except subcategory: "RAM Memory,"</p> <p>subcategory: "Optical Drives and Media," except subcategories: "Recorders and Drives" and "Floppy Drives,"</p> <p>subcategory: "Service Parts" in subcategory: "Tablets,"</p> <p>subcategory: "Antennas," "Bluetooth," and "USB Hubs" in subcategory: "Network Devices,"</p> <p>subcategory: "Consoles and Gaming Machines," except subcategory: "Steering Wheels," "Consoles," "PlayStation VR," and "PlayStation VR2,"</p> <p>subcategory: "Batteries for Vacuum Cleaners," "Detergents for Vacuum Cleaners," "Filters for Vacuum Cleaners," "Pipes and Hoses for Vacuum Cleaners," "Nozzles and Brushes for Vacuum Cleaners," "Vacuum Storage Bags," subcategory: "Spare Parts" in subcategory: "Small Household Appliances,"</p> <p>subcategory: "Household Cleaning Supplies" and "Parts" in subcategory: "Built-In Appliances,"</p> <p>subcategory: "Parts" in subcategory: "Freestanding Household Appliances,"</p> <p>subcategory: "Cables, Wires" and "Plugs, Sockets, Adapters" in subcategory: "Electronics,"</p> <p>subcategory: "GPS and Accessories," except subcategory: "GPS Trackers" and "Devices,"</p> <p>subcategory: "Media," "Bags, Cases," "Power Supply," "Books and Instructions" in subcategory: "Cameras,"</p> <p>subcategory: "Remote Controls," "Power Supply" in subcategory: "Audio, Video and Household Appliances,"</p>		
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subcategory: "Parts and Components" in subcategory: "TV and Video," subcategory: "Case," "Film and Protective Glass," "Bands and Bracelets," and "Chargers and Docking Stations" in subcategory: "Smartwatches and Accessories," subcategory: "Paper, Foils," "Accessories for Regeneration," "Drums" in subcategory: "Printers and Scanners,"		
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~~SECTION 4.~~ **SECTION 20.** FEES FOR ADDITIONAL OPTIONS (ALLEGRO.SK)

(...)

~~SECTION 5.~~ **SECTION 21.** DELIVERY AND ADDITIONAL SERVICES COSTS (ALLEGRO.SK)

(...)

7. Allegro — Delivery Services — International delivery — Fees for Services and Additional Services

a. The Delivery Service, as referred to in Appendix No. 16 to the Allegro Terms & Conditions, is provided via the Service Provider, UPS Polska Sp. z o.o., which implements the Services in the following delivery option:

- **Allegro UPS Courier Slovakia**
- **Allegro UPS Courier Slovakia payment on delivery**

b. Seller fees for Services provided on the basis of the Delivery Service and Services provided as part of Allegro Smart! are as follows:

Service name	Service code
--------------	--------------

Allegro UPS Courier Slovakia (parcel up to 10 kg of actual or dimensional weight; the longest side max. 100 cm; the second longest side max. 76 cm, summed height and circumference (i.e., 2x height + 2x width) max. 300 cm)	UPS_COURIER_PL_SK
Order value in the range	Gross fee — Allegro Smart!
EUR 8.90–12.89 gross	EUR 0.79 — for each parcel
EUR 12.90–15.89 gross	EUR 0.79 — for each parcel
EUR 15.90–21.89 gross	EUR 0.79 — for each parcel
EUR 21.90–29.89 gross	EUR 1.19 — for each parcel
EUR 29.90–49.89 gross	EUR 1.99 — for the first parcel, EUR 1.19 for each additional parcel
from EUR 49.90 gross	EUR 2.59 — for the first parcel, EUR 1.19 for each additional parcel
Order value in the range	Gross fee — the Delivery Service
Regardless of the order value	3.49 EUR

c. All Additional Services strictly relating to the Service referred to in sub-paragraph b) above are paid by the Seller as per the table below:

Additional Service	CODE	Gross fee
Payment on delivery (up to EUR 3,320)	UPS_COD_PL_SK	0.99 EUR

Surcharge for Allegro UPS Courier Slovakia service for parcels over 10 up to 20 kg (actual or dimensional weight)	UPS_OVER_10_20_PL_SK	3.59 EUR
Surcharge for Allegro UPS Courier Slovakia service for parcels over 20 up to 31.5 kg (actual or dimensional weight)	UPS_OVER_20_31_5_PL_SK	4.99 EUR
Surcharge for Allegro UPS Courier Slovakia service for parcels over 31.5 up to 50 kg (actual or dimensional weight)	UPS_OVER_31_5_50_PL_SK	8.99 EUR
Surcharge for Allegro UPS Courier Slovakia service for parcels over 50 up to 70 kg (actual or dimensional weight)	UPS_OVER_50_70_PL_SK	11.99 EUR
Return to the Seller of a parcel up to 10 kg (actual or dimensional weight)	UPS_RETURN_10_PL_SK	3.49 EUR
Surcharge for return to the Seller of a parcel over 10 up to 20 kg (actual or dimensional weight)	UPS_RETURN_10_20_PL_SK	7.09 EUR
Surcharge for return to the Seller of a parcel over 20 up to 31.5 kg (actual or dimensional weight)	UPS_RETURN_20_31_5_PL_SK	8.49 EUR
Surcharge for return to the Seller of a parcel over 31.5 up to 50 kg (actual or dimensional weight)	UPS_RETURN_31_5_50_PL_SK	12.49 EUR
Surcharge for return to the Seller of a parcel over 50 up to 70 kg (actual or dimensional weight)	UPS_RETURN_50_70_PL_SK	15.49 EUR
Additional handling of non-standard parcels (as defined by UPS, e.g., a parcel shaped like a drum, barrel, or a tire, a parcel with the longest side >100 cm or the second longest side >76 cm, or weighing over 32kg)	UPS_NON_STANDARD_PL_SK	6.99 EUR

Declared parcel value from PLN 2000 to PLN 5000	UPS_PROTECTION_5K_PL_SK	0.79 EUR
Declared parcel value from PLN 5,000 to PLN 50,000	UPS_PROTECTION_50K_PL_SK	0.99 EUR
Declared parcel value from PLN 50,000.01 to PLN 100,000	UPS_PROTECTION_100K_PL_SK	29.99 EUR
Large parcel surcharge (the description of the large parcel surcharge can be found in subparagraph f. below the Additional Services table and in the UPS Terms & Conditions)	UPS_LARGE_PL_SK	29.99 EUR
Parcels over maximum limits (as per the UPS Terms & Conditions) (the description of the surcharge for such parcels can be found in subparagraph g. below the Additional Services table and in the UPS Terms & Conditions)	UPS_MAX_LIMIT_PL_SK	149 EUR
Address verification	UPS_ADD_CORR_PL_SK	6.99 EUR
Proof of delivery	UPS_POD_PL_SK	1.99 EUR

d. The Fees for Services and Additional Services will be charged to the Seller's account in the month in which they were provided or in the following months after the provision of these services, depending on the date when the Company becomes aware of the basis for charging these fees.

e. In cases where the value representing the dimensional weight of the parcel, understood as width cm x length cm x height cm / 5,000, exceeds the value corresponding to the actual weight of the parcel, the price for the Service is determined based on the dimensional weight of the parcel.

f. The fee for a large parcel is charged for each UPS parcel if the sum of its length and circumference $[(2 \times \text{width}) + (2 \times \text{height})]$ exceeds 300 cm and is less than or equal to 400 cm. Large parcels, in addition to the surcharge, are subject to a minimum settled weight of 40 kg. The additional handling fee is not charged if the additional fee for a large parcel is applied.

g. Parcels exceeding the maximum permitted limits are parcels weighing more than 70 kg, or with a length exceeding 274 cm, or parcels whose summed length and circumference exceeds (400 cm) — they



will not be accepted for transport. If such a parcel enters the UPS parcel system, in addition to the standard dispatch costs, it will be subject to an additional fee for Sizes exceeding the permitted limits. Parcels whose summed length and circumference exceeds 400 cm) are also subject to a Large Parcel Surcharge.

~~SECTION 6. SETTLEMENTS (ALLEGRO.SK)~~

~~A. Settlements of amounts payable~~

~~1. Settlements for the full scope of services related to ensuring functionality and services available on the Allegro commercial platform (the "Comprehensive Service") are conducted for each User separately for each Marketplace. For this purpose, separate Billing Accounts are created for the User in the appropriate currency for each Marketplace. The Comprehensive Service does not cover services and settlements referred to in Section 5(1)(e) or settlements that are not VAT-taxable ("NoVAT Settlements") referred to in Section 8.~~

~~2. Settlement data may be managed upon logging in to the Account; from their Account, each User may view the current and past status of their Billing Accounts (that state the fees and sales commissions charged and the refund amounts to a given Billing Account). Such settlements include a detailed calculation of partial fees that make up the total fee for a given Comprehensive Service and the No-VAT Settlements, as referred to in Section 8.~~

~~3. Users are obliged to pay all amounts due to the Company in the appropriate currency, separately for each Billing Account, each time until the 14th day of the next month.~~

~~4. Users who receive invoices are obliged to pay the amount payable in the amount and currency indicated in the invoice, irrespective of its amount.~~

~~5. A User that does not receive any invoices is obliged to pay the fees due to the Company after the end of a given billing cycle. It is not required to make any payment in case the total amount due as of the end of the month is below EUR 2. In such case, the User shall make a payment charged on a given Billing Account after the end of the month in which the amount due reaches at least EUR 2. However, upon the request of the Company, the User shall be obliged to make a payment within a specific deadline, even if the total balance is below EUR 2.~~

~~6. Failure to pay the amount payable within the required time limit may result in the User Accounts functionality being partially or completely disabled. In such a case, the restoration of full Account functionality shall be conditional on the settlement of all amounts payable by the User to the Company.~~

~~7. Payments to the Company shall be made to individual bank accounts assigned to each Billing Account. Payment details are available upon logging in to the Account.~~

~~8. Payments made by User to the Company settled within a given Billing Account. Initially, payments are credited towards the amounts arising from an invoice that is due and payable. Regarding the User referred to in section 5 above, for receivables arising from the monthly settlement of a given billing~~

cycle. With respect to a single billing cycle, payments made by Users are credited on a pro-rata basis to the Comprehensive Service and No-VAT Settlements. In case the fee due to the Company is made up of several due and payable invoices or monthly settlements of billing cycles, payments made by the User are credited first towards the oldest of them.

B. Overpayments

1. If an overpayment is made to any Billing Account during a billing cycle, the User may request a refund at any time using a form available in the My Allegro > Billing > Settlements with Allegro tab. However, if the User requests a refund of the overpayment, the overpayment under a given Billing Account is first credited towards the currently charged fees, sales commissions, and Settlements outside VAT, and then towards the fees, sales commissions, Settlements outside VAT and any debts for other Billing Accounts and on other Accounts of a given User. The overpayment between Billing Accounts kept in different currencies is credited according to the exchange rate table of the National Bank of Poland from the day preceding the currency conversion. As a general rule, the overpayment shall be refunded by bank transfer to the entity that made the payment to the account from which the payment was made.

2. Subject to Section 6(B)(1) above, in case of any overpayment within a given Billing Account at the end of a billing cycle, it will be recognized as an advance towards the Comprehensive Service within a given Billing Account (excl. No-VAT Settlements referred to in Section 8) in subsequent billing cycles.

3. In case the advance referred to in section 2 above is available in Billing Account it will be applied in the following order: (a) to cover the adjustment of payments made (taking into account any payments made in a given month), if such an adjustment occurs in a given month; (b) to cover the fees and charges (excl. No-VAT Settlements). If there are no fees and charges on a given Billing Account in a given billing cycle (excl. No-VAT Settlements, as referred to in Section 8), or their total amount is below the overpayment for prior billing cycles (minus adjustments of payments made in the current cycle), and at the same time there are any No-VAT Settlements, the User hereby expresses the intention to change the purpose of the advance and to apply the funds from the overpayment for No-VAT Settlements (at the amount corresponding to the value of No-VAT Settlements or the overpayment value).

4. Debits arising from fees and sales commission charged in a given month for a given Comprehensive Service and No-VAT Settlements shall be first set off within a given Billing Account by the Company against the advance(s) referred to in sections 2 and 3 above, resulting from prior billing cycles. Then, the Company will clear the advances against the payment made or overpayment emerging in the current billing cycle. In such a case, the provisions of section 1 above shall apply accordingly.

5. The funds obtained by the User on a given Billing Account from promotional actions organized by the Company are non-refundable or transferable between Billing Accounts. They can only be used in total for the payment of future fees arising from the services performed for the User as part of Allegro on a given Billing Account.

C. Changes in the amounts of fees and sales commissions

1. ~~Company reserves the right to change the amounts of fees and sales commissions. These changes shall be made following the procedure and the terms set out in the Terms & Conditions.~~

2. ~~Company reserves the right to reduce fees and sales commissions, from time to time, as part of time-limited special offers — on the terms separately provided for such campaigns.~~

D. Invoices and notes

1. ~~Business Account Users, to receive invoices, should fill in a relevant form and have their data as provided in the invoicing form verified as true. Invoicing data must correspond to the data provided in the Account settings. Invoices for subsequent months shall be issued automatically without the need to repeat the actions indicated in the previous sentences — until the User opts out of receiving invoices.~~

2. ~~Invoices for Users who are natural persons not pursuing an economic activity shall be issued solely upon their request. In such a case, the provisions of sub paragraph 1 shall apply *mutatis mutandis*.~~

3. a. ~~A User who is a tax on goods and services (VAT) payer, having a registered address within a European Union Member State other than Poland, is obliged to produce documents to certify its registration as a taxpayer in one of the European Union Member States other than Poland, and fill in a form available at My Allegro > Account > Setting > Account data > Tax information.~~

~~Documents to certify a taxpayer's registration and data provided in the form are checked.~~

b. ~~Users with a registered seat outside Poland, who have a fixed establishment in Poland, as defined in Article 11 section 1 of Council Implementing Regulation (EU) No. 282/2011, should notify the Company, indicating their Polish VAT number. Such notification should be effective starting from the billing cycle during which it is submitted. Submission of such notification will impact the VAT rate applicable to the fees and sales commissions for the services related to the Transaction performed as part of Allegro.~~

4. ~~Invoices for a given month include amounts payable charged in this month for a given Billing Account in its currency, and they are issued no later than on the 15th day of the next month.~~

5. ~~The User is obliged to update invoicing data immediately following any change. As regards updates to invoicing data (except for the address and telephone data), such change is possible only if the company has undergone a transformation or its form of legal succession has changed. A change shall be made once documents to certify legal succession are verified as true. The change takes effect starting from the first invoice issued after positive data verification.~~

6. ~~A default procedure for sending invoices is making them available in electronic form. By accepting the Terms & Conditions, an acceptance is also given for sending (making available) invoices in electronic form, as defined in the applicable regulations on goods and services tax, on the terms described in the Terms & Conditions.~~

7. ~~To ensure the authenticity of invoices as defined in separate regulations, invoices shall be made available to the User in electronic form solely upon logging into his/her Account, using login and password, in a manner to enable downloading them to the User's IT system.~~

~~8. To ensure the integrity of invoices as defined in separate regulations, the invoices made available in electronic form shall be generated as PDF (Portable Document Format) files, secured to prevent any change to the invoice data, in particular:~~

- ~~a. document editing,~~
- ~~b. inserting comments,~~
- ~~c. filling in or signing form fields,~~
- ~~d. document assembly,~~
- ~~e. copying the document contents,~~
- ~~f. extracting pages.~~

~~9. Company reserves the right to use other technical solutions in addition to those indicated in paragraphs 7 and 8 above, aimed to ensure the authenticity and integrity of invoices sent (made available) in electronic form.~~

~~10. The User may, at any time, withdraw the consent to having invoices sent (made available) in electronic form. The following shall also be deemed a withdrawal of the consent to having invoices sent (made available) in electronic form:~~

- ~~a. The User opting out of receiving VAT invoices (closing the invoice account),~~
- ~~b. Any Party declaring to terminate the Agreement.~~

~~11. The User who has withdrawn the consent to having invoices sent (made available) in electronic form may give their consent again.~~

~~12. Consent to having invoices sent (made available) in electronic form and a withdrawal of the consent shall have immediate effect.~~

~~13. The User who receives VAT invoices sent (made available) in electronic form is obliged to store them in accordance with separate regulations.~~

~~14. Company reserves the right to issue and send the User a hard copy invoice, even if the User consented to have invoices sent (made available) in electronic form.~~

~~15. Invoices sent (made available) to the User in electronic form shall be available in the User account administrative dashboard for 7 years of the date of issue. Consequently, no copies of electronic invoices are issued.~~

~~16. "In minus" amended invoices with VAT are issued by the Company as part of the approval of conditions for reduction of the taxation base, as referred to in Article 29a section 13 of the Goods and Services Tax Act, expressed through the User's acceptance of the Terms & Conditions.~~

17. If only No-VAT Settlements are subject to documentation in a given settlement period instead of an invoice, the Company shall issue the User an accounting note.

~~SECTION 7. THE PROCEDURE FOR GRANTING TRANSACTION REBATE (IN CONNECTION WITH SALES COMMISSION COLLECTED OR CHARGED SPECIFIED IN SECTION 3(6)) (ALLEGRO.SK)~~

~~1. In particularly justified cases, where the Seller has concluded a sales agreement and the Transaction did not violate the Terms & Conditions, Company may grant a transaction rebate to the Seller in the current billing cycle for the supply of services on a given Marketplace.~~

~~2. A transaction rebate is granted within a specific Billing Account in accordance with the rules specified below, depending on the payment method selected by the Buyer:~~

~~a. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments marked as "Completed," provided that:~~

~~i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;~~

~~ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab, and the Seller has returned the funds using the "Allegro Finance" service, if:~~

- ~~• The Seller's quality level is at least Neutral in accordance with Section 10.6 of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not indicate a reason for withdrawal from the agreement resulting from the Seller's fault;~~
- ~~• The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, it will be granted only if the Buyer indicates that the withdrawal from the agreement is not due to the Seller's fault;~~

~~iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab, and the Seller has reimbursed the funds using the "Allegro Finance" service;~~

~~b. Payment for the purchased Goods made using the payment service specified in Appendix No. 7A and Appendix No. 7B to the Terms & Conditions — for payments with a status other than "Completed," if:~~

~~i. The Seller's quality level is at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions. If the Seller's quality level is lower, the transaction rebate will be granted only if the Buyer does not confirm the completion of the Transaction;~~

ii. The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;

c. Payment for the purchased Goods made using the "payment on delivery" option, provided that:

i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;

ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:

- The parcel tracking number made available in the Orders tab (My Sales -> Orders) shows that the parcel has not been picked up or has been collected, but the Buyer will indicate that the non-completion of the Transaction is not due to the Seller's fault;
- The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab;

d. Payment on in-store pick-up or Seller's own delivery provided that:

i. The Buyer has withdrawn from the agreement using the form "Return items" available in the "Purchase History" tab, however, if the reason for withdrawal is due to the Seller's fault, the Seller's quality level must be at least Neutral in accordance with Section 10(10.6) of the Terms & Conditions;

ii. The Buyer has withdrawn from the agreement without using the form available in the "Purchase History" tab if:

- The Buyer does not confirm the receipt of the Goods;
- The Buyer has created a Discussion concerning the Transaction being the subject of an application for a transaction rebate, such discount will be granted only if the Buyer indicates that the non-completion of the Transaction is not due to the Seller's fault;

iii. The Buyer has withdrawn from the agreement using the "Cancel purchase" form available in the "Purchase History" tab.

~~3. The amount of post-transaction rebate may not exceed the amount of sales commission on the sale of Goods a unit transaction fee previously charged or collected by the Company in connection with the conclusion of the sales agreement referred to in sub-paragraph 1.~~

~~4. To receive a post-transaction rebate, the Seller should fill in a relevant form available at a relevant Allegro page within 45 days of concluding the sales agreement, unless Company does the same on their behalf and automatically grants a post-transaction rebate if it has relevant knowledge based on the data from the IT systems of the Company. The post-transaction rebate may also be granted in the case of a Transaction in which the payment's status is other than "completed," provided that the Buyer makes, within the 24 hours following the Transaction, at least one more Transaction within the same Offer in which the payment's status is "completed," or the Buyer chooses the "payment-on-delivery" or the "payment on in-store pick-up" payment method.~~

~~5. If the Buyer makes a payment after the Seller has been granted a transaction rebate, or as a result of verification undertaken by the Company resulting in the determination that the Transaction was successfully finalized or that the Transaction violated the Allegro Terms & Conditions, the Company reserves the right to once again charge the sales commission.~~

~~6. The provisions of this Section 7. shall not apply to the fees referred to in Section 1(1)(d)~~

~~SECTION 8. NO-VAT SETTLEMENTS (ALLEGRO.SK)~~

~~1. As part of the Seller's balance of a given Billing Account, except for settlements made with respect to a given Comprehensive Service, Company will be making No-VAT Settlement, i.e., will charge the Seller with fees that are not VAT-taxable. They will apply to:~~

~~1) the settlements referred to in Appendix No. 20 of the Allegro Terms & Conditions;~~

~~2) The Allegro Protect – in the case referred to in Section 4(10) of Appendix No. 9 of the Allegro Terms & Conditions, where the Seller is obliged to cover the costs incurred by the Company in relation to the compensation paid to the Buyer.~~

~~3) Transactions in which the Seller is obliged to cover all costs, fees, or fines charged to or imposed on Company by the Service Providers due to the performance by the Service Providers of any activities in respect of any Non-Standard Parcel, referred to in Appendices No. 16 and 16A in conjunction with Section 5 of Appendix No. 4 to the of the Allegro Terms and Conditions.~~

~~4) contractual penalties referred to in paragraph 8.14a of the Allegro Terms & Conditions.~~

~~(...)~~

Appendix No. 5

Appendix No. 5. Privacy Protection Policy



(...)

SECTION III. PURPOSES OF, GROUNDS FOR AND PERIOD OF
PERSONAL DATA PROCESSING BY THE COMPANY

(...)

Account registration and management, handling of User's
Transactions

(...)

In connection with the operation of your Account, we are required to process your Personal Data in order to comply with statutory obligations under REGULATION (EU) 2022/2065 of THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of October 19, 2022, on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act) (hereinafter: DSA). The Company is required to collect and disclose information on Allegro about sellers who have the status of an entrepreneur and collect and disclose information about entities that paid for advertising and on whose behalf such advertisements are presented.

In connection with the obligations imposed on the Company under the regulations governing the exchange of tax information with other countries, we are obliged to process your Personal Data, including collecting, verifying, and transferring it to competent authorities to the extent required by law. This is the result of the requirements of the DAC7, which aims, among other things, to prevent fraud, abuse or avoidance of legal obligations. In carrying out the activities described in this paragraph, the Company may also process your TIN number, i.e., the taxpayer identification number or its functional equivalent within the meaning of the Act of May 23, 2024, on the exchange of tax information with other countries.

Purpose of processing Personal Data	Legal grounds for processing Personal Data	Period of storage of Personal Data for the specific purpose (retention period)
Taking steps to handle a User's Registration and provision of electronic services relating to the management of Allegro User Accounts, including the communication of the option to collect the parcel using a collection code via the Mobile	Article 6(1)(b) of the GDPR (necessary for entering into and performance of a contract) — Personal Data required to set up and manage Accounts	Until the termination of the service

Application or the Platform		
Enabling remote parcel pick-up with Mobile App	Article 6(1)(b) of the GDPR (necessary for entering into and performing a contract) – The Personal Data necessary for picking up the parcel remotely	For a maximum period of 60 days from the date of using the remote parcel pick-up option
Customization of Account settings (adding a profile picture and other optional Personal Data to the account) or sharing Personal Data when logging in to Marketplaces via a third-party service	Article 6(1)(a) of the GDPR (User consent) — only for optional Personal Data which are not necessary to use the Account	Until the removal of optional Personal Data from the Account (withdrawal of consent) or termination of the service
Handling complaints, including resolution of technical issues	Article 6(1)(f) of the GDPR (legitimate interest of the Company in the protection of the Company's and User's rights)	Until the complaint or issue is resolved
Exercising and defending claims arising from a contract or related to the provision of services, including debt collection and participation in court, arbitration, and mediation proceedings	Article 6(1)(f) of the GDPR (legitimate interest of the Company in the protection of the Company's rights)	Until the last day of the calendar year following the expiration of a period of 3 years after the termination of the service or a Transaction made without prior Registration or logging into the Account
Compliance with statutory obligations arising from tax and accounting provisions concerning the settlement of sales commissions charged on Transactions	Article 6(1)(c) of the GDPR in conjunction with Article 70 § 1 of the Tax Ordinance Act (processing is necessary for compliance with a legal obligation)	5 years starting from the end of the calendar year in which the tax was due for payment

Compliance with statutory obligations arising from tax and accounting provisions concerning the settlement of sales commissions charged on Transactions	Article 6(1)(c) of the GDPR in conjunction with Article 74 of the Accounting Act (processing is necessary for compliance with a legal obligation)	5 years starting from the year following the fiscal year in which the Transaction was made
Supporting Sellers in the implementation of duties arising from the sale of explosives precursors under Regulation (EU) No 2019/1148 of the European Parliament and of the Council of 20 June 2019 on the marketing and use of explosives precursors, amending Regulation (EC) No 1907/2006 and repealing Regulation (EU) No 98/2013	Article 6(1)(c) of the GDPR (legal obligation)	Until the termination of the services
Performance of processing-related obligations, incl. archiving of transactional data arising from the E-commerce VAT Package, as defined in Appendix No. 20 to the Terms & Conditions	Article 6(1)(c) GDPR (compliance with a legal obligation) in conjunction with Articles 109b and 130d of the Act on the goods and services tax	10 years from the end of the year in which the Transaction, also without prior Registration or logging into the Account, was made.
Compliance with statutory obligations under REGULATION (EU) 2022/2065 of THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of October 19, 2022, on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act)	Article 6(1)(c) of the GDPR (legal obligation) in conjunction with Article 30 of the DSA	6 months from discontinuation of services
Implementation of processing obligations, including	Article 6(1)(c) of the GDPR (legal obligation) in conjunction with	5 years starting from the end of the year in which the

collection, verification, and transfer of information for the purposes required by the regulations on the exchange of tax information	Article 1 of the Act of March 9, 2017, on the exchange of tax information with other countries	information transfer became due
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Associated Services, including third-party financial services

(...)

Purpose of processing Personal Data	Legal grounds for processing Personal Data	Period of storage of Personal Data for the specific purpose (retention period)
Taking steps to enter into a contract and provide the Allegro Pay Business	Article 6(1)(b) of the GDPR (necessary for entering into and performance of a contract)	Until the service contract has been performed
Taking steps to enter into a contract and provide the Allegro Seller Finance service	Article 6(1)(b) GDPR (necessary for entering into and performance of a contract)	Until the service contract has been performed
Taking steps to enter into a contract and provide the B2B Installments service	Article 6(1)(b) of the GDPR (necessary for entering into and performance of a contract)	Until the service contract has been performed
Provision of the Delivery Service (also when Sellers use the Shipping with Allegro functionality)	Article 6(1)(b) of the GDPR (necessary for the performance of a contract for services provided by the Company via the Marketplaces, including the Delivery Service)	Until the service contract has been performed
Taking steps to enter into a contract and provide the	Article 6(1)(b) of the GDPR (necessary for entering into	Until the service contract has been performed

Allegro Pay service	and performance of a contract)	
Taking steps to enter into a contract and provide services related to the fulfillment of the Fundraising Goals in Charity Offers	Article 6(1)(b) of the GDPR (necessary for entering into and performance of a contract)	Until the service contract has been performed
Buyer's Protection under sales contracts with other Users entered into via the Marketplaces	Article 6(1)(b) of the GDPR (necessary for the performance of a contract)	For the maximum period of 24 months after the Transaction ended
Paying out compensation in the Allegro Protect	Article 6(1)(b) of the GDPR (necessary for the performance of a contract)	Until the service contract has been performed
Support for credit services, including for the purpose of selecting a third-party provider and transaction handling, in particular, by assessing the borrowing potential of Users based on their activity on Allegro	Article 6(1)(f) of the GDPR (legitimate interest of the Company in improving the quality of services provided to the User)	Until the termination of the use of Company services or expressing an effective objection to Personal Data processing
Taking actions aimed at concluding an insurance agreement by you, including granting you a discount in the insurance premium	Article 6(1)(b) of the GDPR (necessary for entering into and performance of a contract)	Until the service agreement has been performed
Supporting insurance for purchased Goods	Article 6(1)(f) GDPR (legitimate interest of the Company in improving the quality of services provided to the User)	Until the termination of the use of Company services or expressing an effective objection against Personal Data processing

(...)

Appendix No. 12

Appendix No. 12 Terms & Conditions of the “Allegro Smart!” service for the Sellers

(...)

Allegro.pl

(...)

III. Terms & Conditions of the Service (Allegro.pl)

(...)

3. Detailed terms and conditions which qualify the Seller to use the Services:

(...)

b. FOR BUSINESS ACCOUNTS — the Seller must provide, for the Offer throughout its duration, provided as part of the Service:

For dispatch from Poland:

- At least two delivery options from groups of Goods delivery — Courier delivery, and
- At least three delivery options from the pick-up point or parcel lockers Goods delivery group provided by at least three different Carriers,
- Delivery carried out as part of Allegro Delivery.

For dispatch from Czechia:

- i. At least one delivery option from the group of courier delivery options — Allegro DPD Courier Poland,
- ii. At least one delivery option from the group of delivery options: pick-up points or parcel lockers — Allegro DPD Pickup Poland.

When calculating the number of options in a given Offer pursuant to sub-paragraphs i) and ii) above, each option made available as part of Allegro Delivery will be counted separately.

For a list of the Seller's qualifying delivery options for the Service, see: <https://allegro.pl/zobacz/metody-dostawy-smart> <https://help.allegro.com/sell/pl/a/allegro-smart-na-allegro-pl-informacje-dla-sprzedajacych-9g0rWRXKxHG#sprawdz-liste-metod-kwalifikujacych>.

Where the type of Goods prevents their shipment using the delivery options from the delivery groups of parcel lockers or pick-up points, it is permissible to provide in the Offer only the delivery options from the delivery group of Goods — Courier delivery, the list of which is available at: <https://allegro.pl/zobacz/metody-dostawy-smart> <https://help.allegro.com/sell/pl/a/allegro-smart-na-allegro-pl-informacje-dla-sprzedajacych-9g0rWRXKxHG#sprawdz-liste-metod-kwalifikujacych>.

If the Goods offered by the Seller meet one of the following conditions:

- a) one of the dimensions of the Goods, including packaging, exceeds 120 cm,
- b) the Goods fall under the category of Tires and Rims,
- c) the Goods are dispatched by the dedicated methods of delivery of goods from abroad listed at <https://allegro.pl/dla-sprzedajacych/kategoria/allegro-smart#jakie-metody-dostawy-sa-dostepne-w-ramach-allegro-smart> <https://help.allegro.com/sell/pl/c/oznaczenie-smart-w-ofertach-z-zagranicy#udostepnij-odpowiednie-metody-dostawy>.

The Seller, as part of the respective Offer, can provide only one option of delivery by courier (to the door) from the list of qualifying methods ([link https://help.allegro.com/sell/pl/a/allegro-smart-na-allegro-pl-informacje-dla-sprzedajacych-9g0rWRXKxHG#sprawdz-liste-metod-kwalifikujacych](https://help.allegro.com/sell/pl/a/allegro-smart-na-allegro-pl-informacje-dla-sprzedajacych-9g0rWRXKxHG#sprawdz-liste-metod-kwalifikujacych)). This does not apply to Offers in which even one of the delivery options from the group of deliveries to pick-up points or parcel lockers is available.

(...)

Appendix No. 13

Appendix No. 13. Allegro Lokalnie

(...)

Section 8. Non-availability of certain services and functionalities within Allegro Lokalnie

(...)

8.4. As regards the promotion of Classifieds, use can only be made of the Feature, whereby the said Feature, depending on the Seller's choice, shall be effective for 10 or 30 days for [Classifieds](#), Classifieds



with the „Buy now” option and for 7 days for Classifieds with Auction (feature available until the first bid is submitted in an Auction), except for the:

(...)

Appendix No. 16

Appendix No. 16 General Terms & Conditions of Delivery Service

(...)

Section 1. Definitions (Allegro.pl)

2. Capitalized terms used herein, whether in plural or singular, shall have the following meaning:

(...)

Carrier — a third party providing to the Company, Seller or to the Buyer any Delivery Services in particular, the services of picking up, moving, sorting, or delivering any Parcel between the Seller or the Buyer and the Recipient, including providing of Services or Additional Services or Returns Services.

Carriers providing Services and Additional Services are:

(...)

c) UPS Polska sp. z o.o. with its registered office in Warsaw, at ul. Prądzyńskiego 1/3, 01-222 Warsaw, entered into the register of entrepreneurs of the National Court Register kept by the District Court for Warsaw, the 13th Commercial Division of the National Court Register under the number KRS: 0000036680, Tax Identification Number [NIP]: 522-100-42-00, Company ID No. [REGON]: 010771280; the entity providing the Services using the following delivery methods: Allegro UPS Courier Service, Allegro UPS Courier Service cash on delivery, Allegro Pick-up Point UPS, [Allegro UPS Courier Slovakia](#);

(...)

Service — a service provided by the Carrier for the Company, whereby Goods are moved between the Seller and the Recipient, in accordance with the General Terms & Conditions, the Carrier's Terms & Conditions, and the provisions of the Postal Law or Transport Law (depending on whether a given Service is a mail (courier) service or a transport service in accordance with the applicable law). The Services are presented by the Company as part of the Service Platform under the following names: Allegro DPD Courier Service; Allegro DPD Courier Service Cash on Delivery; Allegro DPD Pick-up Point, Allegro Pocztex courier, Allegro Pocztex courier cash on delivery, Allegro Pocztex pick-up point, Allegro Pocztex pick-up point cash on delivery, Allegro Pocztex self-service parcel machine, Allegro registered mail, Allegro UPS Courier Service, Allegro UPS Courier Service cash on delivery, Allegro Pick-up Point UPS, [Allegro UPS Courier Slovakia](#), Allegro Paczkomaty InPost, DPD Courier (return pickup service),



Allegro DPD Austria Courier Service, Allegro DPD Belgium Courier Service, Allegro DPD Bulgaria Courier Service, Allegro DPD Croatia Courier Service, Allegro DPD Czechia Courier Service, Allegro DPD Pickup Czechia; Allegro DPD Parcel Lockers Czechia, Allegro DPD Denmark Courier Service, Allegro DPD Estonia Courier Service, Allegro DPD Finland Courier Service, Allegro DPD Greece Courier Service, Allegro DPD Spain Courier Service, Allegro DPD Netherlands Courier Service, Allegro DPD Ireland Courier Service, Allegro DPD Lithuania Courier Service, Allegro DPD Latvia Courier Service, Allegro DPD Luxembourg Courier Service, Allegro DPD Germany Courier Service, Allegro DPD Portugal Courier Service, Allegro DPD Romania Courier Service, Allegro DPD Slovakia Courier Service, Allegro DPD Slovenia Courier Service, Allegro DPD Sweden Courier Service, Allegro DPD Hungary Courier Service, Allegro DPD Italy Courier Service, Allegro DHL Courier, Allegro DHL Courier Cash on Delivery, Allegro DHL pick-up point, Allegro Automat DHL Box 24/7, Allegro DHL Courier Austria, Allegro DHL Courier Belgium, Allegro DHL Courier Bulgaria, Allegro DHL Courier Croatia, Allegro DHL Courier Czechia, Allegro DHL Courier Denmark, Allegro DHL Courier Estonia, Allegro DHL Courier Finland, Allegro DHL Courier Greece, Allegro DHL Courier Spain, Allegro DHL Courier Netherlands, Allegro DHL Courier Ireland, Allegro DHL Courier Lithuania, Allegro DHL Courier Latvia, Allegro DHL Courier Luxembourg, Allegro DHL Courier Germany, Allegro DHL Courier Portugal, Allegro DHL Courier Romania, Allegro DHL Courier Slovakia, Allegro DPD Pickup Slovakia, Allegro DPD Parcel Lockers Slovakia, Allegro DPD Parcel Lockers Slovakia, Allegro DHL Courier Slovenia, Allegro DHL Courier Sweden, Allegro DHL Courier Hungary, Allegro DHL Courier Italy, Allegro Dispatch from Poland to Czechia – Packeta Pick-up Point; Allegro Dispatch from Poland to Czechia – Packeta Parcel Locker, Allegro Dispatch from Poland to Slovakia – Pick-up Point Packeta; Allegro Dispatch from Poland to Slovakia – Packeta Parcel Locker; Allegro ORLEN Paczka Parcel Locker, Allegro ORLEN Paczka Pick-up Point; Allegro DPD Courier Poland; Allegro DPD Courier Poland payment on delivery; Allegro DPD Pickup Poland.

(...)

Section 1. Definitions (Allegro.sk)

(...)

2. Capitalized terms used herein, whether in plural or singular, shall have the following meaning:

(...)

Carrier — a third party providing to the Company or to the Seller any services, in particular, the services of picking up, moving, sorting, or delivering any Parcel between the Seller and the Recipient, including providing of Services or Additional Services.

Carriers of Services and Additional Services are:

(...)

f) UPS Polska sp. z o.o. with its registered office in Warsaw, ul. Prądzyńskiego 1/3, 01-222 Warsaw, entered into the register of entrepreneurs of the National Court Register kept by the District Court for Warsaw, XIII Commercial Department of the National Court Register under no. KRS: 0000036680, NIP:



522-100-42-00, REGON: 010771280; the entity providing services within the scope of delivery methods: Allegro UPS Courier Slovakia, Allegro UPS Courier Slovakia payment on delivery;

g) the entities whose services the Seller uses under agreements concluded directly between the Carrier and the Seller.

(...)

Carrier's Terms & Conditions — valid documents governing the terms and conditions on which the Carrier provides the Services, i.e.

General Terms and Conditions of Service Provision in International Trade, Detailed Terms and Conditions of Service Provision which are available at

<https://www.dpd.com/pl/pl/moje-dpd/dokumenty-dpd-polska/>

General Terms & Conditions for the provision of goods transport services by Packeta available at: <https://www.packeta.pl/dokumenty-dla-klientow;>

General Conditions of Carriage DHL eCS Europe <https://www.dhl.com/content/dam/dhl/local/pl/dhl-parcel/documents/pdf/pl-parcel-europe-ogolne-warunki-przewozu.pdf>

General Terms and Conditions of Service by Direct Parcel Distribution CZ s.r.o.

https://www.dpd.com/cz/en/support/downloads/#Vseobecne_obchodni_podminky

General terms of service of Direct Parcel Distribution SK s.r.o.:

<https://www.dpd.com/sk/sk/vop/>

Terms and Conditions of Service and Conditions of Carriage located on the UPS Polska Sp. z o.o. website at: <https://www.ups.com/pl/pl/help-center/legal-terms-conditions/tariff.page?>

(...)

Service — a service provided by the Carrier for the benefit of the User, consisting of the movement, transport or organization of transport of the Goods between the Seller and the Recipient, under the General Terms & Conditions, the Carrier's Terms & Conditions, and generally applicable regulations. The Services are presented by the Company on the Platform under the following names: Allegro DPD Courier Slovakia; Allegro DPD Courier Slovakia payment on delivery; Allegro DHL Courier Slovakia; Allegro DHL Courier Slovakia payment on delivery; Allegro Dispatch from Poland to Slovakia — Packeta Pick-up point; Allegro Dispatch from Poland to Slovakia — Packeta Pick-up point payment on delivery; Allegro Dispatch from Poland to Slovakia — Packeta Parcel Lockers; Allegro Dispatch from Poland to Slovakia — Packeta Parcel Lockers payment on delivery; Allegro Dispatch from Czechia to Slovakia— Packeta Pick-up Point; Allegro Dispatch from Czechia to Slovakia— Packeta Pick-up Point payment on delivery; Allegro Dispatch from Czechia to Slovakia— Packeta Parcel Lockers; Allegro Dispatch from Czechia to Slovakia— Packeta Parcel Lockers payment on delivery; Allegro Packeta Pick-up Point; Allegro Packeta Pick-up Point



payment on delivery; Allegro Packeta Parcel Lockers; Allegro Packeta Parcel Lockers payment on delivery; Allegro DPD Courier Slovakia; Allegro DPD Courier Slovakia payment on delivery; Allegro DPD Pickup Slovakia; Allegro DPD Parcel Lockers Slovakia; Allegro DPD Courier, Allegro DPD Courier payment on delivery, Allegro DPD Pickup, Allegro DPD Pickup payment on delivery, Allegro DPD Parcel Locker, Allegro DPD Parcel Locker payment on delivery, [Allegro UPS Courier Slovakia](#), [Allegro UPS Courier Slovakia payment on delivery](#);

(...)

Section 2. Terms and Conditions of Delivery Service (Allegro.sk)

(...)

5. The Services provided as part of the delivery options: Allegro DHL Courier Slovakia payment on delivery; Allegro DPD Courier Slovakia payment on delivery; Allegro Dispatch from Poland to Slovakia — Packeta Pick-up point payment on delivery; Allegro Dispatch from Czechia to Slovakia — Zásilkovna Pick-Up Point payment on delivery; Allegro Dispatch from Czechia to Slovakia — Zásilkovna Parcel Lockers payment on delivery; Allegro DPD Courier payment on delivery, Allegro DPD Pickup payment on delivery, [Allegro UPS Courier Slovakia payment on delivery](#), Allegro Dispatch from Poland to Slovakia— Packeta Parcel Lockers payment on delivery, shall be provided in accordance with, inter alia, the General Terms & Conditions and the Carrier's Terms and Conditions, taking into account the characteristics and agreed scope of those Services and delivery options, which means that the use of the Services provided using these delivery options may be limited, inter alia, to the options of collecting funds from the Recipient selected by the Carrier or made available by the Carrier.

(...)

8. Transfers of an amount equal to the funds collected from the Recipient:

a. for the Services provided based on the Delivery Service as part of the delivery options: Allegro Allegro DPD Courier Slovakia payment; Allegro Dispatch from Poland to Slovakia— Packeta Pick-up point payment on delivery; Allegro Dispatch from Poland to Slovakia — Packeta Parcel Lockers payment on delivery; Allegro Dispatch from Czechia to Slovakia— Packeta Pick-up point payment on delivery; Allegro Dispatch from Czechia to Slovakia— Packeta Parcel Lockers payment on delivery; Allegro Pick-up at Packeta Pick-up Point payment on delivery; Allegro Packeta Parcel Lockers payment on delivery, Allegro DPD Courier payment on delivery, Allegro DPD Pickup payment on delivery, and Allegro DPD Parcel Locker payment on delivery, [Allegro UPS Courier Slovakia payment on delivery](#) are made by the Company within two working from receiving the parcel delivery status from the Carrier via the payment operator (PayU), to the Seller's settlement tool maintained by PayU in accordance with the rules set out in Appendix 7A. The maximum payment on delivery amount shall be, as appropriate: PUDO/APM — 700 EUR courier delivery to the address — 3320 EUR;

(...)



9. Transfers of funds collected from the Recipient for the Services provided based on the Delivery Service as part of the delivery options, shall be made exclusively in the Slovak currency via the payment operator (PayU), to the Seller's settlement tool maintained by PayU in accordance with the rules set out in Appendix 7A.

(...)

Section 3. Terms & Conditions of Delivery Service for Sellers and Buyers (Allegro.sk)

(...)

2. The Seller and the Buyer are required to:

(...)

h. indicate the Seller's bank account maintained in the Slovak currency, for the purpose of transfers of funds collected from the Recipient for the Services provided based on the Delivery Service as part of the delivery options;

(...)