



**e-Commerce 2015**

**Contributing editor:**  
**Robert Bond**  
**Speechly Bircham LLP**

*Getting the Deal Through* is delighted to publish the eleventh edition of *e-Commerce*, a volume in our series of annual reports, which provide international analysis in key areas of law and policy for corporate counsel, cross-border legal practitioners and business people.

Following the format adopted throughout the series, the same key questions are answered by leading practitioners in each of the 24 jurisdictions featured. New jurisdictions this year include Belgium, Brazil, Canada, Denmark, Hungary and Portugal. This year the volume features chapters on Monitoring in the Workplace and The Growth of Outsourced Solutions.

Every effort has been made to ensure that matters of concern to readers are covered. However, specific legal advice should always be sought from experienced local advisers. *Getting the Deal Through* publications are updated annually in print. Please ensure you are referring to the latest print edition or to the online version at [www.gettingthedealthrough.com](http://www.gettingthedealthrough.com).

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**Publisher**

Gideon Robertson  
[gideon.roberton@lbresearch.com](mailto:gideon.roberton@lbresearch.com)

**Subscriptions**

Rachel Nurse  
[subscriptions@gettingthedealthrough.com](mailto:subscriptions@gettingthedealthrough.com)

**Business development managers**

George Ingledeu  
[george.ingledeu@lbresearch.com](mailto:george.ingledeu@lbresearch.com)

Alan Lee  
[alan.lee@lbresearch.com](mailto:alan.lee@lbresearch.com)

Dan White  
[dan.white@lbresearch.com](mailto:dan.white@lbresearch.com)

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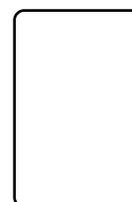
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# Poland

## Robert Małeckie

Karniol Małeckie i Wspólnicy spk

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### General

- 1 How can the government's attitude and approach to internet issues best be described?

The Polish government strongly appreciates the importance of the internet. The significance of the internet, computerisation and digitisation has been emphasised by the creation in 2011 of a new ministry, the Ministry of Digitisation and Administration, dealing, inter alia, with e-administration, the information society and telecommunications.

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### Legislation

- 2 What legislation governs business on the internet?

The following acts regulate business on the internet:

- the Civil and Criminal Codes;
- Act of 18 July 2002 on the Electronic Provision of Services (AEPS);
- the E-Signatures Act of 18 September 2001 (AES);
- the Personal Data Protection Act of 29 August 1997 (APDP);
- the Copyright and Neighbouring Rights Act of 4 February 1994 (the Copyright Act);
- the Telecommunications Law Act of 16 July 2004 (TLA);
- the Protection of Particular Consumers' Rights and the Liability for the Damage caused by a Hazardous Product Act of 2 March 2000 (APPCR); and
- the Act of 5 July 2002 on the Protection of Certain Electronically Provided Services based on, or consisting of, Conditional Access.

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### Regulatory bodies

- 3 Which regulatory bodies are responsible for the regulation of e-commerce and internet access tariffs and charges?

These are matters for the president of the Electronic Communications Office (ECO). The president of ECO is the regulatory authority for the telecommunications market, supervised by the Minister of Digitisation and Administration. The president of ECO may, inter alia, impose financial penalties for breaches of the TLA and for failure to observe its decisions. The Scientific and Academic Computer Network (NASK) is a research institute responsible for the top-level '.pl' domain.

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### Jurisdiction

- 4 What tests or rules are applied by the courts to determine the jurisdiction for internet-related transactions (or disputes) in cases where the defendant is resident or provides goods or services from outside the jurisdiction?

The general principles referring to civil proceedings apply in such a case. In particular, the Lugano Convention on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters of 30 October 2007 and Council Regulation (EC) No.

44/2001 of 22 December 2000 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters are of paramount importance.

If at least one of the parties is resident of an EU member state, or of a country that is a party to the above-mentioned Lugano Convention, the parties may agree that a court in a particular member state shall have jurisdiction. Otherwise, persons resident in an EU member state should be sued before the courts of that member state, irrespective of their citizenship. In the case of a legal person, under the above-mentioned regulation the location of its registered office will determine the appropriate court, or alternatively the place of its main governing body or business activity. The claim may also be brought before a court where the obligation was or was to be performed.

As to agreements with consumers, the consumer may initiate proceedings against a legal person or an individual conducting business activity before the court having jurisdiction over its registered office or the place of the consumer's residence. Actions against a consumer may be taken by legal persons or individuals conducting business activity only in courts of the country where the consumer is resident.

If none of the aforementioned acts applies and there are no applicable bilateral agreements, the provisions of the Civil Procedure Code (CPC) apply. The parties may submit specific cases to the Polish courts, unless foreign courts have exclusive jurisdiction. The parties may also submit a given case to arbitration courts. In any case, Polish courts have jurisdiction if a contractual obligation was, is or was to be performed in Poland, the defendant is resident or has its registered office in Poland or the delict was committed in Poland. The place of performance of an obligation is not defined in the CPC; the Polish Supreme Court has ruled that the applicable material foreign law is to be respected when deciding on the place of performance of a given obligation. The same applies to the determination of the place of commitment of a delict. As regards contracts concluded by consumers, Polish courts have jurisdiction even though the other party, being a business entity, has its registered office abroad, if a consumer undertook the steps necessary for the conclusion of a given contract in Poland. Hence, if a consumer makes its declaration of intent in Poland, Polish courts will have jurisdiction even if the contract has not been concluded in Poland.

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### Contracting on the internet

- 5 Is it possible to form and conclude contracts electronically? If so, how are contracts formed on the internet? Explain whether 'click wrap' contracts are enforceable, and if so, what requirements need to be met?

Yes, it is possible. In case of contracts formed electronically offline (e-mail), an offer made electronically shall be deemed to have been made to the other person at the moment of its introduction to a

means of electronic communication in a way that enabled that person to learn of its content.

In the case of a contract formed electronically online, an offer made electronically is binding for the offeror if the other party confirms its receipt without delay. This rule does not apply to contracts concluded by e-mail and other means of individual long-distance communication. In business-to-business relationships the parties may agree on the exclusion of this rule as well. A party entering into a 'click wrap' contract should be provided with the terms and conditions of the vendor's contract. Moreover, the party that is a business entity should provide the other contracting party, inter alia, with information about technical acts covered by the execution of the agreement, the legal effects of confirmation of the receipt of the offer and the languages in which the agreement may be concluded. If the contract is formed by e-mail or another means of individual electronic long-distance communication, the general provisions of the Civil Code shall apply. In business-to-consumer (B2C) contracts, the business entity should also meet the additional conditions stipulated by APPCR.

Providing telecommunications services was possible exclusively under a written agreement under the TLA. Since 21 January 2013 it is also possible to provide such services under an agreement concluded electronically. The duration of an agreement for a specified period of time concluded with a particular consumer for the first time may not exceed 24 months.

- 6** Are there any particular laws that govern contracting on the internet? Do these distinguish between business-to-consumer and business-to-business contracts?

The general provisions of the Civil Code, the AES and the AEPS also apply to internet contracts. B2C contracts are subject to provisions of the Civil Code and the APPCR.

- 7** How does the law recognise or define digital or e-signatures?

Under AES, an e-signature is data in an electronic format which, together with other data to which it has been attached or to which it is logically related, identifies the signatory. The act further defines an advanced e-signature as being an e-signature ascribed solely to the person appending the signature, who controls the data exclusively using safe equipment, and is linked to the data to which it was attached in a way that any further change of that data is made apparent.

- 8** Are there any data retention or software legacy requirements in relation to the formation of electronic contracts?

The Civil Code makes no such provision, but retention of such data is always in the interest of the contracting party in order to produce evidence in any subsequent proceedings.

Article 180(a) of the TLA requires public telecommunications operators or providers of publicly accessible telecommunications services to retain the transmission and localisation data generated or processed by those entities within the territory of Poland for 12 months and to make such data accessible to the competent authorities, including courts and prosecutors, on the basis regulated by special acts. However, these data do not relate to the content of contracts; they just confirm internet activity (time of log-in, IP number, etc). However the Court of Justice of the European Union stated in its judgment of 8 April 2014 that Directive No. 2006/24/EC, being the basis for introducing data retention provisions into the TLA, is invalid as it interferes with the right to respect of social life and the right to protect personal data. Such a decision may have an impact on the TLA provisions regarding data retention.

## Security

- 9** What measures must be taken by companies or ISPs to guarantee the security of internet transactions?

Under APDP and AEPS, the data controller – being the data processor, including the service provider rendering electronic services – must take measures to ensure the protection of personal data that are subject to processing.

In addition, every provider of publicly accessible telecommunications services is obliged to notify the Inspector General of Personal Data Protection on any infringement of personal data and keep a register of Infringements of Personal Data.

- 10** As regards encrypted communications, can any authorities require private keys to be made available? Are certification authorities permitted? Are they regulated and are there any laws as to their liability?

Under the AES, a business entity as defined in the Act on the Freedom in Conducting Business Activities of 2 July 2004 (AFCBA) may provide certification services. No permit or licence is necessary, but only an entity entered into the register kept by the minister of the economy may issue a qualified certificate. Such services may also be provided by the National Bank of Poland and public authority bodies, but only for their own use or in favour of other public authority bodies.

Pursuant to article 11(3) of the AES, no liability is incurred for any damage resulting from false data entered in the certificate at the request of the person appending the e-signature.

Providers are liable to recipients for the non-performance or improper performance of their obligations unless the resulting damage was caused by circumstances for which they are not liable and which could not have been prevented by exercising due care. Qualified certification providers are subject to compulsory liability insurance.

Data for appending the e-signature (a private key) are only available to the person appending the signature, and there is no obligation requiring this person to disclose them. Additionally, other information related to the provision of certification services, including data used for verification of the authenticity of the signature and of the person (a public key) is confidential. However, it may be required by a court or a prosecutor if such information is connected with the pending proceedings, by state authorities when supervising the entities providing certification services and by other authorities empowered by separate acts.

## Domain names

- 11** What procedures are in place to regulate the licensing of domain names? Is it possible to register a country-specific domain name without being a resident in the country?

These matters are subject to the regulations of the registration body, NASK. In order to register a domain the interested party contracts NASK. This interested party has to declare that the data it submits to NASK is accurate and that the submission of the offer and the performance of the contract does not infringe any third party's rights or the law. NASK does not examine whether by entering into or performing the contract the subscriber has infringed the third party's rights or the law. However, a final and binding judgment stating that a subscriber infringed third-party rights may constitute grounds to terminate the contract.

Moreover, depending on the particular matter, provisions concerning trademark protection, the Combating of Unfair Competition Act of 16 April 1993 (ACUC), copyright law and provisions of the Civil Code will apply. It is possible to register domain names without being a resident in Poland.

- 12** Do domain names confer any additional rights (for instance, in relation to trademarks or passing off) beyond the rights that naturally vest in the domain name?

Generally domain names confer no additional rights, as registration of a domain means only that others may not hold this domain as their own. The 'first come, first served' principle applies in domain registration. Industrial property law permits the registration of a domain as a trademark after the completion of specific formalities. However, use of a similar domain may constitute an act of unfair competition, especially where there is a risk that consumers will be misled as to the identity of the business holding the given domain.

- 13** Will ownership of a trademark assist in challenging a 'pirate' registration of a similar domain name?

Trademark holders may sue a third party that is infringing their rights by using the domain name. Holders may demand that such use is stopped, as well as demand a reimbursement of profits gained by its use or the award of damages, a court may also order the defendant to pay a sum of money for a charitable purpose. These claims can also be made against a person using a registered trademark as an internet domain.

### Advertising

- 14** What rules govern advertising on the internet?

Advertising on the internet is not expressly regulated by Polish law. Therefore the general rules concerning advertising apply (ie, provisions of ACUC, AEPS and regulations for the protection of incorporeal interests in intellectual property). In specific situations, the Press Law Act of 26 January 1984, the Gambling Act of 19 November 2009 and the Radio and Television Law Act of 29 December 1992 apply.

- 15** Are there any products or services that may not be advertised or types of content that are not permitted on the internet?

Banned advertising, including advertising on the internet, includes: advertising contrary to the law, misleading advertisements, unjust comparative advertising, hidden advertising, advertising that invades privacy, spam and advertising of tobacco, alcohol (except for beer), psychotropic and abusive substances, games of chance and medicinal products that do not meet specific requirements.

Certain limitations apply to the advertising of medical services, services rendered by attorneys-at-law, notaries, as well as legal and tax advisers.

Total bans apply to contents of a criminal nature, including child pornography, pornography with animals or those provoking crime or racial or ethnic hatred.

New provisions of AEPS prohibit sending commercial information to natural persons that was not requested by them or sent to them without their consent.

This restriction does not concern legal persons anymore, which means that a company may receive unordered commercial information if it is not spam.

### Financial services

- 16** Is the advertising or selling of financial services products to consumers or to businesses via the internet regulated, and, if so, by whom and how?

The sale of financial services products is subject to AEPS, article 21 of the AFCBA and article 661 of the Civil Code. Service providers must provide the service recipient with information concerning themselves and the contractual procedure.

Chapter 2(a) of APPCR applies to consumers, who must be informed by the service provider about, inter alia, the identity of the service provider, the subject matter and conditions of the transaction

and the right and method by which to withdraw from the agreement. However, this right to withdraw from the agreement does not apply to financial services whose price depends only on fluctuations of the market that are beyond the control of the service provider. The consumers' rights outlined in the APPCR cannot be excluded or limited by the contract.

Advertising of financial services products is subject to requirements of fair advertising arising from ACUC and the Act of 23 August 2007 on Counteracting Unfair Commercial Practices. This issue is also subject to regulations of the Polish Financial Supervision Authority.

### Defamation

- 17** Are ISPs liable for content displayed on their sites?

A website's creator, rather than the ISP, is generally liable for content displayed on the site. However, an ISP may be liable under civil law for any unlawful act as an accomplice of the tortfeasor.

ISPs that are natural persons may incur criminal liability as an accomplice if the content displayed on the website includes prohibited material (eg, defamatory or pornographic content). However, according to article 14 of the AEPS, an ISP is not liable for the content displayed on the site if it does not have actual knowledge of illegal information or activity, or upon obtaining an official notification or reliable information about the illegality of the given information or activity expeditiously disables access to the information.

- 18** Can an ISP shut down a web page containing defamatory material without court authorisation?

If the web page clearly contains defamatory or criminal material, then the ISP may shut it down even without a court order without incurring liability for damages.

### Intellectual property

- 19** Can a website owner link to third-party websites without permission?

Basically, yes. However, Polish law contains no explicit regulation concerning this issue and each case of linking should be considered individually, particularly with respect to the regulations of the Copyright Act and the Industrial Property Law Act of 30 June 2000.

- 20** Can a website owner use third-party content on its website without permission from the third-party content provider?

Under article 50(3) of the Copyright Act, making a work available to the public when and where the public chooses is one example of the fields of exploitation of the work, and this extends to the internet. The owner of the rights to work may use and dispose of such work in all fields of exploitation.

The website owner may not display a third party's content that constitutes a work within the meaning of the Copyright Act without the express consent of the owner of the rights to that work.

However, the principles of permitted public use regulated by the provisions of the Copyright Act apply. In specific cases, a work can be used without the express consent of the copyright owner; however, this is without prejudice to his or her right to remuneration, if applicable.

- 21** Can a website owner exploit the software used for a website by licensing the software to third parties?

Yes, if the website owner has copyright or licence rights to the software in the relevant exploitation field. If not, the copyright owner's consent is required.

**22** Are any liabilities incurred by links to third-party websites?

Displaying a link to any unlawful content may result in joint liability in law if there was knowledge of the nature of the content. The entity displaying a link may also be liable if the link is classified as unlawful advertising or when the content or form of the link itself is contrary to law. So as not to be held liable, a given entity shall remove a link infringing law as soon as it receives an official or reliable information about the infringement.

**Data protection and privacy****23** How does the law in your jurisdiction define 'personal data'?

Under article 6 of the APDP, personal data are any information concerning an identified or identifiable natural person. An identifiable natural person is a person who can be identified directly or indirectly, in particular by identity number or by one or more specific factors determining his or her physical, physiological, intellectual, economic, social or cultural features. Information is not regarded as identifying where the identification requires an unreasonable amount of time, cost or manpower.

**24** Does a website owner have to register with any controlling body to process personal data? May a website provider sell personal data about website users to third parties?

Pursuant to article 40 of the APDP, the data controller is obliged to notify a data filing system for registration to the Inspector General of Personal Data Protection. A data controller is the person who has real control over the processed data, and is not always the website owner.

The prior and explicit consent of the data subject is required for any sale of the data.

**25** If a website owner is intending to profile its customer base to target advertising on its website, is this regulated in your jurisdiction? In particular, is there an opt-out or opt-in approach to the use of cookies or similar technologies?

Article 19(4) of the AEPS limits the website owner to profiling its customer base only for advertising, market studies or analyses of service recipients' preferences, and only for the purpose of improving these services' quality. Only exploitation data and data not necessary to provide the electronic services may be processed when profiling such a base. Exploitation data is data that determines the service recipient's manner of using the electronic service (profile, identification of the telecommunications network or information technology system, information about the beginning, scope and end of use of the electronic service).

However, processing the above-mentioned data, which identify the service recipient and his or her telecommunications network or information technology system, requires the prior express consent of the service recipient (the data subject). If consent is not given, the service provider is obliged to make such data anonymous and use only data that does not identify the service recipient.

Poland has introduced Directive 2009/136/EC of 25 November 2009 by amending the TLA that provides for an opt-in approach to the use of cookies. The user's consent to the use of cookies is always required unless the use of cookies is necessary for enabling the use of a specific service explicitly requested by the subscriber or user or for the purpose of carrying out transmission of a communication via the internet. Before giving its consent a user must be directly presented with clear and comprehensive information on the purpose and manner of using cookies, as well as on the option of using appropriate settings in its web browser or other application in a manner that disables cookies.

The user may consent to the use of cookies by accepting the aforementioned information presented to him or her by using appropriate settings of a browser or other application.

Using cookies must not result in any negative effects on the user's software or hardware.

**26** If an internet company's server is located outside the jurisdiction, are any legal problems created when transferring and processing personal data?

The transfer of personal data to a third country may take place only if the country of destination ensures an adequate level of personal data protection in its territory. The adequacy of the level of personal data protection is evaluated taking into account all the circumstances concerning a data transfer operation, in particular the nature of data, the purpose and duration of the proposed data-processing operations, the country of origin and the country of final destination of data as well as the legal provisions in force in a given third country and the security measures and professional rules applied in this country. This rule should not be applied to the transfer of personal data required by legal provisions or by provisions of any ratified international agreement that guarantee adequate levels of data protection.

The data controller may also transfer the personal data to the third country provided that:

- the data subject has given his or her written consent;
- the transfer is necessary for the performance of a contract between the data subject and the data controller, or takes place in reply to a request from the data subject;
- the transfer is necessary for the performance of a contract concluded in the interest of the data subject between the data controller and another subject;
- the transfer is necessary or required by reasons of public interest or for the establishment of a legal claim;
- the transfer is necessary in order to protect vital interests of the data subject; and
- the transfer relates to data that is publicly available.

In other cases, the transfer of personal data to a third country requires the consent of the Inspector General of Personal Data Protection, provided that the data controller ensures adequate protection with respect to privacy protection and the rights and freedoms of the person whom the data concerns.

**27** Does your jurisdiction have data breach notification laws?

Yes, this matter is subject to the provisions of the APDP. In case of any breach of provisions on personal data protection, the Inspector General of Personal Data Protection may act ex officio as well as upon a motion of the person concerned.

**Taxation****28** Is the sale of online products subject to taxation?

Yes, but the sale of products over the internet is not subject to separate tax provisions and online sales are subject to taxation on the same terms as ordinary sales. The issue is regulated by the Income Tax Acts, the Act on VAT and the Act on Civil Law Transactions.

**29** What tax liabilities ensue from placing servers outside operators' home jurisdictions? Does the placing of servers within a jurisdiction by a company incorporated outside the jurisdiction expose that company to local taxes?

Regarding income tax, in certain circumstances this may result in the taxpayer having a permanent establishment in the given country and may result in liability for payment of income tax in that country on income generated in connection with the existence of such permanent establishment.

Placing a server in Poland does not influence VAT taxation on sales transactions. The nature of the transaction and the VAT

taxation status of the purchaser are crucial to determine VAT liability.

- 30** When and where should companies register for VAT or other sales taxes? How are domestic internet sales taxed?

The place of registration should be the tax office competent for the company's registered office or principal place of business. Registration should be effected upon the commencement of business activities.

Internet sales are subject to general VAT rates applicable in Poland: the principal rate is 23 per cent and the reduced rate for some goods and services is 8 per cent. Certain goods and services are not subject to VAT.

- 31** If an offshore company is used to supply goods over the internet, how will returns be treated for tax purposes? What transfer-pricing problems might arise from customers returning goods to an onshore retail outlet of an offshore company set up to supply the goods?

The return of goods supplied over the internet is not subject to any particular tax provisions and should be settled according to general income tax and VAT procedures.

The taxation issues related to transfer-pricing provisions are not specifically regulated because of their internet character.

### Gambling

- 32** Is it permissible to operate an online betting or gaming business from the jurisdiction?

This issue is regulated by the Gambling Act of 19 November 2009. According to its provisions, cylindrical games, card games, games of dice and games on gaming machines may be provided only in real, non-internet casinos and bingo rooms. Organising online games of chance or online games on gaming machines is expressly prohibited. However, operating an online mutual betting business is allowed but requires a licence.

- 33** Are residents permitted to use online casinos and betting websites? Is any regulatory consent or age, credit or other verification required?

Participating in online games of chance or online games on gaming machines is expressly prohibited by the Gambling Act of 19 November 2009. Residents who are at least 18 years old are permitted to use mutual betting websites. However, under article 107 section 2 of the Tax Criminal Code, it is prohibited to participate in a foreign game of chance or a foreign mutual bet within the territory of Poland. Anyone using such a service within Poland commits a tax offence subject to a fine or/and imprisonment of up to three years.

### Outsourcing

- 34** What are the key legal and tax issues relevant in considering the provision of services on an outsourced basis?

Outsourcing is classified and defined in the Council of Ministers' Regulation of 24 December 2007 on Polish Classification of Business Activity and in the Council of Ministers' Regulation of 29 October 2008 on Polish Classification of Goods and Services. There is no general regulation concerning the provision of services on an outsourced basis.

Special provisions for the banking sector are provided by the Act on Banking Law of 29 August 1997, which determines the conditions and principles that must be met in order to provide services on an outsourced basis.

Tax law does not provide any special regulations on outsourcing. Therefore, the general provisions of Polish tax law are applicable.

- 35** What are the rights of employees who previously carried out services that have been outsourced? Is there any right to consultation or compensation, do the rules apply to all employees within the jurisdiction?

If outsourcing leads to the termination of employment contracts, the employer hires more than 20 people and a specific group of employees is made redundant, then under the Act on Special Principles of Terminating Employment with Employees for Reasons Not Related to the Employees of 13 March 2003 the employer shall consult the trade union over such dismissals and is liable to make severance payments. However, this rule is applicable only where a trade union operates at the employing establishment.

If the employer hires at least 50 people, it shall inform and consult the employees' council issues related to changes in the structure and operation of the business before using an outsourced company.

### Online publishing

- 36** When would a website provider be liable for mistakes in information that it provides online? Can it avoid liability?

The Constitution of Poland, the Civil Code, the Press Law Act as well as international acts of law such as Convention for the Protection of Human Rights and Fundamental Freedoms provide for the right of freedom of speech as long as it is not prohibited by law. A website provider (being a content provider) is liable for the information displayed online under the general principles of the Civil and Criminal Codes or for infringement of other rights (eg, intellectual property rights or APDP). The content provider may be liable for publishing erroneous information on a website if the information infringes personal rights, causes damage or is in any other manner unlawful and guilt for the unlawful result of publishing such information may be attributed to the content provider. The general principles of liability refer also to press published online. The author, editor, publisher and other persons that procure publishing of information are liable for the effects of publishing thereof. Upon a motion of a person or entity the chief editor is obliged to publish a correction of inaccurate or untrue information within three days of receiving such a motion. Business entities selling products via the internet may be liable for the non-conformity of the goods with the contract concluded with consumers. If the goods are not in conformity with the information provided to the consumer the business entity may be obliged to repair, replace the good or return the price paid by the consumer if the consumer withdraws from the contract. Business entities selling products via the internet may also bear civil or criminal liability for publishing misleading information on their services or products or providing false advertising.

- 37** If a website provider includes databases on its site, can it stop other people from using or reproducing data from those databases?

The Databases Protection Act of 27 July 2001 applies. A website provider that has a right to a database may prohibit unauthorised third parties from the total or partial use of such a database.

However, it is allowed to use part of a database made available on a website, which is not essential as to the quality and quantity. Moreover, such use should not infringe the normal use of the database or harm the interests of its owner.

In any event, use of the database is permitted if the third party uses it for didactic or research purposes and identifies the source, or if such use is justified for a non-commercial goal, or for internal security and court or administrative proceedings. Despite this, recurring and systematic downloading or secondary use of the database is not permitted if this is contrary to normal use and results in unjustified violation of the owner's interests.

If the database can be regarded as a work according to the provisions of copyright law, the Copyright Act will additionally apply.

**Update and trends**

On 17 January 2014 a project of a new act on consumers' rights (the Draft) was introduced to the lower chamber of parliament that implements the Directive of European Parliament and Council 2011/83/EU on consumer rights. The changes would affect entities operating in the field of e-commerce with regard to consumers.

The Draft provides for some structural changes as it annuls the APPCR and amends the Civil Code. It also introduces additional requirements as to the informational obligations with regard to consumers – unified specimens of a declaration of cancellation of

the agreement and of the information of the possibility thereof. This may affect the requirements as to the contents of the regulations of websites through which businesses provide goods and services via the internet. Currently the project has been passed to the higher chamber of Parliament.

If the project is implemented without any amendments it shall come into force within six months from its publication and shall apply to every B2C agreement concluded via the internet since that date.

**38** Are there marketing and advertising regulations affecting website providers?

As mentioned in question 14, advertising on the internet is not expressly regulated by Polish law and general rules concerning advertising apply. Courts consider internet press as falling into the scope of application of the Press Law Act of 26 January 1984. Like its traditional form, internet television is governed by the Radio and Television Law Act of 29 December 1992. Both Acts provide

prohibitions as to the content of advertisements. Also the ACUC provides regulations on unfair or prohibited advertising. If a given advertisement is contrary to the provisions of these Acts (ie, it is illegal), the AEPS will apply. Under article 14 of the AEPS a website provider will not be held liable if it does not have actual knowledge of illegal information or upon obtaining an official notification or reliable information about the illegality of the given information expeditiously disables access to the information.

**Robert Malecki****[rmalecki@kmw-adwokaci.pl](mailto:rmalecki@kmw-adwokaci.pl)**

Ul Świętojerska 5/7  
00-236 Warsaw  
Poland

Tel: +48 22 828 14 60  
Fax: +48 22 827 04 63  
[www.kmw-adwokaci.pl](http://www.kmw-adwokaci.pl)

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