

*Changes to the Allegro Terms & Conditions from February 01, 2026.*

*This document contains changes in the regulations concerning Allegro.pl, Allegro.cz, Allegro.sk and Allegro.hu. You want to know what we are going to change? For earlier versions of the Allegro Terms & Conditions and descriptions of changes made and planned, see [repository](#).*

## Appendix No. 4

### Appendix No. 4 Fees and sales commissions

(...)

## SECTION 5. INVOICES AND NOTES

(...)

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 [by Allegro](#).

6. ~~The A default procedure for sending~~ [issuing invoices are structured invoices \("structured invoices"\) issued and made available using the National E-invoice System \("National E-invoice System"\) within the meaning of the Act of March 11, 2004, on goods and services tax. 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. In addition, structured invoices \(their visualizations\) are made available as PDF\(s\) \(Portable Document Format\) in the administration dashboard of the User Account.](#)

[8. In cases where the Company is obliged to provide the User with a structured invoice in a manner agreed with them, acceptance of the Terms & Conditions means consent to the provision of structured invoices in the manner indicated in paragraph 7. This User may at any time withdraw their consent to the provision of structured invoices to them in the manner indicated in paragraph 7. Withdrawal of this consent means the User's consent to being provided with paper-structured invoices to the address indicated in the User Account settings.](#)

[9. In cases where it is not possible to issue structured invoices, invoices are issued in electronic form. Such invoices are made available as PDF\(s\) \(Portable Document Format\) in the administration dashboard of the User Account.](#)

10. In cases where the Company is obliged to agree on the way of providing the User with an electronic invoice, acceptance of the Terms & Conditions means consent to making these invoices available in the manner indicated in paragraph 9. The User may at any time withdraw their consent to the provision of electronic invoices to them in the manner indicated in paragraph 9. Withdrawal of this consent means the User's consent for making such invoices available to them on paper to the address indicated in the User Account settings.

11. In the event of failure of the National E-Invoice System announced in the media, the Company reserves the right to issue and send the User invoices in paper form.

~~7.~~ 12. To ensure the authenticity of invoices (other than structured 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.~~ 13. To ensure the integrity of invoices (other than structured 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.~~ 14. The Company reserves the right to use other technical solutions in addition to those indicated in paragraphs ~~sub-paragraphs 7~~ 12 and ~~8~~ 13 above, aimed to ensure the authenticity and integrity of invoices (other than structured 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. 15. The User who receives VAT-structured invoices or invoices in electronic form 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. 16. Structured invoices Invoices (their visualizations) and 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 structured invoices or invoices in electronic form 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.~~

(...)