

Regulations for the use of the Tax and Customs Electronic Services Portal (PUESC)

§ 1. General information

1. These Regulations for the use of the Tax and Customs Electronic Services Portal, hereinafter referred to as the "Regulations", regulate the rules for the exchange of information, including electronic documents, between public entities and entities that are not public entities, as referred to in the Act of 17 February 2005 on the computerisation of the activities of entities performing public tasks, using the ICT system of the Tax and Customs Electronic Services Portal (hereinafter referred to as "PUESC"), as specified in Article 35(1)(2) and Article 35a of the Act of 16 November 2016 on the National Revenue Administration (hereinafter referred to as the "NRA Act").
2. PUESC is used in particular for submitting and delivering documents between the authorities of the National Revenue Administration (hereinafter referred to as "NRA") and the PUESC user in matters specified in Article 35a(1) of the NRA Act, as well as in matters handled via PUESC as defined in the provisions of other laws.
3. A **PUESC user** (hereinafter also referred to as the "user") is a natural person of legal age who holds a PUESC account and uses the electronic public services made available on PUESC by the NRA. Submission by the user of a document to an NRA authority via PUESC in a matter specified in paragraph 2 means that the document from the NRA authority in that matter will be delivered to the user via PUESC. The provisions of the Act of 18 November 2020 on Electronic Deliveries do not apply to correspondence delivered via PUESC, in accordance with Article 3(1)(d) and Article 3(2) of that Act.
4. PUESC is provided by the Head of the NRA, headquartered at Świętokrzyska 12, 00-916 Warsaw.
5. The data Controller is the Head of the NRA, hereinafter referred to as the "Controller".

§ 2. Definitions

The terms indicated below shall have the following meaning:

- 1) **PUESC account** - a PUESC user account created in order to enable the use of electronic public services provided by the National Revenue Administration on PUESC;
- 2) **official receipt certificate (UPO)** - electronic proof and confirmation of the submission of a tax return or other document in electronic form; the UPO is generated after the document has been successfully verified technically and formally;
- 3) **official certificate of submission (UPP)** - an electronic document issued by the NRA authority as confirmation of the submission of an electronic document by a PUESC user; the UPP is generated automatically upon receipt of the document;
- 4) **official certificate of delivery (UPD)** - an electronic document confirming that an electronic document has been delivered, sent by the NRA authority; the UPD is created when the addressee electronically signs the document containing the date and time of receipt.

§ 3. General regulations

1. The use of PUESC is free of charge.
2. In order to properly use the PUESC, it is necessary to have:
 - a) Internet connection;
 - b) Internet browser:
 - Google Chrome version 80.0.3987 or higher,
 - Mozilla FireFox version 74.0.1 or higher,
 - Microsoft Edge version 80.0.361 or higher;
 - c) operating system: Windows: 11, 10, 8 or 7;
 - d) Java Script and cookies enabled;
 - e) for some elements of the website, it may be necessary to install and activate the Flash Media Player plug-in in the latest version from Adobe for the browsers listed in point b, if such is missing, or to update to the latest version in the event of problems with displaying some elements of the website.
3. The user is obliged to read the regulations before using the PUESC.
4. The Controller is not responsible for the lack of access to PUESC due to reasons beyond his control.
5. The Controller reserves the right to decide on the content of PUESC.
6. The Controller makes every effort to ensure that the content of PUESC is up-to-date and reliable.
7. The Controller, for security reasons and due to other important reasons beyond the Controller's influence, has the right to temporarily suspend users' access to PUESC for the period of time necessary to eliminate, undesirable for the Controller or users, the consequences of the circumstances.

§ 4. Registration - creation of a PUESC account

1. The Controller makes content available on the PUESC:
 - a) publicly available dedicated to the general public,
 - b) available for users.
2. When creating an account, the user provides his/her personal data in the registration form: name and surname, e-mail address, citizenship, PESEL number (in the case of foreigners, ID document number and date of birth). Providing false data, in particular citizenship, will result in deactivation of the account and the need to register again.
3. A user can only have one active account.
4. User data will only be used to exchange information electronically.
5. Users have the right to access and correct their data.

§ 5. Suspension/deletion of PUESC account

1. The Controller reserves the right to suspend the PUESC account, when the user violates the law or the provisions of these Regulations.
2. The user, whose account has been suspended, may not re-create a PUESC account or register without the prior consent of the Controller.
3. If, after the suspension period, the user does not cease his/her activities that violate the law or the provisions of these regulations, the Controller can permanently delete his account.
4. The Controller shall inform the user about the suspension or deletion of his/her account.

§ 6. Rights and obligations of the Controller

1. The Controller shall grant rights to use electronic public services made available on PUESC by the National Revenue Administration.
2. The Controller guarantees non-repudiation of the certificates issued: UPO, UPP, UPD.
3. The Controller shall not be liable for any actions of the PUESC user or any person authorised by the user to act on his/her behalf.
4. The Controller undertakes to take necessary steps to eliminate illegal or non-compliant actions of the users.
5. The Controller undertakes to protect the users' personal data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) and the Act of 10 May 2018 on the protection of personal data.

§ 7. Rights and obligations of the user

1. The user is obliged to use the PUESC in a manner consistent with the applicable law and the provisions of these regulations, including refraining from performing, as part of the use of the services, any actions contrary to social norms, customs and generally applicable rules of Internet use.
2. The user has the right to use electronic public services from the moment of registration, however the use of advanced services, including in the area of import, export, transit, intra-community trade, movement of goods in the area of excise duty, requires extended rights obtained in the process of registration.

§ 8. Personal data protection

1. The Controller guarantees protection of data and information about the PUESC user in accordance with the adopted and applied security policy for personal data processing.
2. The Controller is not responsible for unauthorised change of data or access to information intended for the PUESC user by third parties using the original user identifiers.

§ 9. Copyright and related rights

The content of PUESC is protected by copyright, taking into account the content of Article 4 of the Act of 4 February 1994 on Copyright and Related Rights, according to which the following are not the subject of copyright:

- 1) normative acts or official drafts thereof,
- 2) official documents, materials, signs and symbols,
- 3) published patent or protective descriptions,
- 4) simple press releases.

§ 10. Final provisions

1. The Regulations are effective as of 1 February 2021, subject to the provisions of sec. 4 and 5.
2. The Regulations are made available free of charge in a form allowing for downloading, recording and printing.

3. In matters not covered by the regulations, the provisions of the applicable law shall apply.
4. These regulations may be amended.
5. If the content of the regulations is changed, the user will be informed of this fact when authenticating access to the account.

Supplementary information

The Controller informs about specific risks related to the use of electronic public services. The information concerns threats which the Controller identifies as potential threats and which should be taken into account, despite the Controller's use of systems protecting the infrastructure of the Ministry of Finance against unauthorised influence of third parties:

- 1) the possibility of malware (e.g. malware, Internet worms),
- 2) the possibility of finding weaknesses in the cryptographic system and thus enabling it to be broken or bypassed, and consequently the possibility of obtaining personal and confidential information,
- 3) the possibility of catching passwords (phishing) by sending fake e-mails that look deceptively authentic and, consequently, obtaining personal and confidential information concerning the user.

The Controller informs that our servers automatically save the following data: page request sent by the user, date and time of the request, browser type, browser language, operating system type, IP address (IP address - each computer connected to the Internet is assigned a unique number, i.e. IP address).