# DONATION REGULATIONS FOR THE FOUNDATION World Healthy Living Foundation

# § 1 GENERAL PROVISIONS

- These regulations (hereinafter referred to as the "Regulations") define the rules for the
  provision of electronic services by the World Healthy Living Foundation (hereinafter
  referred to as the "Foundation"), enabling persons using the website
  <a href="https://whlf.eu/en/make-a-donation/">https://whlf.eu/en/make-a-donation/</a> to make monetary donations for the statutory
  activities of the Foundation.
- 2. The website <a href="https://whlf.eu">https://whlf.eu</a> is operated by the "WORLD HEALTHY LIVING FOUNDATION", located at ul. Topolowa 22, 32-082 Więckowice, entered into the register of associations, other social and professional organizations, foundations, and independent public health care institutions of the National Court Register under number KRS 0000594691 by the District Court for Kraków-Śródmieście, XII Commercial Division of the National Court Register, NIP: 5130242885.
- 3. Whenever the term Donor is used in these Regulations, it refers to any person using the website <a href="https://whlf.eu/en/make-a-donation/">https://whlf.eu/en/make-a-donation/</a> to make a donation.
- 4. By using the website to make donations, the Donor declares and confirms that they have read the content of the Regulations and accept its provisions.
- 5. The current version of the Regulations is always available to Donors on the website https://whlf.eu.
- The Foundation is a public benefit organization conducting free public benefit activities, thus making it possible for Donors to deduct the value of donated funds from their taxable income in the tax year.
- 7. Donations made to the Foundation are used exclusively for the implementation of the Foundation's statutory activities.

# § 2 DEFINITIONS

For the purposes of these Regulations, the following terms shall be understood as follows:

- 1. **Service** the website <a href="https://whlf.eu">https://whlf.eu</a> (the website along with all its functionalities).
- 2. **Foundation** the service provider within the meaning of the Act of July 18, 2002, on the provision of electronic services, i.e., the "WORLD HEALTHY LIVING FOUNDATION" Foundation based in Więckowice, providing electronic services via the Service, as well as accepting donations using the services of the Secure Online Payment Operator.
- 3. **Regulations** these regulations.
- 4. **Service User** an adult natural person or legal entity, an organizational unit without legal personality, who reviews or uses the services offered via the Service, or makes a donation through it using the services of the Secure Online Payment Operator (after making a Donation, referred to as the "Donor").
- 5. **Secure Online Payment Operator** a financial services intermediary, owner or administrator of systems that enable making payments (donations) to the Foundation, i.e., PayU SA, based at ul. Grunwaldzka 186, 60-166 Poznań, NIP 779-23-08-495, REGON 300523444, entered into the National Court Register maintained by the District Court

- Poznań Nowe Miasto and Wilda in Poznań, VIII Commercial Division of the National Court Register under number KRS 0000274399, hereinafter referred to as "PayU".
- 6. PayU Service understood as the website www.payu.pl.
- 7. **Donation** funds transferred by the Service User to support the Foundation's statutory activities.

# § 3

#### **TERMS OF SERVICE USE**

- 1. To use the Service, the following are required:
  - a) a computer or other electronic device ensuring internet connectivity,
  - b) a web browser supporting cookies,
  - c) an email address,
  - d) it is prohibited for the Service User to provide content of an unlawful nature.

# § 4 RULES FOR MAKING DONATIONS

- 1. Donations can be made by clicking "Donate" on the website <a href="https://whlf.eu/en/make-a-donation/">https://whlf.eu/en/make-a-donation/</a> After clicking the link, follow the instructions on the payment operator's page.
- 2. Donations on the website <a href="https://whlf.eu/en/make-a-donation/">https://whlf.eu/en/make-a-donation/</a> are made via the Secure Online Payment Operator.
- 3. Donations can be made using electronic transfer, payment card, and BLIK mobile payment system.
- 4. When making a donation, the Donor can choose one of the suggested amounts on the website <a href="https://whlf.eu/en/make-a-donation/">https://whlf.eu/en/make-a-donation/</a> or enter any amount they choose.
- 5. Donors' payments are protected by a secure SSL certificate. This ensures that all transmitted information is encrypted.

## § 5

# **DONATION AGREEMENT**

- 1. The Service User (Donor), by transferring funds, makes a donation within the meaning of Art. 888 § 1 of the Civil Code. This agreement involves the Service User (Donor) committing to provide a gratuitous benefit to the beneficiary (Foundation) at their own expense (donation).
- 2. The transfer of funds results in the fulfillment of the conditions of Art. 890 §1 second sentence of the Civil Code, meaning that regardless of the non-compliance with the form of a notarial deed, the donation is valid and effective regardless of the form in which the parties' statements were made.

# § 6

### **TAX EXEMPTIONS**

According to the provisions of Art. 26(1)(9) of the Personal Income Tax Act, it is possible to deduct the value of donations made to the Foundation from taxable income for the tax year. Donations made to the Foundation's activities can be deducted from income: individuals up to the amount equal to 6% of pre-tax income (Art. 26(1)(9) of the Personal Income Tax Act), and legal entities up to the amount equal to 10% of pre-tax income (Art. 18(1)(1) and (7) of the Corporate Income Tax Act). The transfer confirmation must be kept for 5 years from the date of the donation.

### PROCESSING OF PERSONAL DATA

- 1. The data controller is the "WORLD HEALTHY LIVING FOUNDATION" Foundation, ul. Topolowa 22, 32-082 Więckowice (email: rodo@whlf.eu), for the following purposes and scope:
- 2. For the purpose of executing the donation agreement: name and surname, email address of the Donor, to obtain information about with whom the agreement is concluded. This allows the Foundation to issue a donation certificate (enabling the Donor to deduct it from tax). Providing an email address is necessary for the technical processing of online payments. The legal basis is the necessity to perform the agreement (Art. 6(1)(b) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons concerning the processing of personal data and on the free movement of such data),
- 3. To fulfill the legal obligations of the Foundation (e.g., based on accounting regulations), the Foundation processes information related to the transaction, i.e., name and surname, donation amount, account number, and address in the case of a bank transfer by the Donor. The legal basis is the necessity to fulfill the legal obligation of the controller (Art. 6(1)(c) of Regulation (EU) 2016/679),
- 4. To send a payment confirmation. The legal basis is the legitimate interest of the Foundation (Art. 6(1)(f) of Regulation (EU) 2016/679).
- 5. Providing data is voluntary but necessary to make a donation.
- 6. The Foundation provides the Secure Online Payment Operator only with the Donor's personal data (recipient's details, title, and payment amount) necessary to process the payment. During the payment process, the Secure Online Payment Operator enters into a single payment transaction agreement with the Donor, based on the regulations available on the Operator's website, accepted by the Donor during the payment process. In this respect, the Secure Online Payment Operator becomes an independent controller of the Donor's personal data.
- 7. Data will be stored for 5 years (the statutory period for tax liability limitation). After this time, they may be processed for the limitation period of claims or the period specified in separate legal provisions.
- 8. Donors have the right to access their data, correct them, request their deletion, limit their processing, object to the processing of personal data, and the right to lodge a complaint with the supervisory authority (President of the Personal Data Protection Office).
- 9. More information about the collection and processing of personal data by the Foundation can be found in the Privacy Policy.

#### § 8

### **COMPLAINT PROCEDURE**

- 1. In case of problems with making a donation, they should be reported to the Foundation at: biuro@whlf.eu. Each complaint will be reviewed by the Foundation within 14 days from the date of receipt.
- 2. The Donor may file a complaint if the services provided by the payment operator are not performed or are performed contrary to its regulations. Complaints can be submitted under the terms specified by the PayU Service.
- 3. Donations are non-refundable except in cases provided by law.
- 4. The Foundation informs that the <a href="http://ec.europa.eu/consumers/odr">http://ec.europa.eu/consumers/odr</a> platform is available for out-of-court resolution of disputes between consumers and entrepreneurs (ODR platform), which the Service User can use.

## § 9 FINAL PROVISIONS

- 1. The Foundation may amend these Regulations, including to adapt its provisions to generally applicable laws.
- 2. The current version of the Regulations will be made available to Service Users on the Service,

- along with information about the introduced change.
- 3. In matters not covered by these Donation Regulations, the relevant provisions of Polish law shall apply.
- 4. The Regulations are effective from the date of their publication on the Service's website.