

# Ads Service Terms & Conditions

(...)

Revision valid from [August 18, 2026](#). ~~February 16, 2026.~~

(...)

## Allegro Ads Terms & Conditions for Allegro.pl

(...)

### SECTION 5. FEES

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#### 5.7.

Advertisers can choose to display, enter, and edit rates (including prices per single Click or Impression) and budgets in a net (excluding VAT) or gross (including VAT) mode in the Ads Service Dashboard. Regardless of the selected mode of data presentation in the Ads Service Dashboard, the gross amount always serves as the basis for the Company's settlements for provided services, the calculation of amounts due, and the issuance of invoices.

#### 5.8.

The default setting of how rates are presented in the Ads Service Dashboard and Ads Express Service depends on the tax status and the registration country of the Account from which the Advertiser uses the Ads Service:

a) for Advertisers based in Poland or Advertisers based outside Poland and having a fixed establishment in Poland within the meaning of paragraph 5.3.b. of Appendix No. 4 to the Allegro Terms & Conditions, the default setting is the gross view;

b) for Advertisers based outside Poland, who do not have a fixed establishment in Poland, the default setting is the net view.

The Advertiser may at any time change the default view solely in the Ads Service Dashboard via a dedicated functional switch. The selected default view in the Ads Service Dashboard will also affect the default Ads Express Service view.

5.9.

The values presented in the Ads Service Dashboard and Ads Express Service in the net view are calculated by dividing the gross value by a factor of 1.23, using standard mathematical rounding to two decimal places. Changing the data presentation mode to the net view, as well as editing parameters of a campaign or a group of ads not directly related to rates and budgets, does not automatically convert or overwrite the gross value recorded in the Company's IT systems. Changing the data presentation mode to the net view also affects the way indicators are displayed in statistics (including ROAS, CPC, CPM), but does not change the value of the sales itself.

5.10.

If rates or budgets are entered in the Ads Service Dashboard or Ads Express Service directly in the net view, the new binding gross value is calculated as the net amount entered multiplied by a factor of 1.23, using standard mathematical rounding to two decimal places. The Advertiser acknowledges and accepts that this process, for technical and mathematical reasons, may result in a difference of +/- 0.01 units of a given currency in relation to the gross value displayed in the Ads Service Dashboard or the Ads Express Service prior to such change.

5.11.

In order to ensure full consistency with the minimum and maximum limits of rates and budgets specified in the Company's IT systems or the Terms & Conditions:

a) where the conversion of a rate from net to gross would result in a value lower than the applicable minimum limit, the system will automatically increase the presented net rate by 0.01 units of the currency concerned;

b) where the conversion of the rate from net to gross would result in the exceeding of the applicable maximum limit, the system will automatically reduce the presented net rate by 0.01 units of the currency concerned.

The Advertiser accepts the above technical system adjustments and acknowledges that they may lead to the final recording in the system of the gross amount higher or lower, respectively, by 0.01 units of the currency concerned in relation to the official limit values.

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## Allegro Ads Terms & Conditions for Allegro.cz

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### SECTION 5. FEES

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## Allegro Ads Terms & Conditions for Allegro.sk

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### SECTION 5. FEES

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b) for advertisers based outside Poland, who do not have a fixed establishment in Poland, the default setting is the net view.

The Advertiser may change the default view only in the Ads Service Dashboard at any time using a dedicated functional switch. The selected default view in the Ads Service Dashboard will also affect the default Ads Express Service view.

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## Allegro Ads Terms & Conditions for Allegro.hu

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