

**Act on Assistance to citizens of Ukraine in the context of the armed conflict in Ukraine
of 12 March 2022 (Journal of Laws of 2022, item 583)**

legislative status as of 29 March 2022

(amending Journal of Laws of 2022, item 684, Journal of Laws of 2022, item 683, Journal of Laws of 2022, item 682)

Article 1 [Material scope]

1.²⁾ The Act sets out special rules for approving the stay of citizens of Ukraine who have entered the territory of the Republic of Poland from the territory of Ukraine in the context of hostilities conducted in the territory of that country, as well as of citizens of Ukraine holding a Pole's Card [*Karta Polaka*], who came to the territory of the Republic of Poland together with their close family because of those hostilities.

2.³⁾ Where this Act refers to a citizen of Ukraine, it is understood to mean also the spouse of a citizen of Ukraine who is not a citizen of Ukraine, if they came to the territory of the Republic of Poland from the territory of Ukraine in the context of hostilities conducted in the territory of that country.

3. Furthermore, the Act specifies:

- 1) specific rules of employment of citizens of Ukraine who legally stay in the territory of the Republic of Poland;
- 2) assistance provided by voivodes, local government units and other entities to citizens of Ukraine;
- 3) the creation of an Assistance Fund to finance or co-finance performance of tasks to assist citizens of Ukraine;
- 4) certain rights of citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal;
- 5) specific rules on extending the periods of legal stay for citizens of Ukraine and on documents issued to them by the Polish authorities in relation to the right to enter and stay in the territory of the Republic of Poland;
- 6) certain rights of citizens of Poland and citizens of Ukraine who are university students, university teachers or academics entering from the territory of Ukraine;
- 7) specific regulations on education and care for children and school students who are citizens of Ukraine, including support for local government units in their performance of additional educational functions in this respect;
- 8) specific rules on the organisation and operation of higher education institutions in connection with admission of citizens of Ukraine referred to in paragraph 1 to degree programmes;
- 9) specific rules for starting and pursuing business activity by citizens of Ukraine who legally stay in the territory of the Republic of Poland.

Article 2 [Period of stay that is considered legal]

1.⁴⁾ If the citizen of Ukraine referred to in Article 1(1) entered the territory of the Republic of Poland legally in the period between 24 February 2022 and the date specified in provisions issued under paragraph 4, and declares the intention to stay in the territory of the Republic of Poland, their stay in this territory is considered legal for 18 months starting from 24 February 2022. The determination of the period of stay which is considered legal is based on Article 57(3) of the Act of 14 June 1960 "Code of Administrative Procedure" (Journal of Laws of 2021, items 735, 1491 and 2052). The stay of a child born in the territory of the Republic of Poland by a mother who is a person specified in the first sentence hereof, during the period concerning the mother, is also considered legal.

2. If the citizen of Ukraine holding the Pole's Card [*Karta Polaka*], referred to in Article 1(1), left the territory of the Republic of Poland after 24 February 2022 and then entered the territory of the Republic of Poland legally by the date specified in provisions issued under paragraph 4, and declares the intention to stay in the territory of the

Republic of Poland, their stay in this territory is considered legal for 18 months starting from 24 February 2022. The determination of the period of stay which is considered legal is based on Article 57(3) of the Act of 14 June 1960 "Code of Administrative Procedure". The provisions of the Act apply accordingly to the closest family members of a citizen of Ukraine holding a Pole's Card referred to in Article 1(1).

3. The provisions of paragraphs 1 and 2 do not apply to citizens of Ukraine:

1) who have been granted:

- a) a permanent residence permit,
- b) an EU long-term residence permit,
- c) a temporary residence permit,
- d) the refugee status,
- e) the subsidiary protection status,
- f) a permit for tolerated stay;

2) who:

- a) have in the Republic of Poland filed applications for international protection or on behalf of whom such applications have been filed,
- b) have declared their intention to file applications for international protection in the Republic of Poland pursuant to Article 28(1) or Article 61(1) of the Act of 13 June 2003 on granting protection to foreign nationals in the territory of the Republic of Poland (Journal of Laws of 2021, items 1108 and 1918, and of 2022, item 583), or to whom such declarations of intention refer to.

4.⁵⁾ The Council of Ministers, by means of a regulation, determines the date being the last day of the period in which legal entry into the territory of the Republic of Poland from the territory of Ukraine of citizens of Ukraine declaring their intention to stay in the territory of the Republic of Poland results in their stay in that territory being considered legal, taking into account the number of foreign nationals entering the territory of the Republic of Poland, the situation of the civilian population and the prospects for cessation of hostilities in the territory of Ukraine, as well as national defence issues, security of the state and protection of public security and order.

5. As soon as the citizen of Ukraine withdraws the application referred to in paragraph 3(2)(a) or the declaration referred to in paragraph 3(2)(b), the provision of paragraph 1 applies to them.

6. A citizen of Ukraine, referred to in paragraph 1, is considered a person with temporary protection in the Republic of Poland within the meaning of Article 106(1) of the Act of 13 June 2003 on granting protection to foreign nationals in the territory of the Republic of Poland.

7. The citizen of Ukraine referred to paragraph 1, as a person with temporary protection in the Republic of Poland, is entitled to the rights specified in this Act.

8. The provisions of Chapter 3, Section III of the Act on granting protection to foreign nationals in the territory of the Republic of Poland of 13 June 2003 do not apply to temporary protection granted to the citizen of Ukraine referred to in paragraph 1.

9. Particulars of the citizens of Ukraine referred to in paragraph 1 are not recorded in the register referred to in Article 119(1)(5) of the Act of 13 June 2003 on granting protection to foreign nationals in the territory of the Republic of Poland.

Article 3 [Registration of the stay of a citizen of Ukraine by the Commander-in-Chief of the Border Guard]

1. In the event that an entry in the territory of the Republic of Poland of the citizen of Ukraine referred to in Article 1(1) has not been registered by a Border Guard post commander during border control, the Commander-in-Chief of the Border Guard registers the stay of the citizen of Ukraine in the territory of the Republic of Poland, upon an application referred to in Article 4(1) filed by that citizen of Ukraine.

2. The stay in the territory of the Republic of Poland of a citizen of Ukraine referred to in paragraph 1 is registered upon an application referred to in Article 4(1) filed by that citizen of Ukraine no later than 60 days after the entry into the territory of the Republic of Poland.

3.⁶⁾ The Commander-in-Chief of the Border Guard keeps, in the ICT system of the Border Guard, a register of citizens of Ukraine who have entered the territory of the Republic of Poland from the territory of Ukraine in the context of hostilities conducted in the territory of Ukraine and who have filed an application referred to in Article 4(1).

4. The register referred to in paragraph 3 must include:

1) particulars:

- a) name(s) and surname(s),
- b) date of birth,
- c) citizenship(s),
- d) gender,
- e) type of the document used as the basis for crossing the border, where applicable,
- f) series and number of the document used as the basis for crossing the border, where applicable,
- g) a unique number in the register,
- h) PESEL number – if assigned,
- i) the date on which the registration was made and amended;

2) information on the date of:

- a) crossing the border,
- b) filing the application referred to in Article 4(1);

3) indication of the end date of the period of stay in the territory of the Republic of Poland that is considered legal pursuant to Article 2(1);

4) particulars of a person who has actual custody of a child, including:

- a) the particulars referred to in point 1,
- b) indication of the blood relationship with the child, if any, and otherwise – other relationship between that person and the child.

5. The Commander-in-Chief of the Border Guard enters the data in the register referred to in paragraph 3 within 30 days of the date when the gmina authorities provide information on the submission of an application referred to in Article 4(1).

Article 4 [Application for a PESEL number]

1. A citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), is assigned a PESEL number, as referred to in Article 15 of the Act of 24 September 2010 on population register (Journal of Laws of 2021, item 510, 1000, 1641 and 1978, and of 2022, item 350), on the basis of an application submitted to any executive body of a gmina in the territory of the Republic of Poland.

2. The application referred to in paragraph 1 is submitted in person at the office of the gmina body in writing recorded in paper form, bearing the applicant's handwritten legible signature, completed by the applicant or by an employee of the gmina body based on the data provided by the applicant.

3. On behalf of a person without legal capacity or with limited legal capacity and applying for a PESEL number, the application referred to in paragraph 1 is submitted by one of the parents, guardian, court appointed guardian, temporary guardian referred to in Article 25, or a person who has actual custody of the child.

4. The application referred to in paragraph 1 must include:

- 1) name(s);
- 2) surname;
- 3) the unique registration number assigned by the Ukrainian authority;
- 4) citizenship;
- 5) name of the minor's mother, if documented;
- 6) surname of the minor's mother, if documented;
- 7) name of the minor's father, if documented;

- 8) surname of the minor's father, if documented;
- 9) PESEL numbers of the parents, if assigned and known;
- 10) date of birth;
- 11) place of birth;
- 12) country of birth;
- 13) gender;
- 14) the date of entry into the territory of the Republic of Poland;
- 15) the date when the application is submitted;
- 16) indication on whether fingerprints were taken;
- 17) a note on the result or the reasons for the lack of verification referred to in paragraph 14;
- 18) information about the person who effectively takes care of the child, including their PESEL number and data referred to in points 1, 2, 4, 10, 13 and in Article 8 point 24 of the Act of 24 September 2010 on population register, and indication of the blood relationship with the child, if any, and otherwise – other relationship between that person and the child;
- 19)⁷⁾ a statement on the arrival in the territory of the Republic of Poland from the territory of Ukraine in connection with hostilities conducted in the territory of this country;
- 20)⁸⁾ a statement about being a spouse of a citizen of Ukraine who came to the territory of the Republic of Poland from the territory of Ukraine in connection with hostilities conducted in the territory of this country;
- 21) a statement confirming the correctness of the data contained in the application and a clause stating: "I am aware of criminal liability for making false statements";
- 22) the applicant's handwritten legible signature or a note by an employee of the gmina body on the reasons for the lack of the signature;
- 23) the handwritten signature of a person applying for a PESEL number who is at least 12 years old, or a note by an employee of the gmina body on the reasons for the lack of the signature.

5. The application referred to in paragraph 1 may include:

- 1) e-mail address;
- 2) mobile phone number;
- 3) consent to:
 - a) the entering of the data referred to in point 1 or 2 into the contact data register referred to in Article 20h of the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks (Journal of Laws of 2021, item 2070),
 - b) confirmation of a trusted profile referred to in Article 3 point 14 of the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks.

6. In relation to the data referred to in paragraph 4, the transliteration method specified in Article 14(2) of the Act of 25 November 2004 on the profession of a sworn translator (Journal of Laws of 2019, item 1326) is applied.

7. The application referred to in paragraph 1 is accompanied by a photograph meeting the requirements set out in Article 29 of the Act of 6 August 2010 on identity cards (Journal of Laws of 2021, item 816, 1000 and 1978).

8. During the procedure of submitting the application referred to in paragraph 1, fingerprints are taken from the

person to whom the application relates.

9. Fingerprints are not taken from a person:

- 1) who is under 12 years of age;
- 2) from whom it is temporarily physically impossible to take any of the fingerprints;
- 3) from whom it is physically impossible to take fingerprints.

10. Fingerprints are taken in the manner specified in the regulations issued on the basis of Article 54 of the Act of 6 August 2010 on identity cards.

11. The gmina authority confirms the identity on the basis of a travel document, the Pole's Card [*Karta Polaka*] or another document with a photograph on the basis of which identity can be confirmed, and in the case of persons who are under 18 years of age, also a document confirming birth, and enters the data into the PESEL register.

12. Confirmation of identity may be made on the basis of an invalidated document if it is possible to establish the person's identity based on it.

13. The statements referred to in paragraph 4 are made under penalty of perjury. The clause referred to in paragraph 4(21) replaces the instruction of the authority entitled to receive the statement on the awareness of criminal liability for making false statements. In the absence of documents referred to in paragraph 11, the identity is confirmed based on a statement.

14. The Commander-in-Chief of the Border Guard ensures the possibility of verifying the data of a person to be assigned a PESEL number with the data collected in the register referred to in Article 3(3).

15. A copy of the document on the basis of which the identity has been established or the statement referred to in paragraph 13 are kept by the gmina authority together with the application.

16. The gmina body refuses, by way of a decision, to assign a PESEL number if:

- 1) the photograph attached to the application does not meet the requirements specified in Article 29 of the Act of 6 August 2010 on identity cards;
- 2) fingerprints were not taken, except for the cases referred to in paragraph 9;
- 3) the identity was confirmed on the basis of the statement referred to in paragraph 13, and as a result of the verification referred to in paragraph 14, it was established that the series and number of the document constituting the basis for crossing the border had been entered in the register referred to in Article 3(3).

17. The decision referred to in paragraph 16 is not subject to appeal.

18. The minister competent for information technology will make the following documents available in the Public Information Bulletin [*Biuletyn Informacji Publicznej*] on the relevant website:

- 1) a specimen application referred to in paragraph 1;
- 2) a specimen printout referred to in Article 9(3)(2).

19. The specimen documents referred to in paragraph 18 are drawn up in Polish and Ukrainian and may also be drawn up in other languages.

20. The data referred to in Article 8 points 1, 2, 3a-6, 9-11, 24, and point 24a letter d of the Act of 24 September 2010 on population register are transferred from the PESEL register to the register referred to in Article(3)(3) by the minister competent for information technology.

21. In matters concerning the PESEL number not regulated by the Act, the provisions of the Act of 24 September 2010 on population register apply.

Article 5 [Provision of a free photography service]

1. A gmina body may provide a citizen of Ukraine, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), with the possibility to be provided with a photograph referred to in Article 4(7) free of charge.
2. The task referred to in paragraph 1 is a delegated task of government administration.

Article 6 [Register of citizens of Ukraine having a PESEL number]

1. The minister competent for information technology maintains a register of citizens of Ukraine who have been assigned a PESEL number in the manner specified in Article 4.
2. The register is kept in the ICT system referred to in Article 55 of the Act of 6 August 2010 on identity cards.
3. In keeping the register referred to in paragraph 1, the minister competent for information technology:
 - 1) ensures protection against unauthorised access to the register;
 - 2) ensures the integrity of the data kept in the register;
 - 3) ensures accessibility of the ICT system in which the register is kept for the entities processing data in the register;
 - 4) prevents damage to the ICT system in which the register is kept;
 - 5) specifies the principles of security of data processing, including any personal data;
 - 6) ensures accountability of actions performed on the data kept in the register.
4. The minister competent for information technology is the controller of the data processed in the register referred to in paragraph 1.
5. The register referred to in paragraph 1 must include:
 - 1) data referred to in Article 4(4)(1)-(4), (10)-(16) and (18);
 - 2) PESEL number;
 - 3) the photograph referred to in Article 4(7);
 - 4) fingerprints;
 - 5) a reproduction of the handwritten signature of a person who is 12 years of age or older, except for persons who cannot sign.
6. The data collected in the register referred to in paragraph 1 will not be deleted.
7. The minister competent for information technology makes the data collected in the register referred to in paragraph 1 available as follows:
 - 1) the data referred to in paragraph 5(1)-(5) are made available to:
 - a) Police,
 - b) the Border Guard,
 - c) the Internal Security Agency,
 - d) the foreign Intelligence Agency,
 - e) the Military Counterintelligence Service,
 - f) the Military Intelligence Service,
 - g) the Central Anti-Corruption Bureau,

- h) the State Protection Service,
- i) the Office for Foreigners;

- 2) the data referred to in paragraph 5(1)-(3) are made available to:
- a) the minister responsible for labour matters,
 - b) the minister responsible for health matters,
 - c) the minister responsible for family affairs,
 - d) the Head of the National Revenue Administration,
 - e) the Social Insurance Institution,
 - f) the competent authority within the meaning of the Act of 28 November 2003 on family benefits (Journal of Laws of 2020, item 111 and of 2021, item 1162, 1981, 2105 and 2270), through the minister competent for family affairs
- to the extent necessary to carry out their statutory tasks, after declaring fulfilment of the requirements referred to in Article 66(2) of the Act of 6 August 2010 on identity cards.

8. A gmina body may perform the tasks referred to in Article 4 outside the seat of the gmina office.

Article 7 [Purchase of computer equipment for gminas]

1. The minister competent for information technology may purchase for gminas computer equipment and services necessary for performing by gminas the tasks referred to in Article 4.
2. The minister competent for information technology may delegate performance of the task referred to in paragraph 1 to an entity subordinate to or supervised by the minister.
3. The minister competent for information technology may provide the purchased equipment to gminas free of charge for the purposes of performing the tasks referred to in Article 4.

Article 8 [Application of provisions to public procurement procedures] Article 12(6) and (7) apply accordingly to public procurement procedures necessary for performance of the tasks referred to in Article 5(1) by gmina authorities and for the purchase of equipment and services referred to in Article 7(1) and (2).

Article 9 [Trusted profile]

1. Where the application referred to in Article 4(1) contains the data referred to in Article 4(5)(1) and (2) and the consent referred to in Article 4(5)(3)(b), the minister competent for information technology automatically confirms the trusted profile for the applicant.
2. The automatically created trusted profile includes the e-mail address and the mobile phone number provided in the application referred to in Article 4(1), and the indication of the identity confirmation in the manner referred to in paragraph 6.
3. The identifier of the user of the trusted profile is created automatically, in a manner determined by the minister competent for information technology, and is provided to the applicant:
 - 1) to the e-mail address given in the application referred to in Article 4(1), or
 - 2) in the form of a printout of a confirmation that a trusted profile has been created.
4. The printout referred to in paragraph 3(2) must include in particular:
 - 1) identifier of the trusted profile;
 - 2) name(s) and surname;
 - 3) PESEL number;
 - 4) e-mail address;
 - 5) mobile phone number;

5. A one-time password for activation of the trusted profile by the applicant is sent to the mobile phone number given in the application.

6. The identity of a person applying for a confirmation of the trusted profile is established in the manner referred to in Article 4(11)-(13). Data may be entered into the register referred to in Article 6(1) on the basis of documents not translated into Polish.

7. In matters concerning the trusted profile not regulated in the Act, the provisions of the Act of 17 February 2005 on the computerisation of the activities of entities performing public tasks apply.

Article 10 [Verification of the applicant's identity; public mobile application]

1. The minister competent for information technology may, as part of the public mobile application referred to in Article 19e of the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks, after authentication using the electronic identification means referred to in Article 20a(1) of that Act, provide a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), with the possibility to:

1) download, store and present an electronic document containing the up-to-date data referred to in Article 4(4)(1)-(15) and Article 6(5)(2) and (3), and the data referred to in Article 8 point 24 and point 24a(d) of the Act of 24 September 2010 on population register, downloaded from the register of persons referred to in Article 6(1);

2) verify the integrity and origin of the electronic document.

2. As part of the public mobile application, the minister competent for information technology may provide a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who has downloaded the electronic document referred to in paragraph 1(1), with access to a functionality that provides:

1) access to the on-line service supported by this application;

2) confirmation of the participation in services provided to the user of this application at a specific time and place;

3) the possibility to use this application to transmit data as part of services provided to the application user.

3. The minister competent for information technology may provide a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who is a user of the public mobile application, with a possibility of using a certificate referred to in Article 19e(2a) of the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks, after authentication using the electronic identification means referred to in Article 20a(1) of that Act.

4. The certificate may contain data referred to in Article 4(4)(1), (2) and (4), and Article 6(5)(2).

5. The Council of Ministers determines, by way of a regulation, the procedures in which the electronic document referred to in paragraph 1(1) and the services in which the certificate referred to in paragraph 4 may be used to establish the identity of a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), with a view to facilitate efficient and secure handling of official matters.

6. In matters concerning the public mobile application not regulated in the Act, the provisions of the Act of 17 February 2005 on the computerisation of the activities of entities performing public tasks apply.

Article 11 [Departure of a citizen of Ukraine from the territory of the Republic of Poland and the rights]

1. The right referred to in Article 2(1) is independent of other rights to enter and stay in the territory of the Republic of Poland arising from law.

2. Any departure of a citizen of Ukraine from the territory of the Republic of Poland for a period of more than 1 month deprives that citizen of the right referred to in Article 2(1).

Article 12 [Rules for providing social assistance to citizens of Ukraine]

1. A voivode may provide assistance to citizens of Ukraine referred to in Article 1(1), consisting in:

1) accommodation;

2) provision of full board in the form of mass catering;

3) provision of transport to the places of accommodation referred to in point 1, between such places, or to centres operated by Head of the Office for Foreigners pursuant to the Act of 13 June 2003 on granting protection to foreign nationals in the territory of the Republic of Poland, or places where medical care is provided to citizens of Ukraine;

4) financing travel by public transport and specialised transport intended for persons with disabilities, in particular to places or between places referred to in points 1-3;

5) provision of cleaning and personal hygiene products and other products.

2. The voivode coordinates the activities of public authorities and non-governmental organisations and businesses in the area of providing assistance to citizens of Ukraine.

3. Other public administration bodies, units subordinate to or supervised by public administration bodies, units of the public finance sector and other public authorities may provide assistance referred to in paragraph 1, with their own resources. For these purposes, the bodies or units referred to in the first sentence may use the State property acquired by or entrusted to these bodies or units.

4. A local government unit, a union of local government units, or a metropolitan union, on their own initiative and within their own resources, may provide assistance to citizens of Ukraine referred to in Article 1(1).

5. The scope of assistance is determined by means of a resolution of the decision-making body of the local government unit, a union of local government units, or a metropolitan union. The form of and procedure for providing assistance is specified by the competent executive body of the unit or union concerned.

6. Public procurement procedures necessary to provide assistance referred to in paragraphs 1-4, 18 and 19, by voivodes, other public administration bodies, units subordinate to or supervised by public administration bodies, units of the public finance sector and other public authorities, local government units, unions of local government units or metropolitan unions, or public procurement procedures necessary to inform about assistance directed to citizens of Ukraine referred to in Article 1(1), are not subject to the provisions of the Act of 11 September 2019 "Public Procurement Law" (Journal of Laws of 2021, item 1129, 1598, 2054 and 2269 and of 2022, item 25).

7. Voivodes, other public administration bodies, units subordinate to or supervised by public administration bodies, units of the public finance sector and other public authorities, local government units, unions of local government units or metropolitan unions, within 3 months from the end of the month in which the contract is awarded, are required to publish a notice on the award of the contract referred to in paragraph 6 in the Public Procurement Bulletin [*Biuletyn Zamówień Publicznych*], specifying:

1) name and address of the contracting authority's registered office;

2) date and place of the contract or information that the contract was concluded electronically;

3) a description of the subject matter of the contract, detailing the quantity of items or other goods and the scope of services, as appropriate;

4) the price or the maximum price if the price is not known at the time the notice is published;

5) indication of the facts justifying the award of the contract without application of the provisions of the Act of 11 September 2019 "Public Procurement Law";

6) the name of the entity or the name and surname of the person with whom the contract was concluded.

8. In order to provide the assistance referred to in paragraphs 1, 4 and 18, the voivode, a local government unit, a union of local government units or a metropolitan union as well as a public administration body and units subordinate to public administration bodies may request non-governmental organisations and the entities

mentioned in Article 3(3) of the Act of 24 April 2003 on activity for public benefit and volunteering (Journal of Laws of 2020, item 1057 and of 2021, items 1038, 1243, 1535 and 2490) and trade unions to perform a public task without initiating the public competitive bidding procedure referred to in section II chapter 2 of that Act. The provisions of Article 43, Article 47, Article 151 and Article 221(1-3) of the Act of 27 August 2009 on public finance (Journal of Laws of 2021, item 305, as amended ⁹⁾) apply accordingly, and the procedure for grants to perform the tasks specified in Article 221(2) of the Act of 27 August 2009 on public finance, the manner in which the grant is to be settled and the manner in which the performance of the requested task is to be controlled, are specified, by means of an ordinance or resolution, by the executive body of the local government unit, the union of local government units or the metropolitan union, ensuring that the grant procedure and the settlement of the procedure are public.

9. In order to provide assistance referred to in paragraphs 1 and 4, the voivode or the body of the local government unit, the union of local government units or the metropolitan union may request performance of public tasks from the area of public health without initiating the public competitive bidding procedure referred to in Article 14(1) of the Act of 11 September 2015 on public health (Journal of Laws of 2021, item 1956 and 2469).

10. In the context of performance of the tasks referred to in paragraph 1, a voivode may issue instructions applicable to all government administrative bodies in the voivodeship, State-owned legal persons, local government bodies, local government legal persons and local government organisational units without a legal personality. The voivode immediately informs the competent minister of the instructions issued.

11. The instructions referred to in paragraph 10 are issued by means of an administrative decision, are immediately enforceable upon delivery or publication, and do not require substantiation.

12. The instructions referred to in paragraph 10 may be revoked or amended if so required by public interest or legitimate interest of a party. Any such revocation or amendment does not require consent from the parties.

13. The instructions referred to in paragraph 10 may not concern determinations on the merits of a case which is to be resolved by means of an administrative decision, and may not concern operational and intelligence activities, investigative activities or activities undertaken in prosecution of minor offences.

14. The instructions referred to in paragraph 10 may also be given orally, in writing in the form of a note, by telephone, by means of electronic communication within the meaning of Article 2 point 5 of the Act of 18 July 2002 on electronically supplied services (Journal of Laws of 2020, item 344) or by other means of communication. The essential circumstances of such a manner of proceeding are recorded in the form of a report.

15. The competent minister may withhold the execution of the instructions referred to in paragraph 10 and request the Prime Minister to resolve a dispute, while presenting its position on the case.

16. The tasks imposed in line with the procedure referred to in paragraph 10 are executed by local government units as delegated tasks of government administration.

17. A voivode provides the assistance referred to in paragraph 1 to citizens of Ukraine referred to in Article 1(1) within the limits of available resources, for no less than 2 months from the date of their first entry into the territory of the Republic of Poland.

18. The minister competent for culture and national heritage protection and his subordinate units may provide assistance to citizens of Ukraine referred to in Article 1(1), also in the following areas:

- 1)** residence consisting in provision of residence conditions that enable or support artistic, scientific, teaching or research activities in the arts, professional or artistic development;
- 2)** a creative scholarship consisting in in-kind or financial support to enable or support artistic, scientific, teaching or research activities in the arts, professional or artistic development;
- 3)** a creative residence consisting in provision of residence conditions, in-kind or financial support to enable or support artistic, scientific, teaching or research activities in the arts, professional or artistic development.

19. Institutions subordinate to the minister competent for culture and national heritage protection may provide assistance to citizens of Ukraine referred to in Article 1(1), within the scope referred to in paragraph 18, after publishing the criteria for providing such assistance on their page of the Public Information Bulletin [*Biuletyn Informacji Publicznej*].

Article 13 [Application for a cash benefit]

1. Any entity, in particular a natural person running a household, who will provide accommodation and board to citizens of Ukraine referred to in Article 1(1), may be granted, at their request, a cash benefit on account of such actions, for a period not exceeding 60 days. In particularly justified cases, the period of benefit payment may be extended.

2. The gmina tasks referred to in paragraph 1 are tasks of government administration delegated to gminas, and the funds allocated for their implementation are provided by the voivode.

3. The Council of Ministers will determine, by way of a regulation, the maximum amount of the cash benefit and the conditions for its granting and extension, taking into account the number of citizens of Ukraine arriving to the territory of the Republic of Poland, the situation of the civilian population, the prospects for the end of hostilities in the territory of Ukraine and humanitarian considerations, as well as taking into account the current situation of the State budget and the state of public finances.

4. An application for a cash benefit must include:

- 1) name and surname of the applicant;
- 2) PESEL number or NIP number of the applicant;
- 3) indication of the period for which accommodation was provided and the number of persons for whom accommodation was provided;
- 4) name and surname of the person for whom accommodation was provided and their PESEL number, if they have a PESEL number;
- 5) statement by the applicant confirming that accommodation and board were provided;
- 6) number of the payment account to which the benefit will be paid;
- 7) statement by the applicant made under penalty of perjury that the data contained in the application are true;
- 8) address of the place of stay of the persons to whom accommodation was provided;
- 9) e-mail address and telephone number of the applicant;
- 10) statement that no benefit has already been paid in relation to the person to whom accommodation was provided in the indicated period;
- 11) statement by the applicant that no additional compensation, including rent, was received for the period indicated in point 3.

5. The minister competent for public administration will define, by way of a regulation, a specimen application for a cash benefit referred to in paragraph 1, in paper form or in the form of an electronic document within the meaning of the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks, taking into account the need to ensure efficient payment of benefits.

Article 14 [Establishment of the Assistance Fund]

1. Bank Gospodarstwa Krajowego establishes an Assistance Fund, hereinafter referred to as the "Fund", to finance or co-finance the performance of tasks aimed at assisting Ukraine, in particular citizens of Ukraine affected by the armed conflict in the territory of Ukraine, including tasks performed both in the territory of the Republic of Poland and abroad.

2. The Prime Minister concludes with Bank Gospodarstwa Krajowego an agreement specifying in particular the principles of making payments from the Fund's resources to finance or co-finance the tasks referred to in paragraph 1, and the principles of concluding the agreements referred to in paragraph 10.

3. Payments from the Fund's resources are made on the basis of payment instructions submitted to Bank Gospodarstwa Krajowego by the Prime Minister.

4. The Prime Minister may authorise the administrator of the budget line or a minister in charge of a specific branch of government administration, to submit instructions for payments from the Fund's resources in accordance with the Act of 4 September 1997 on branches of government administration (Journal of Laws of 2021, items 1893, 2368 and 2469 and of 2022, item 350), at the same time determining the scope of such authorisation.

5. The Fund's resources come from:

1) from payments of funds by entities of the public finance sector referred to in Article 9 points 5-8 and 14 of the Act of 27 August 2009 on public finance, excluding local government legal persons, except for funds from grants from the budget and funds referred to in Article 5(1)(2) and (3) of the Act of 27 August 2009 on public finance;

2) from the funds referred to in Article 5(1)(2) of the Act of 27 August 2009 on public finance, which, with the consent of the European Commission, may be allocated to support the performance of the tasks referred to in paragraph 1;

3) from payments from the State budget;

4) from the proceeds from treasury securities referred to in Article 15;

5) from the proceeds from the bonds issued as referred to in Article 16(3);

6) from other revenues, including donations;

7) from non-reimbursable funds from foreign sources referred to in Article 5(1)(3) of the Act of 27 August 2009 on public finance.

6. The Fund's resources may be used for:

1) financing or co-financing of the performance of tasks referred to in paragraph 1;

2) redemption of and payment of interest on the bonds referred to in Article 16(3), and payment of the costs of their issue;

3) return to Bank Gospodarstwa Krajowego of the funds referred to in Article 16(2), together with remuneration in the amount agreed with the minister competent for public finance;

4) reimbursement of expenses or costs incurred in performing the tasks referred to in paragraph 1;

5) granting loans.

7. The Fund's resources will be used to pay the commission remuneration due to Bank Gospodarstwa Krajowego. The amount of remuneration is determined in the agreement referred to in paragraph 2.

8. The Fund's resources may be used to finance, co-finance or refund expenses or costs incurred in performing the tasks referred to in paragraph 6 point 1 and 4, also in the event when the Act or separate regulations provide for the financing of such tasks from the State budget, including in the form of payments or grants from the State budget.

9. The Fund's resources may be used to reimburse expenses or costs referred to in paragraph 6 point 4 and in paragraph 8, incurred in performing the tasks to provide assistance to citizens of Ukraine from 24 February 2022 but no later than by 31 December 2022.

10. Financing or co-financing may be provided through individual administrators of budget lines, and funds for individual administrators are accumulated in separate auxiliary accounts of the Fund. On the basis of the Prime Minister's instruction, Bank Gospodarstwa Krajowego concludes with administrators of budget lines agreements that specify the manner and time limits for transferring, settling and returning the funds and their reporting.

11. Financing or co-financing from the Fund's resources may be granted to entities from the public finance sector and to entities from outside this sector.

12. Financing or co-financing from the funds referred to in Article 5(1)(2) of the Act of 27 August 2009 on public finance, provided by the European Commission, and Article 5(1)(3) of that Act, to support the performance of the tasks referred to in paragraph 1, is granted in accordance with the procedures applicable to the use of those funds or specified in the declaration of the donor.

13. The Minister or another supervising administrator of the budget line may commission its subordinate and supervised units of the public finance sector referred to in Article 9 points 5-10 and 14 of the Act of 27 August 2009 on public finance, excluding local government legal persons, as well as its subordinate and supervised research units, higher education institutions and other entities providing assistance to citizens of Ukraine, to perform the tasks referred to in paragraph 1, providing support with the Fund's resources.

14. State budget units and local government units collect resources from the Fund on a separate income account and allocate them for expenditures referred to in paragraph 1, under the financial plan of this account.

15. The head of a rural gmina [wójt] (city mayor, city president), the board of the powiat and the board of the voivodeship dispose of the funds and develop a financial plan for the account referred to in paragraph 14.

16. Units of the public finance sector, including units subordinate to and supervised by such units, in performing the tasks of the Fund, within 15 days of the end of each quarter of a given year, inform the administrator of the budget line from which they have received resources from the Fund, or the Prime Minister, if they have received resources from the Prime Minister, of the amount of unused resources from the Fund as at the end of each quarter.

17. The administrator of the budget line submits the information referred to in paragraph 16 to the Prime Minister within 10 days from the date of its receipt.

18. On the date indicated by the Prime Minister, the units referred to in paragraph 16 return unused resources received from the Fund to a separate account of the Fund.

19. After the end of the financial year, the bodies referred to in paragraph 15 submit to the decision-making body of the local government unit information on the execution of the financial plan for the account referred to in paragraph 14.

20. Financing or co-financing from the Fund's resources constitutes revenue of a unit of the public finance sector referred to in Article 9 points 5-8 and 14 of the Act of 27 August 2009 on public finance. In its financial plan, the unit indicates revenues from support and costs related to the performance of the tasks referred to in paragraph 1.

21. The Prime Minister may request, as a binding instruction, the administrators of budget lines who are in charge of or supervise the units of the public finance sector referred to in Article 9 points 5-8 and 14 of the Act of 27 August 2009 on public finance, excluding local government legal persons, to provide information concerning in particular:

1) the amount of funds of the units as of the date of submitting the information, with indication of the funds from the budget grant and the funds referred to in Article 5(1)(2) and (3) of the Act of 27 August 2009 on public finance,

2) the unit's known liabilities for the year at the date of submitting the information

- within the indicated time limit, at the same time informing the minister competent for public finance.

22. The Prime Minister, on the basis of the information referred to in paragraph 17, may issue a binding order to the units of the public finance sector referred to in Article 9 points 5-8 and 14 of the Act of 27 August 2009 on public finance, excluding local government legal persons, to make a payment to the Fund, specifying the amount and the deadline for the payment.

23. The payments of funds referred to in paragraph 22 constitute the costs of the units that made them.

24. The Prime Minister may order Bank Gospodarstwa Krajowego to return from the Fund any unused funds in whole or in part to those units that made their payments, excluding payments from the State budget.

25. A refund made in the current fiscal year represents a reduction of:

- 1) the Fund's receipts;
- 2) the expenses or costs of the unit of the public finance sector that received the refund.

26. A refund made in a subsequent fiscal year constitutes:

- 1) the Fund's expenses;
- 2) the proceeds of the unit of the public finance sector that received the refund.

27. Bank Gospodarstwa Krajowego draws up a financial plan for the Fund, specifying in particular:

- 1) the allocation of the Fund's resources pursuant to paragraph 6;
- 2) the amount of bonds referred to in Article 16(3) planned to be issued by Bank Gospodarstwa Krajowego for the Fund in Poland and abroad;
- 3) the maximum amount and duration of the guarantees referred to in Article 16(4).

28. Bank Gospodarstwa Krajowego presents the balance sheet and the profit and loss account for the previous year to the Prime Minister by 15 April of a given year.

29. Bank Gospodarstwa Krajowego submits to the Prime Minister a report on the execution of the financial plan for the Fund in accordance with the procedure and deadlines specified in the regulations on budget reporting.

30. Bank Gospodarstwa Krajowego submits a draft financial plan for the Fund:

- 1) to be agreed with the minister competent for public finance by 15 June of the year preceding the year to which the plan relates;
- 2) for approval – to the Prime Minister.

31. The Prime Minister approves the Fund's draft financial plan by 31 July of the year preceding the year to which the plan relates.

32. The financial plan of the Fund constitutes the basis for making payments from the Fund's resources and the basis for issuing the bonds referred to in Article 16(3).

33. Periodically free resources of the Fund may be invested by Bank Gospodarstwa Krajowego in the form of a deposit referred to in Article 78b(2) of the Act of 27 August 2009 on public finance.

Article 15 [Issue of treasury securities]

1. The Minister competent for public finance, at the request of the Prime Minister, may transfer to the Fund treasury securities for the purpose of financing the tasks referred to in Article 14(6).

2. The minister competent for public finance considers the request referred to in paragraph 1, and transfers the treasury securities referred to in paragraph 1 to the Fund within 30 days of receipt of the request.

3. The minister competent for public finance will determine, by way of a letter of issue, the terms and conditions of the issue of treasury securities and the manner in which the benefits arising from there are to be realized.

4. The letter of issue must include, in particular:

- 1) the date of issue;

- 2) indication of the legal basis for the issue;
- 3) unit nominal value in PLN;
- 4) the disposal price or the method of determining it;
- 5) the interest rate or the method of calculating it;
- 6) indication of the manner and deadlines for payment of the principal amount and incidental amounts;
- 7) the date from which interest on treasury securities of that issue accrues;
- 8) redemption date and any reservations concerning the possibility of early redemption.

5. Treasury securities are issued on the date the treasury securities are registered with the securities depository and in an amount equal to the nominal value of the securities issued.

6. The provisions of Article 98 and Article 102 of the Act of 27 August 2009 on public finance and the regulations issued pursuant to Article 97 of that Act do not apply to the issue of treasury securities.

7. Transferred and unused treasury securities for co-financing the tasks referred to in Article 14(6) are transferred to the account indicated by the minister competent for the budget.

Article 16 [Issue of bonds]

1. The Minister competent for public finance transfers to the Fund the resources necessary for the timely servicing of obligations on account of issued bonds referred to in paragraph 3, if the level of the Fund's resources is insufficient to service those obligations.

2. In the event of a shortage on the Fund's account of resources necessary for the timely servicing of the actions referred to in Article 14(6), the financing of their implementation may be carried out, after consultation with the minister competent for public finance, with the resources of Bank Gospodarstwa Krajowego.

3. Bank Gospodarstwa Krajowego may issue bonds for the Fund in Poland and abroad.

4. Obligations of Bank Gospodarstwa Krajowego on account of the issued bonds referred to in paragraph 3 are guaranteed by the State Treasury represented by the minister competent for public finance.

5. The provisions of the Act of 8 May 1997 on sureties and guarantees granted by the State Treasury and certain legal persons (Journal of Laws of 2022, item 445) do not apply to the guarantee referred to in paragraph 4, except for Articles 43b, 44, 45 and 46 of that Act, which apply accordingly.

6. The guarantee referred to in paragraph 4 is granted up to 100% of the outstanding cash benefits arising from the issued guaranteed bonds, together with 100% of the interest due on such amount and other costs directly related to the bonds.

7. The guarantee referred to in paragraph 4 is free of commission.

8. If recovery of treasury claims arising under the guarantee is not possible, the Council of Ministers, at the request of the minister competent for public finance, may cancel the claim in whole or in part.

9. Bank Gospodarstwa Krajowego is exempt from the obligation to provide collateral for the guarantees referred to in paragraph 4.

10. Articles 39p-39w of the Act of 27 October 1994 on toll motorways and the National Road Fund (Journal of Laws of 2020, item 2268, and of 2021, items 802, 1005, 1595, 2328 and 2427) apply to the issue of bonds as appropriate.

Article 17 [Draft financial plan of the Fund]

1. Bank Gospodarstwa Krajowego develops a draft financial plan of the Fund, referred to in Article 14(27), for the year 2022, in consultation with the Prime Minister, within 14 days from the date of entry into force of the Act.

2. The draft plan referred to in paragraph 1 is subject to the following within 10 days:

- 1) consultation with the minister competent for public finance;
- 2) approval by the Prime Minister.

3. Until the date the Fund's financial plan for 2022 is approved by the Prime Minister, the Fund operates on the basis of the draft plan.

Article 18 [Payments and donations by bodies governed by public law] In the period until 31 December 2022, the bodies governed public law referred to in Article 4 of the Act of 11 September 2019 "Public Procurement Law" may, irrespective of their objectives specified in the laws or in the statute, make payments or donations to the state special purpose funds or funds established, entrusted or transferred to Bank Gospodarstwa Krajowego on the basis of separate acts, earmarked for the tasks referred to in Article 14(1), or for implementation of their statutory tasks.

Article 19 [Payments from resources of the State budget]

1. Payments to the Fund for tasks implemented by the Fund may be made from the resources of the State budget.

2. The Prime Minister may issue a binding instruction to the administrator of a part of the State budget or to the minister competent for public finance with regard to special-purpose budget reserves to pay resources into the Fund.

Article 20 [Exemptions] In order to perform the tasks referred to in Article 14(1):

- 1) the provision of Article 155(3) of the Act of 27 August 2009 on public finance does not apply;
- 2) the minister competent for public finance, upon the instruction of the Prime Minister, will establish a new special-purpose budget reserve and may transfer to this reserve the amounts of expenditure blocked pursuant to Article 177(1) of the Act of 27 August 2009 on public finance. The establishment of a new special-purpose reserve by the minister competent for public finance does not require an opinion from the Sejm committee competent for the budget. The provision of Article 177(7) of the Act of 27 August 2009 on public finance does not apply;
- 3) the provision of Article 177(8) of the Act of 27 August 2009 on public finance does not apply;
- 4) the time limits specified in Article 170(1) of the Act of 27 August 2009 on public finance does not apply in the case of financing or co-financing of tasks implemented by local government units;
- 5) the provision of Article 173 of the Act of 27 August 2009 on public finance does not apply;
- 6) Article 128(2) of the Act of 27 August 2009 on public finance and Article 42(3) of the Act of 13 November 2003 on revenues of local government units (Journal of Laws of 2021, item 1672, 1901 and 1927) do not apply to the award of grants to local government units to co-finance their own current and investment tasks;
- 7) Article 133 of the Act of 27 August 2019 on public finance does not apply to the award of a special-purpose grant to entities not included in the public finance sector to co-finance the costs of investments.

Article 21 [Blocking of funds for special-purpose reserves]

1. The resources planned in the Budget Law for 2022, including resources included in the special-purpose reserves of the State budget, may be allocated for the implementation of tasks related to providing assistance to citizens of Ukraine or the cost of servicing the debt of the State Treasury.

2. In order to perform the tasks referred to in paragraph 1, the Prime Minister may decide to block the planned expenditures with respect to the entire State budget, specifying the part of the State budget and the total amount of expenditures to be blocked. The provision of Article 177 of the Act of 27 August 2009 on public finance does not apply to the blocking of planned expenditures of the State budget.

3. The Prime Minister entrusts the minister in charge of public finance with the implementation of the decision referred to in paragraph 2. The detailed classification of expenditures subject to blocking is determined by the administrator of the budget line. In the case of blocking of funds included in special-purpose reserves of the State budget, a detailed classification of expenditures is determined by the minister competent for public finance.

4. The minister competent for public finance may create a new special purpose budget reserve from the funds blocked on the basis of paragraph 2, for the purpose of performing the tasks referred to in paragraph 1.

5. The reserve referred to in paragraph 4 may be established by 21 December 2022 and its establishment does not require an opinion from the Sejm committee competent for the budget.

6. The special-purpose budget reserve referred to in paragraph 4 is distributed by the minister competent for public finance at the request made by the administrator performing the tasks referred to in paragraph 1 and approved by the Prime Minister.

Article 22 [Access to the Polish labour market]

1. A citizen of Ukraine has the right to work in the territory of the Republic of Poland during their stay in accordance with applicable laws and regulations where:

1) their stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1); or

2) they are a citizen of Ukraine legally staying in the territory of the Republic of Poland

– provided that, within 14 days of commencement of work by that citizen of Ukraine, the employing entity notifies the poviats employment office competent for the registered office or the place of residence of that entity, of employing that citizen.

2. In the situation referred to in paragraph 1, the notification is made by means of an ICT system: praca.gov.pl.

3. In the notification referred to in paragraph 1, the entity employing the citizen of Ukraine states:

1) details of the entity employing the citizen of Ukraine:

a) business name or name(s) and surname,

b) the registered office or the place of residence address,

c) business telephone number or e-mail,

d) NIP and REGON identification numbers – for entities conducting business activity, or PESEL number – for natural persons,

e) number of entry in the register of entities running employment agencies – for an entity employing a citizen of Ukraine, which runs an employment agency offering temporary staffing services,

f) PKD (Polish Classification of Business Activity) code and description of the business activities associated with the work performed by citizens of Ukraine;

2) personal data of the citizen of Ukraine:

a) name(s) and surname,

b) date of birth,

c) gender,

d) citizenship,

e) type, number and series of a travel document or another document confirming or allowing to establish the identity, and the country of issue;

f) PESEL number - if assigned;

3) type of contract between the employing entity and the citizen of Ukraine;

4) position or type of work performed;

5) place of work performed.

4. The minister competent for labour and the competent poviats employment office processes the data referred to in paragraph 3 in order to carry out their statutory tasks.

5. The minister competent for labour ensures the provision of the data referred to in paragraph 3, by data transmission, to:

- 1) the Agricultural Social Insurance Fund (KRUS),
- 2) the National Labour Inspectorate (PIP),
- 3) the Head of the National Revenue Administration,
- 4) the Border Guard,
- 5) the Social Insurance Institution (ZUS)
 - to the extent necessary for performance of their statutory tasks.

6. The citizen of Ukraine referred to in paragraph 1 may register and be considered as an unemployed person or job-seeker as referred to in Article 2(1)(2) or 22 of the Act of 20 April 2004 on the Promotion of Employment and on Labour Market Institutions (Journal of Laws of 2021, item 1100, as amended ¹⁰). The condition set forth in Article 2(1)(2)(b) of the Act of 20 April 2004 on the Promotion of Employment and on Labour Market Institutions does not apply to the citizens of Ukraine referred to in the first sentence.

7. In the situation referred to in paragraph 6, provisions issued under Article 33(5) of the Act of 20 April 2004 on the Promotion of Employment and on Labour Market Institutions apply accordingly.

8. The minister competent for labour may specify, by way of a regulation, the number of the citizens of Ukraine referred to in paragraph 1 who may be employed by the employing entity, determined in relation to the total number of individuals employed by that entity, based on grounds of State security and public order, protection of local labour markets and the principle of complementarity of employment of foreign nationals in relation to citizens of Poland.

Article 23 [Ability to start and pursue business activity]

1. Citizens of Ukraine, whose stay in the territory of the Republic of Poland is considered legal pursuant to this Act or the Act of 12 December 2013 on foreign nationals (Journal of Laws of 2021, item 2354 and of 2022, item 91 and 583), may start and carry out business activity in the territory of the Republic of Poland under the same rules as citizens of Poland, subject to paragraph 2.

2. The right referred to in paragraph 1 is granted under the condition that the citizen of Ukraine obtains a PESEL number.

3. If the stay of an entrepreneur – citizen of Ukraine in the territory of the Republic of Poland ceases to be legal under this Act or the Act of 12 December 2013 on foreign nationals, the entrepreneur is subject to removal from the Central Register and Information on Economic Activity (CEIDG). The provision of Article 29(1)(2) of the Act of 6 March 2018 on the Central Register and Information on Economic Activity and the Entrepreneur Information Point (Journal of Laws of 2022, item 541) applies accordingly.

Article 24 [Voluntary Labour Corps, centres for social integration]

1. Voluntary Labour Corps may carry out the tasks referred to in the Act of 20 April 2004 on the promotion of employment and on labour market institutions for the citizens of Ukraine referred to in Article 22(1) who are over 15 but below 25 years of age.

2. Entities running centres for social integration referred to in the Act of 13 June 2003 on social employment (Journal of Laws of 2020, item 176 and of 2022, item 218) may carry out tasks for the benefit of citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

Article 25 [Temporary guardian for a minor]

1. A minor citizen of Ukraine referred to in Article 1(1), staying in the territory of the Republic of Poland unaccompanied by adults responsible for them in accordance with the laws in force in the Republic of Poland, is represented by a temporary guardian who has custody of the minor and their property.

2. A temporary guardian, unless the scope of his or her rights and duties has been specified differently upon appointment, is authorized to represent the minor and to exercise custody of the minor and their property. A temporary guardian should obtain permission of the guardianship court in all major matters that involve the minor or the minor's property.

3. The exercise of rights and obligations of the temporary guardian is supervised by a social welfare centre or a social services centre – in the case of transformation of a social welfare centre into a social services centre on the basis of the provisions of the Act of 19 July 2019 on performance of social services by a social services centre (Journal of Laws, item 1818), or another organisational unit indicated by the head of a rural gmina [wójt], mayor or president of the city competent for the place of stay of the minor.

3a.¹¹⁾ The poviats family assistance centre provides support in supervision of the exercise of the rights and obligations of the temporary guardian by the entities referred to in paragraph 3.

3b.¹²⁾ The poviats family assistance centre provides legal, organisational and psychological assistance to temporary guardians and minors under their care.

3c.¹³⁾ When a temporary guardian has more than 15 children in their care, the head of the poviats family assistance centre employs, under an employment contract or a contract of mandate, a person to assist in providing care, for at least 8 hours a day for 5 days a week, for each group of 15 children, counted starting from the 16th child over whom the temporary guardian has care.

4. A temporary guardian is appointed by the guardianship court with jurisdiction over the minor's place of stay.

5.¹⁴⁾ In establishing a temporary guardian, the court is guided by the best interests of the child. A temporary guardian should be appointed primarily from among relatives, relatives by affinity, or other persons who give assurance that the guardian's duties will be properly performed. The provisions of Article 148 of the Act of 25 February 1964 "Family and Guardianship Code" (Journal of Laws of 2020, item 1359) applies accordingly.

6. If there are no persons indicated in paragraph 5, the candidate for a temporary guardian is indicated, at the request of the court, by the organisational unit referred to in paragraph 3, within 48 hours. Together with the indication of the candidate for a temporary guardian, the organisational unit referred to in paragraph 3 sends the candidate's written consent to be appointed as a temporary guardian.

7.¹⁵⁾ The same person may be appointed temporary guardian for more than one minor if there is no conflict between the interests of the minors. If possible, the same person is appointed as a temporary guardian for siblings. If the minors were placed in foster care in the territory of Ukraine before their arrival in the territory of the Republic of Poland, and they arrived together with the person having custody of them, the court appoints this person as a temporary guardian for all such minors.

8. Proceedings for the appointment of a temporary guardian may be initiated upon request or ex officio.

9. The request for initiation of such proceedings must include:

1) designation of the court to which it is addressed;

2) the applicant's name and surname or name, the address of their place of residence or stay or of the registered office, their telephone number or e-mail address;

3) the minor's name and surname, the address of their place of residence or stay;

4) the names and surnames of the parents and the family surname of the minor's mother or a statement that they are not known;

5) gender of the minor;

6) date and place of birth of the minor;

7) series and number of the document used as the basis for crossing the border by the minor, where applicable;

8) the name of the candidate for a temporary guardian, their date of birth, address of residence or stay, and the series and number of their identity document, or information on the lack of candidates;

9) the name, surname and the address of residence or stay of the person having actual custody of the minor, if the minor is not in the custody of the candidate for a temporary guardian;

10) the grounds for the application.

10. If a candidate for a temporary guardian was indicated in the application, it is also necessary to state the degree of blood relationship or relationship by affinity of the candidate for a temporary guardian with the minor, or information about the lack of such blood relationship or relationship by affinity, and in the case of a person exercising actual custody of the minor – the date from which custody is exercised.

10a.¹⁶⁾ A candidate for a temporary custodian makes a statement that no circumstances referred to in Article 148(1) and (1a) of the Act of 25 February 1964 “Family and Guardianship Code” apply to them. This statement is made under penalty of perjury. The person making the statement must include the following clause: “I am aware of criminal liability for making false statements”. This clause replaces the authority’s instruction about criminal liability for making false statements.

11. The application may be filed by:

1) the Border Guard;

2) head of the rural gmina [wójt], city mayor, city president, powiat starost, marshal of the voivodeship;

3) public prosecutor;

4) Police;

5) heads of social welfare organisational units referred to in Article 6(5) of the Act of 12 March 2004 on social welfare (Journal of Laws of 2021, item 2268 and 2270 and of 2022, item 1 and 66);

6) representatives of international or non-governmental organisations involved in providing assistance to foreign nationals;

7) the person having actual custody of the minor;

8) a person who took actual custody of the minor after the minor entered the territory of the Republic of Poland and exercises this custody on the day the application is submitted;

9) other persons or entities, within the scope of their tasks.

12. In the case for the appointment of a temporary guardian, the court decides in non-contentious proceedings after a hearing. The court hears the candidate for a temporary guardian and the person having actual custody of the minor, and hears the minor if the minor’s mental development, health condition and degree of maturity permit this, taking into account their reasonable wishes, if possible.

13. In particularly justified cases, if a candidate for a temporary guardian exercises actual custody of the minor and the circumstances of the case do not raise doubts as to the proper exercise of such custody and if this is in line with the best interests of the minor, the court may limit the hearing of evidence to exclusively documentary evidence and hear the case at a closed session.

14. The court may serve notices and summonses in a manner it deems most effective, guided by the efficiency of the proceedings. A summons or notice given in this manner has the effect of service if there are no doubts that it has reached the addressee.

15. The court hears the case promptly, but no later than 3 days after the court receives the petition or becomes aware of the need to appoint a temporary guardian.

16.¹⁷⁾ A copy of the court decision is delivered by the court to the participants in the proceedings, the competent social welfare unit, the head of the powiat family assistance centre competent for the place of stay of the minor,

and the Commander-in-Chief of the Border Guard.

17. A decision appointing a temporary guardian is effective and enforceable upon its announcement, or if there has been no announcement, upon its issue.

18. In proceedings for the appointment of a temporary guardian, no fees are charged and the expenses are borne by the State Treasury.

19. The provisions of the Act of 17 November 1964 "Code of Civil Procedure" (Journal of Laws of 2021, item 1805, as amended¹⁸⁾), except for Article 130, apply accordingly to the proceedings for the appointment of a temporary guardian within the scope not regulated by this Act.

20.¹⁹⁾ The poviats may commission the employment of a person referred to in paragraph 3c to non-governmental organisations conducting activity in the field of family support, foster care or social assistance, or to legal persons and organisational units acting on the basis of regulations on the relationship between the State and the Catholic Church in the Republic of Poland, the relationship between the State and other churches and religious associations and on the guarantee of freedom of conscience and religion, if their statutory objectives include conducting activity in the field of family support and the foster care system or social assistance. The Act of 24 April 2003 on public interest activity and volunteering applies to such commissioning of this task.

21.²⁰⁾ The employment of a person referred to in paragraph 3c to provide assistance is a delegated task of government administration and is financed from the State budget.

Article 25a [Register of minors] ²¹⁾

1. A minor citizen of Ukraine who arrived in the territory of the Republic of Poland unaccompanied by a person with actual custody of the minor, as well as a minor citizen of Ukraine who arrived in the territory of the Republic of Poland and before the arrival had been placed in foster care in the territory of Ukraine, is entered in a register, hereinafter referred to as "the register of minors".

2. The register of minors is kept by the minister competent for family matters and by the poviats family assistance centres, by means of an ICT system that allows for keeping the register, transferring data to it, deleting data from it and making data available from it.

3. The keeping and development of the register of minors, in order to carry out the tasks specified in the Act, is ensured by the administrator, who:

- 1) ensures protection against unauthorised access to the register of minors;
- 2) ensures the integrity of the data kept in the register of minors;
- 3) ensures accessibility of the ICT system in which the register of minors is kept for the entities processing data in the register;
- 4) prevents damage to the ICT system in which the register of minors is kept;
- 5) specifies the principles of security of data processing, including any personal data;
- 6) defines the rules of reporting a personal data breach;
- 7) ensures accountability of actions performed on the data kept in the register of minors;
- 8) ensures the correctness of the data processed in the register of minors.

4. The minister competent for family matters may authorise persons other than employees of the office serving that minister, to enter, update and delete data in the register of minors.

5. The following is kept in the register of minors:

- 1) data including:
 - a) name(s) and surname(s) of the person who entered the territory of the Republic of Poland with the minor, in

relation to whom such person provided foster care in the territory of Ukraine, and the person representing the minor in the territory of the Republic of Poland, hereinafter referred to as “the person(s) exercising custody”,

- b)** name(s) and surname(s) of the minor,
- c)** citizenship of the minor and the person exercising custody,
- d)** the address of the minor’s last place of residence in Ukraine,
- e)** the minor’s disability,
- f)** the minor’s health condition,
- g)** the minor’s blood relationship to other minors who have crossed the border,
- h)** PESEL number of the minor and of the person exercising custody, if assigned,
- i)** the date of birth of the minor and of the person exercising custody, if no PESEL number has been assigned,
- j)** the address of the place of stay of the minor and of the person exercising custody in the territory of the Republic of Poland,
- k)** the date of arrival of the minor and of the person exercising custody to the place of stay in the territory of the Republic of Poland,
- l)** type of the document on the basis of which the minor and the person exercising custody have crossed the border, if any,
- m)** series and number of the document on the basis of which the minor and the person exercising custody have crossed the border, if any,
- n)** e-mail address of the person exercising custody,
- o)** telephone number of the person exercising custody,
- p)** type, number and digital representation of the minor’s identity document,
- q)** type, number and digital representation of the identity document of the person exercising custody,
- r)** photograph of the minor,
- s)** photograph of the person who has arrived with the minor in the territory of the Republic of Poland, in relation to whom such person exercised foster care in the territory of Ukraine;

2) information about the place and date of crossing the border by the minor and the person exercising custody;

3) information on the guardianship situation of the minor, including information on the appointment of a temporary guardian referred to in the third sentence of Article 25(7), and particulars of the person exercising custody referred to in points 1(a), (c), (h)-(o), (q) and (s) and point 2;

4) information on the date of termination of custody by the person exercising custody or the date of leaving the territory of the Republic of Poland by the person exercising custody.

6. Data in the register of minors are entered, updated and deleted as soon as information that should be entered, updated or deleted becomes known.

7. The data referred to in paragraph 5(3) with regard to the temporary custodian referred to in the third sentence of Article 25(7) are entered, updated and deleted by the poviats family assistance centre.

8. Tasks related to keeping the register of minors carried out by poviats family assistance centres are delegated tasks of government administration.

9. Tasks related to keeping the register of minors carried out by the minister competent for family matters and poviats family assistance centres are financed from the State budget.

Article 25b [Data processing] ²²⁾

1. Data from the register of minors are processed to the extent necessary to carry out statutory tasks and may be made available to:

1) the consuls of Ukraine – within the scope necessary to implement Article 31 of the agreement between the Republic of Poland and Ukraine on legal assistance and legal relations in civil law and criminal law matters, signed in Kyiv on 24 May 1993 (Journal of Laws 1994, item 465);

2) voivode competent for the place of stay of the minor, for the purpose of controlling the execution of tasks by poviats family assistance centres;

3) the minister competent for family matters;

4) poviats family assistance centres;

5) the competent body within the meaning of the Act of 28 November 2003, on family benefits, through the minister competent for family matters – for the purpose of verifying the data concerning persons applying for benefits referred to in Article 26(1)(1), persons collecting such benefits, and their family members;

6) the Social Insurance Institution [ZUS] – for the purpose of verifying the data concerning persons applying for benefits referred to in Article 26(1)(2)-(4), and for co-financing referred to in Article 26(1)(5), persons collecting such benefits and co-financing, and their family members;

7) courts;

8) public prosecutors.

2. The controllers of the personal data referred to in Article 25a(5), within the meaning of Article 4(7) 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) (OJ L 119 of 04.05.2016, p. 1, as amended ²³⁾), hereinafter referred to as “Regulation No. 2016/679”, are the minister competent for family matters and poviats family assistance centres, with the exception that the data controller within the scope of provision, maintenance and development of the ICT system referred to in Article 25a(2) is the minister competent for family matters.

3. The minister competent for family matters may, by means of a contract, entrust the processing of personal data in the ICT system to a specialised entity which guarantees the creation of organisational and technical conditions ensuring the protection of data collected and processed in the register of minors, in particular the protection of such personal data against unauthorised access, processing, change, damage, destruction or loss.

4. The minister competent for family matters keeps the data referred to in Article 25a(5) in the ICT system for a period of 12 months from the date when the premises for which the data were entered terminate. The data referred to in Article 25a(5) are deleted immediately after the expiry of the period of their keeping.

5. The minister competent for family matters may fulfil the obligation referred to in Article 13(1) and (2) and Article 14(1) and (2) of Regulation No. 2016/679 by making the information referred to in those provisions available in the Public Information Bulletin on their website or in the ICT system referred to in Article 25a(2). Fulfilment of the information obligation is also possible by placing relevant information in visible places in the seat or place of activity of the employees of the office serving the minister competent for family matters.

6. The safeguards used by data controllers to protect personal data consist of, at least:

1) ensuring that personal data are processed only by persons with written authorisation issued by the data controller;

2) ensuring that persons authorised to process personal data sign a written obligation to keep such data confidential.

Article 25c [Purchase of equipment] ²⁴⁾

1. The minister competent for family matters may purchase computer equipment and software necessary to keep the register of minors for poviats family assistance centres and the office serving the minister competent for family matters.

2. The minister competent for family matters may provide poviats family assistance centres with the purchased equipment referred to in paragraph 1 free of charge.

3. The provisions of Article 12(6) and (7) apply to the purchase of equipment referred to in paragraph 1 accordingly.

Article 26 [Right to social benefits]

1. A citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) has the right to:

1) the family benefits referred to in the Act of 28 November 2003 on family benefits,

2) the child support benefit referred to in the Act of 11 February 2016 on public support in children's upbringing (Journal of Laws of 2019, item 2407; and of 2021, items 1162, 1981 and 2270), if they live with their children in the territory of the Republic of Poland,

3) the "good start" [*dobry start*] benefit referred to in provisions issued under Article 187a of the Act of 9 June 2011 on family support and foster care system (Journal of Laws of 2022, item 447), if they live with their children in the territory of the Republic of Poland,

4) the family care capital referred to in the Act of 17 November 2021 on family care capital (Journal of Laws, item 2270), if they live with their children in the territory of the Republic of Poland,

5) co-financing of a reduction of the parent's fee for time spent by the child in a crèche, children's club or with a day child carer, as referred to in Article 64c(1) of the Act of 4 February 2011 on care of children below 3 years of age (Journal of Laws of 2021, items 75, 952, 1901 and 2270), if they live with their children in the territory of the Republic of Poland,

– as the case may be, in accordance with the rules and in the manner laid down in the above provisions, excluding the condition of holding a residence card with a note "access to labour market".

2. When establishing the right to family benefits which are based on an income criterion, a family member who, according to a declaration of the person applying for such benefits, is not staying in the territory of the Republic of Poland, is not taken into account in the determination of family income per family member.

3. A citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), the right to the benefits referred to in paragraph 1 is established starting from the month in which the application is received, and no earlier than from the month in which the citizen is entered into the register referred to in Article 3(3), and in the case of benefits granted for a child – also the child is entered into this register. The application for benefits referred to in paragraph 1 contains the applicant's PESEL number and, if any, the type, series and number of the document based on which the applicant has crossed the border, and in the case of benefits granted for a child, the child's PESEL number and, if any, the type, series and number of the document based on which the child has crossed the border.

4.²⁵⁾ The benefits referred to in paragraph 1(1), except for the parental benefit referred to in the Act of 28 November 2003 on family benefits, and the benefits or co-financing referred to in paragraph 1(2), (3) and (5), are also due to the temporary guardian referred to in Article 25. When determining the right to benefits referred to in paragraph 1(1), Article 5(11) of the Act of 28 November 2003 on family benefits applies accordingly.

4a.²⁶⁾ An application for payment of a one-time assistance benefit referred to in Article 15b of the Act of 28 November 2003 on family benefits is submitted by a temporary guardian within 12 months from the date of the child's birth.

4b.²⁷⁾ In proceedings for the granting of benefits and co-financing referred to in paragraph 1, applications for benefits and co-financing submitted in the name and on behalf of the temporary guardian referred to in the third sentence of Article 25(7), are submitted only by the poviastarost or an employee of a poviastorganisational unit authorised by the poviastarost, and only those persons can take actions in such proceedings.

4c.²⁸⁾ The benefits granted to the temporary guardian referred to in the third sentence of Article 25(7) are paid to the bank account of the poviast in which the temporary guardian takes care of the children. The poviast provides the benefits granted to the temporary guardian specifically in the in-kind form or as payment for services.

4d.²⁹⁾ The period for determining the right to benefits or co-financing referred to in paragraph 1(2), (3) and (5), as well as for the payment of benefits and co-financing for the temporary guardian, is counted from not earlier than the day when electronic access to the data collected in the register of minors is made available to the competent body, within the meaning of the Act of 28 November 2003 on family benefits, or to the Social Insurance Institution, respectively.

5. The provisions of the Act of 11 September 2019 "Public Procurement Law" do not apply to public procurement procedures required to secure the right to the benefits referred to in paragraph 1(1)-(4) and the co-financing referred to in paragraph 1(5).

6. The entity awarding the contract referred to in paragraph 5, within 3 months from the end of the month in which the contract is awarded, is required to publish a notice on the award of the contract in the Public Procurement

Bulletin [*Biuletyn Zamówień Publicznych*], specifying:

- 1) name and address of the contracting authority's registered office;
- 2) date and place of the contract or information that the contract was concluded electronically;
- 3) a description of the subject matter of the contract, detailing the quantity of items or other goods and the scope of services, as appropriate;
- 4) the price or the maximum price if the price is not known at the time the notice is published;
- 5) indication of the facts justifying the award of the contract without application of the provisions of the Act of 11 September 2019 "Public Procurement Law";
- 6) the name of the entity or the name and surname of the person with whom the contract was concluded.

Article 27 [Principles of foster care or running a family foster home]

1. The court may entrust performance of the function of a foster family or running a family foster home in relation to a child who is a citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), to a citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who does not meet the requirements for foster families or for running a family foster home with respect to necessary training.

2. The performance of the function of a foster family or running a family foster home by a citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who has been granted by a Polish court foster custody of a child who is a citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), is subject to the provisions of the Act of 9 June 2011 on family support and foster care system.

2a.³⁰⁾ A candidate for the function of a foster family or for running a family foster home, who is a citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), submits a declaration that they meet the conditions referred to in Article 42(1)(1)-(4) and (2) of the Act of 9 June 2011 on family support and foster care system. This statement is made under penalty of perjury. The person making the statement must include the following clause: "I am aware of criminal liability for making false statements". This clause replaces the authority's instruction about criminal liability for making false statements.

3.³¹⁾ Upon the consent of the voivode and the head of a rural gmina [*wójt*], powiat starost or the marshal of the voivodeship, the limits referred to in Article 28(2), Article 53(1), Article 61(1), Article 67(2) and (3), Article 95(3), (4) and (4a), Article 109(2) and (3) and Article 111(2) of the Act of 9 June 2011 on family support and foster care system, and the limits specified in the regulations issued on the basis of Article 127 of that Act, do not include children placed in foster care who are citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

4. The provisions of Article 95(1) and (2) of the Act of 9 June 2011 on family support and the foster care system do not apply to children who are citizens of Ukraine, staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

5. In particularly justified cases, a voivode may issue a permit to run a care and educational centre in which only children who are the citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), will be placed, despite the fact that the conditions referred to in Article 106 of the Act of 9 June 2011 on family support and the foster care system are not met.

6. In particularly justified cases, a voivode, in connection with the need to provide foster care to children who are citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), may give instructions to powiat starosts and voivodship marshals on the organisation of foster care. Article 12(10)-(16) apply to such instructions accordingly.

7. Citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), have the right to receive support referred to in Section II of the Act of 9 June 2011 on family support and the foster care system.

8. Children who are citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), and who are placed in foster care, are not counted in the limits specified in the provisions issued under 18b(3) of the Act of 9 June 2011 on family support and the foster care system.

9. With the consent of the voivode and the powiat starost or the voivodeship marshal, respectively, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as tutors and child carers in institutional forms of foster care despite the fact that they do not meet the requirements referred to in Article 98(1) and (2) of the Act of 9 June 2011 on family support and the foster care system and in Article 11(3) of the Act of 21 November 2008 on local government employees (Journal of Laws of 2022, item 530).

10. With the consent of the voivode and the powiat starost or the voivodeship marshal, respectively, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as psychologists in institutional forms of foster care despite the fact that they do not meet the requirement referred to in Article 11(3) of the Act of 21 November 2008 on local government employees.

11. With the consent of the voivode and the powiat starost or the voivodeship marshal, respectively, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as educational counsellors in institutional forms of foster care despite the fact that they do not meet the requirement referred to in Article 11(3) of the Act of 21 November 2008 on local government employees.

12. With the consent of the head of the rural gmina [wójt] or the powiat starost respectively, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as persons working with children in a day care centre despite the fact that they do not meet the requirements referred to in Article 26(1) of the Act of 9 June 2011 on family support and the foster care system and in Article 11(3) of the Act of 21 November 2008 on local government employees.

13. With the consent of the head of the rural gmina [wójt] or the powiat starost respectively, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as psychologists in a day care centre despite the fact that they do not meet the requirement referred to in Article 11(3) of the Act of 21 November 2008 on local government employees.

14. With the consent of the head of the rural gmina [wójt] or the powiat starost respectively, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as educational counsellors in a day care centre despite the fact that they do not meet the requirement referred to in Article 11(3) of the Act of 21 November 2008 on local government employees.

14a.³²⁾ The citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), applying for employment in a day care centre or in an institutional form of foster care submits a declaration stating that they meet the conditions referred to, respectively, in Article 26(2), Article 27(1) and Article 98(3)(1)-(3) of the Act of 9 June 2011 on family support and the foster care system. This statement is made under penalty of perjury. The person making the statement must include the following clause: "I am aware of criminal liability for making false statements". This clause replaces the authority's instruction about criminal liability for making false statements.

14b.³³⁾ A citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), applying for employment as a person to help with childcare and housework referred to in the Act of 9 June 2011 on family support and the foster care system, submits a declaration that they meet the conditions referred to in Article 64(5) of that Act. This statement is made under penalty of perjury. The person making the statement must include the following clause: "I am aware of criminal liability for making false statements". This clause replaces the authority's instruction about criminal liability for making false statements.

14c.³⁴⁾ The provisions of paragraphs 14a and 14b apply accordingly to the volunteers referred to in Article 28(3), Article 66(1) and Article 99(4) of the Act of 9 June 2011 on family support and the foster care system.

15. With the consent of the poviastarost, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as psychologists with an organiser of family foster care despite the fact that they do not meet the requirement referred to in Article 11(3) of the Act of 21 November 2008 on local government employees.

16. With the consent of the poviastarost, citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), can be employed as educational counsellors with an organiser of family foster care despite the fact that they do not meet the requirement referred to in Article 11(3) of the Act of 21 November 2008 on local government employees.

17. The stay in foster care of a child who is a citizen of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), is financed from the State budget.

Article 28 [Access to crèches, children's clubs]

1. In order to provide care for children under 3 years of age who are citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), the head of the rural gmina [wójt], city mayor or city president may establish a crèche or a children's club in premises which do not meet the conditions referred to in Article 25(1)-(2c) of the Act of 4 February 2011 on care of children below 3 years of age and in the regulations issued pursuant to Article 25(3) of that Act.

2. A crèche or a children's club on the basis of paragraph 1 can be also established by an entity other than a gmina, upon consent of the head of the rural gmina [wójt], city mayor or city president, respectively. The specimen consent is determined by the head of a rural gmina [wójt], city mayor or city president, respectively.

3. Article 28(1)(3) and (3a) of the Act of 4 February 2011 on care of children below 3 years of age do not apply to childcare institutions providing care for children below 3 years of age who are citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1). In the case of the childcare institutions referred to in paragraph 2, the application for entry in the register of crèches and children's clubs must include the consent of the head of the rural gmina [wójt], city mayor or city president, respectively, referred to in paragraph 2.

4. In order to provide care for children under 3 years of age who are citizens of Ukraine staying in the territory of the Republic of Poland, whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), it is allowed that the entity running a crèche, a children's club or employing a day child carer does not apply the provisions of Article 7(2) and (3), Article 15(1)-(3) and Article 38(1) and (1a) of the Act of 4 February 2011 on care of children below 3 years of age.

5. Where a crèche or a children's club, accordingly, is run by the entities referred to in Article 8(1)(2) or (3) of the Act of 4 February 2011 on care of children below 3 years of age, or a day child carer is employed by the entities referred to in Article 8(1)(2) or (3) of that Act, each of the conditions laid down in Article 7(2) and (3), Article 15(1)-(3) and Article 38(1) and (1a) of the Act of 4 February 2011 on care of children below 3 years of age, respectively, may be lifted, pursuant to paragraph 3, upon the consent of the head of a rural gmina [wójt], city mayor or city president, respectively. The specimen consent is determined by the head of a rural gmina [wójt], city mayor or city president, respectively.

Article 29 [Rules for providing cash and non-cash benefits]

1. Cash and non-cash benefits may be granted to a citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who has been entered in the PESEL register, in accordance with the rules and in the manner laid down in the Act of 12 March 2004 on social welfare.

2. The citizen of Ukraine referred to in paragraph 1 who applies for social assistance benefits submits a declaration on their personal, family, income and property situation.

3. In the procedure of granting the benefits referred to in paragraph 1, no background checks will be performed on the family, unless there are any concerns as regards the contents of the declaration referred to in paragraph 2.

4. The competent authority for the granting of the benefits referred to in paragraph 1 is the gmina where the applicant is staying. Article 101(1)-(4) and (7) of the Act of 12 March 2004 on social welfare do not apply.

Article 30 [Right to social assistance benefits for citizens of Ukraine whose family members have returned to Ukraine]

1. Cash and non-cash benefits may be granted to a citizen of Ukraine staying legally in the territory of the Republic of Poland whose family member has returned to the territory of Ukraine, in accordance with the rules and in the manner laid down in the Act of 12 March 2004 on social welfare.
2. The composition of the family referred to in paragraph 1 does not include the family member who has returned to the territory of Ukraine.
3. The provisions of Article 29(2)-(4) apply accordingly.

Article 31 [One-time cash benefit]

1. A citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who has been entered in the PESEL register, is eligible for aid in the form of a one-off cash benefit in the amount of PLN 300 per person, intended for subsistence, in particular to cover expenditure on food, clothing, footwear, personal hygiene products and accommodation expenses.
2. The authority competent for matters related to one-time cash benefit is the head of the rural gmina [wójt], city mayor or city president with jurisdiction over the place of stay of the person referred to in paragraph 1.
3. The competent authority may authorise, in writing, its deputy, an employee of the office or the head of a social welfare centre, and in the case of transformation of a social welfare centre into a social services centre under the provisions of the Act of 19 July 2019 on performance of social services by a social services centre – the head of a social services centre, or the head of another gmina organisational unit, as well as another person at the request of the head of a social welfare centre, and in the case of transformation of a social welfare centre into a social services centre under the provisions of the Act of 19 July 2019 on performance of social services by a social services centre – the head of a social services centre, or the head of another gmina organisational unit, to conduct proceedings in the cases referred to in paragraph 2, as well as to issue decisions in such cases.
4. An application for payment of a one-time cash benefit is submitted by an entitled person, their legal representative, temporary custodian or a person having actual custody of a child.
5. An application for payment of a one-time cash benefit must contain the data of the person submitting the application or the data of the person on whose behalf the application is submitted:
 - 1) name(s) and surname;
 - 2) date of birth;
 - 3) citizenship;
 - 4) gender;
 - 5) type of the document used as the basis for crossing the border;
 - 6) series and number of the document used as the basis for crossing the border;
 - 7) the date of entry into the territory of the Republic of Poland;
 - 8) address of stay;
 - 9) contact details, including telephone number or e-mail address, if any;
 - 10) PESEL number.
6. The one-time cash benefit is granted by the head of the rural gmina [wójt], city mayor or city president and the

authority does not have to issue a decision. A refusal to grant a one-time cash benefit has to be based on an issued decision.

7. The payment of a one-time cash benefit is a delegated task of government administration, carried out by gminas.

8. The one-time cash benefit and its service costs are financed from the State budget.

9. The service costs referred to in paragraph 8 are 2% of the amount allocated to the payment of the one-time benefit.

10. A social welfare centre, a social services centre or another gmina organisational unit, for the purposes of providing assistance referred to in paragraph 1, processes data of the persons referred to in paragraph 5.

Article 32 [Provision of psychological assistance]

1. A citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) may be provided with free psychological assistance.

2. The assistance referred to in paragraph 1 is provided by the head of the rural gmina [wójt], mayor or president of the city in a gmina in which the citizen of Ukraine is staying.

3. Providing psychological assistance is one of the tasks of government administration delegated to gminas, and is financed by a special-purpose grant from the State budget.

Article 33 [Food aid]

1. A citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) may be provided with food aid from the Fund for European Aid to the Most Deprived.

2. The aid referred to in paragraph 1 is granted on condition that the citizen of Ukraine meets the eligibility criteria for food aid under the Food Aid Operational Programme 2014-2020 under separate regulations.

Article 34 [Resources of the State Fund for Rehabilitation of Persons with Disabilities]

1. The resources of the State Fund for Rehabilitation of Persons with Disabilities referred to in Article 47 of the Act of 27 August 1997 on occupational and social rehabilitation and employment of people with disabilities (Journal of Laws of 2021, items 573 and 1981, and of 2022, item 558) may be allocated to activities addressed to citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), based on programmes approved by the Supervisory Board of the State Fund for Rehabilitation of Persons with Disabilities.

2. The resources referred to in paragraph 1 are allocated to citizens of Ukraine with disabilities according to the rules of programmes approved by the Supervisory Board of the State Fund for Rehabilitation of Persons with Disabilities.

Article 35 [Amendments to the financial plan to support citizens of Ukraine with disabilities]

1. In order to implement the tasks of supporting citizens of Ukraine with disabilities referred to in Article 34(2), amendments may be made to the financial plan of the State Fund for Rehabilitation of Persons with Disabilities, despite the failure to meet the requirements set forth in Article 29(9)-(12) of the Act of 27 August 2009 on public finance and other provisions governing the amendment of financial plans of this entity.

2. The amendments referred to in paragraph 1 are subject to consent from the minister competent for public finance.

Article 36 [Resources of the Solidarity Fund]

1. The resources of the Solidarity Fund referred to in Article 6 of the Act of 23 October 2018 on the Solidarity Fund (Journal of Laws of 2020, item 1787) may be allocated to the implementation of the programmes referred to in Article 7(1) and (5) of that Act, addressed to citizens of Ukraine whose stay in the territory of the Republic of

Poland is considered legal pursuant to Article 2(1).

2. The resources referred to in paragraph 1 are allocated to citizens of Ukraine with disabilities according to the rules of programmes financed from the resources of the Solidarity Fund.

Article 37 [Right to medical care]

1. A citizen of Ukraine whose stay in the territory of the Republic of Poland is recognized as legal pursuant to Article 2(1) is entitled to medical care provided in the territory of the Republic of Poland which includes healthcare benefits under the rules and within the scope in which persons covered by obligatory or voluntary health insurance are entitled to benefits pursuant to the Act of 27 August 2004 on healthcare benefits financed from public funds (Journal of Laws of 2021, item 1285, as amended ³⁵), excluding health resort treatment and health resort rehabilitation as well as the administration of medicinal products provided to beneficiaries under health policy programmes of the minister competent for health matters.

2. The healthcare services referred to in paragraph 1 are provided by healthcare providers under contracts for the provision of healthcare services and by pharmacies pursuant to contracts for dispensing of prescriptions signed with the National Health Fund [NFZ]. The medicinal products referred to in paragraph 1 are administered by entities executing health policy programmes of the minister competent for health matters.

3. The costs of the healthcare services referred to in paragraph 1 are settled with healthcare providers and pharmacies by the National Health Fund and financed by a special-purpose grant from the State budget, allocated from the budget line placed at the disposal of the minister competent for health matters. The specific procedure and manner of financing of the costs of the services referred to in the first sentence is specified in an agreement to be concluded between the minister competent for health matters and the President of the National Health Fund.

4. Amendments to the financial plan of the National Health Fund with respect to the resources transferred to the National Health Fund from the Fund referred to in Article 14(1) of the Act of 27 August 2004 on healthcare services financed from public funds, are subject to Article 124(4) of that Act, and the provisions of Article 118(3) and Article 121 of that Act do not apply to such amendments.

Article 38 [Rules of granting a temporary residence permit]

1. A citizen of Ukraine whose stay in the territory of the Republic of Poland is or was considered legal pursuant to Article 2(1) is granted, upon their application, a temporary residence permit.

2. In the absence of specific provisions in this Act, the provisions of the Act of 12 December 2013 on foreign nationals apply to the temporary residence permit referred to in paragraph 1.

3. The temporary residence permit referred to in paragraph 1 is granted once, for a period of 3 years from the date of decision. To determine the period for which the permit is granted, Article 57(3a) of the Act of 14 June 1960 "Code of Administrative Procedure" applies.

4. A citizen of Ukraine is denied the temporary residence permit referred to in paragraph 1 where:

1) the State defence or security or the protection of public safety and order so require;

2) the citizen of Ukraine's data are on a list of foreign nationals whose stay in the territory of the Republic of Poland is undesirable;

3) the citizen of Ukraine submitted an application for that permit after the expiry of the maximum time limit referred to in paragraph 7.

5. In the procedure for granting the temporary residence permit referred to in paragraph 1, no circumstances are examined other than those specified in paragraphs 1 and 4.

6. The citizen of Ukraine's temporary residence permit referred to in paragraph 1 is revoked if at least one of the circumstances referred to in paragraph 4(1) or (2) has occurred.

7. An application for a temporary residence permit referred to in paragraph 1 is submitted by the citizen of Ukraine no earlier than after 9 months from the date of entry referred to in Article 2(1), and no later than within 18 months from 24 February 2022. An application submitted before 9 months from the date of entry has lapsed will not be

considered by the voivode.

8. The temporary residence permit referred to in paragraph 1 is granted by the voivode competent for the place of stay of the citizen of Ukraine on the date the application is filed. A change of the place of stay of the citizen of Ukraine will not affect the territorial jurisdiction of the voivode.

9. A decision of a voivode granting or revoking the temporary residence permit referred to in paragraph 1 is final. Article 22(2) of the Act of 12 December 2013 on foreign nationals does not apply.

10. Article 15a of the Act of 12 December 2013 on foreign nationals applies accordingly to employees of voivodship offices in cases concerning granting or revoking the temporary residence permit referred to in paragraph 1.

Article 39 [Right to take up employment without a work permit] A citizen of Ukraine to whom the temporary residence permit referred to in Article 38(1) has been granted has the right to work in the territory of the Republic of Poland without the need to obtain a work permit.

Article 40 [Total duration of assistance in harvesting hops, fruit, vegetables] In the case of a citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), the total duration of the provision of assistance in harvesting hops, fruit, vegetables, tobacco, herbs and herbaceous plants on the basis of harvesting assistance contracts referred to in Article 91c(1) of the Act of 20 December 1990 on social insurance for farmers (Journal of Laws of 2021, item 266, 1535 and 1621) is extended by virtue of law for the duration of that stay.

Article 41 [Refund for Polish students studying in Ukraine]

1. In the case of a citizen of Poland who:

1) on 24 February 2022 was enrolled as a student in a programme of study preparing for the professions referred to in Article 68(1)(1)-(8) of the Act of 20 July 2018 "Law on Higher Education and Science" (Journal of Laws of 2022, item 574) at a higher education institution operating in the territory of Ukraine; and

2) has been admitted by a Polish higher education institution in a programme of study corresponding to their former programme of study referred to in point 1

– the fees for the educational services related to part-time study or study in a foreign language are charged in an amount not exceeding the tuition fees, as documented by the student, so far paid at the higher education institution operating in the territory of Ukraine.

2. In the academic year 2021/2022, a person referred to in paragraph 1 who has paid a tuition fee for the second semester of that year at a higher education institution operating in the territory of Ukraine before 24 February 2022, is not charged with a fee for educational services related to part-time study or study in a foreign language at a Polish higher education institution.

3. ³⁶⁾ A higher education institution which has not charged a student with a fee for educational services related to part-time study or study in a foreign language on the basis of paragraph 2, or has charged such a fee in an amount lower than the amount of the fee for such services set by the institution, is entitled to a refund in an amount of:

1) the fee determined for the second semester of a study programme in the academic year 2021/2022 in a given field and level of study in that higher education institution if the fee has not been charged on the basis of paragraph 2, or

2) the difference between the amount of the fee established for a given semester in a given field and level of study in this higher education institution and the amount of the documented fee paid by a student in a higher education institution operating in Ukraine.

4. If a student is removed from the list of students, the refund referred to in paragraph 3 is available in an amount proportional to the student's period of education in that higher education institution in a given semester.

5. The refund referred to in paragraph 3 is made at the request of the higher education institution, containing:

- 1) the designation of the higher education institution;
- 2) the student's name, surname and PESEL number;
- 3) the date the student was admitted to that higher education institution;
- 4) year and semester of study;
- 5) the date the student is removed from the list of student, if applicable;
- 6) the fee paid for educational services in a higher education institution operating in the territory of Ukraine for the second semester of the academic year 2021/2022, expressed in Polish zlotys; if the fee is paid in a foreign currency, it must be converted at the average exchange rate of that currency as published by the National Bank of Poland on 31 December 2021;
- 7) the amount of the fee for educational services in a given semester in that higher education institution, expressed in Polish zlotys;
- 8) the amount of refund due in Polish zlotys.

6. The application referred to in paragraph 5 is accompanied by documents confirming the amount of the tuition fee paid to a higher education institution operating in the territory of Ukraine and the payment of this fee.

7. The request referred to in paragraph 5 is submitted to the minister supervising a given higher education institution by:

- 1) April 30 – for the first semester of a given academic year;
- 2) 31 October – for the second semester of the academic year.

8. The refund referred to in paragraph 3 is due for no longer than a total of 12 semesters.

9. The refund referred to in paragraph 3 is not due for the period of leave granted to the student as referred to in Article 85(1)(3) of the Act of 20 July 2018 “Law on Higher Education and Science”. The period of these leaves is not counted as part of the period referred to in paragraph 8.

10. A citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), being a student, may apply for a maintenance grant referred to in Article 86(1)(1) of the Act of 20 July 2018 “Law on Higher Education and Science”, and for a student loan referred to in Article 98(1) of this Act.

11. The citizen of Ukraine referred to in paragraph 10 who applies for a maintenance grant or a student loan, must submit a declaration on their family and financial situation.

12. The limitation on the number of benefits referred to in Article 92(2) of the Act of 20 July 2018 “Law on Higher Education and Science” does not apply to citizens of Ukraine referred to in paragraph 10.

Article 42 [Extension of the validity of visas and other documents]

1. If the last day of the period of stay of a citizen of Ukraine in the territory of the Republic of Poland based on a long-term visa falls on or after 24 February 2022, the period of stay based on this visa and the period of validity of this visa is extended by virtue of law until 31 December 2022.

2. In the event referred to in paragraph 1, no new visa sticker will be affixed in the travel document of the citizen of Ukraine.

3. A long-term visa, in the period of extension of stay and validity period pursuant to paragraph 1, does not entitle its holder to cross the border.

4. Provisions of paragraphs 2 and 3 do not apply to a driver who is a citizen of Ukraine performing international road transport within the meaning of Article 4 point 2 of the Act of 6 September 2001 on road transport (Journal of

Laws of 2022, item 180 and 209) or non-commercial international road transport within the meaning of Article 4 point 6 of this Act.

4a.³⁷⁾ In the travel document of the driver referred to in paragraph 4, the visa sticker confirming the extension of the long-term visa is affixed by the voivode competent for the place of stay of this driver.

5. If the last day of the validity period of a temporary residence permit granted to a citizen of Ukraine falls on or after 24 February 2022, the period of validity of this permit is extended by virtue of law until 31 December 2022.

6. If the time limit for a citizen of Ukraine to depart from the territory of the Republic of Poland, referred to in Article 299(6) of the Act of 12 December 2013 on foreign nationals, falls on or after 24 February 2022, it is extended by virtue of law for a period of 18 months. In the period of extension, the provisions of Article 99(1)(9), Article 196(1)(5) and Article 213(1)(6) of the Act of 12 December 2013 on foreign nationals do not apply.

7. If the deadline for voluntary return referred to in Article 315(1) of the Act of 12 December 2013 on foreign nationals, as specified in the decision issued to a citizen of Ukraine, falls on or after 24 February 2022, it is extended by virtue of law by a period of 18 months. In the period of extension, the provisions of Article 99(1)(8), Article 196(1)(4) and Article 213(1)(5) of the Act of 12 December 2013 on foreign nationals do not apply.

8. If the last day of the validity period of:

- 1) the residence card,
- 2) the Polish identity documents of a citizen of Ukraine,
- 3) the "permit for tolerated stay" documents

- issued to citizens of Ukraine, falls on or after 24 February 2022, it is extended by virtue of law by a period of 18 months.

9. Any extension of the validity of the documents referred to in paragraph 8 does not form the basis for the issue or replacement of such documents.

10. The residence card, in the period of extension of validity period pursuant to paragraph 8, does not entitle its holder to cross the border.

11. If the last day of the acceptable period of stay of a citizen of Ukraine in the territory of the Republic of Poland:

- 1) based on a Schengen visa issued by a Polish authority,
- 2) based on a visa issued by another Schengen country,
- 3) based on a residence document referred to in Article 1(2)(a) of Regulation (EC) No. 1030/2002 of 13 June 2002 laying down a uniform format for residence permits for third-country nationals (OJ L 157 of 15.06.2002, p. 1, as amended ³⁸⁾), issued by the competent authority of another Schengen country, or another residence permit issued by an authority in that country, permitting travel in the territories of other countries of the Schengen area,
- 4) under a visa-free regime

- falls on or after 24 February 2022, and the stay began before that date, their stay in that territory is considered legal for a period of 18 months.

Article 43 [Entry in the register of persons with permission to enter the Republic of Poland] If a Border Guard post commander, on a section of the border between the Republic of Poland and Ukraine, admitted a citizen of Ukraine into the territory of the Republic of Poland pursuant to Article 32(1) of the Act of 12 December 2013 on foreign nationals in a period ending on a date specified in provisions issued under Article 2(4), the Commander-in-Chief of the Border Guard may enter the data of such citizen in the register referred to in Article 428(1)(1)(a) of the Act of 12 December 2013 on foreign nationals, within 30 days of the date of such admission.

Article 44 [Length of legal stay of a citizen of Ukraine] The stay of a citizen of Ukraine who was admitted into the territory of the Republic of Poland by a Border Guard post commander on a section of the border between the

Republic of Poland and Ukraine pursuant to Article 32(1) of the Act of 12 December 2013 on foreign nationals is considered legal for a period of 18 months.

Article 45 [Verification of student learning outcomes to obtain academic credit]

1. A citizen of Poland or a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who, on 24 February 2022, were students of a higher education institution operating in the territory of Ukraine and who declare that on that day they were in a given year of a given study programme and level of study at a higher education institution operating in the territory of Ukraine and they do not have in their possession any documents confirming the periods of study, examinations passed, credits or internships completed, issued by that higher education institution, the respective periods of study may be recognised by means of verification of learning outcomes.

2. The higher education institution to which the student referred to in paragraph 1 applies for admission carries out the verification of learning outcomes in accordance with its established rules.

3. If differences are identified in the study curriculum or learning outcomes, the higher education institution may oblige the student referred to in paragraph 1 to take certain examinations or complete an internship.

Article 46 [Possibility of employing an academic teacher without a competition] ³⁹⁾ A citizen of Poland who entered the territory of the Republic of Poland from the territory of Ukraine between 24 February 2022 and a date specified in the provisions issued under Article 2(4), or a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who declares that on 24 February 2022 they worked as an academic teacher at a higher education institution operating in the territory of Ukraine and have the required professional title, academic degree, art degree or the title of professor and the relevant qualifications for the position, may be employed at a higher education institution as an academic teacher without conducting the competition referred to in Article 119(1) of the Act of 20 July 2018 “Law on Higher Education and Science”.

Article 47 [Possibility of employing in scientific units and other units of the Polish Academy of Sciences (PAN) without a competition] ⁴⁰⁾ A citizen of Poland who entered the territory of the Republic of Poland from the territory of Ukraine between 24 February 2022 and a date specified in the provisions issued under Article 2(4), or a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who declares that on 24 February 2022 they worked as a researcher in the territory of Ukraine and have the required professional title, academic degree, art degree or the title of professor and the relevant qualifications for the position, may be employed by scientific units and other units of the Polish Academy of Sciences without conducting the competition referred to in Article 91(5) of the Act of 30 April 2010 on the Polish Academy of Sciences (Journal of Laws of 2020, item 1796).

Article 48 [Possibility of employment in a research institute without a competition] ⁴¹⁾ A citizen of Poland who entered the territory of the Republic of Poland from the territory of Ukraine between 24 February 2022 and a date specified in the provisions issued under Article 2(4), or a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who declares that on 24 February 2022 they worked as a researcher in the territory of Ukraine and have the required professional title, academic degree, art degree or the title of professor and the relevant qualifications for the position, may be employed by an institute without conducting the competition referred to in Article 43(6) of the Act of 30 April 2010 on research institutes (Journal of Laws of 2022, item 498).

Article 49 [Possibility of employment in the Łukasiewicz Research Network without a competition] ⁴²⁾ A citizen of Poland who entered the territory of the Republic of Poland from the territory of Ukraine between 24 February 2022 and a date specified in the provisions issued under Article 2(4), or a citizen of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) and who declares that on 24 February 2022 they met the qualification requirements set out in provisions issued under Article 48(2) of the Act of 21 February 2019 on the Łukasiewicz Research Network (Journal of Laws of 2020, item 2098) for the positions in which the employees of the research department of the Łukasiewicz Centre and member institutes of the Łukasiewicz Research Network are employed, may be employed in the Łukasiewicz Centre or a member institute of the Łukasiewicz Research Network in the position referred to in Article 48(1)(1) of that Act without conducting the competition referred to in Article 50(1) of that Act.

Article 50 [Increase of the reserve of the educational part of the general subsidy]

1. In 2022 in order to support local government units in the implementation of additional educational tasks related to the education, upbringing and care of children and school students who are citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1):

1) the reserve of the education line of the general subsidy referred to in Article 28(2) of the Act of 13 November 2003 on income of local government units, may be increased with funds from the State budget;

2) local government units may receive resources from the Fund; the provisions of Article 28(3) and (4) of the Act of 13 November 2003 on income of local government units apply accordingly.

2. The distribution of the resources referred to in paragraph 1 is not subject to the exclusion of tasks referred to in Article 28(5)(1) and (2) of the Act of 13 November 2003 on income of local government units.

3. In 2022, the budget lines whose administrators are the ministers referred to in Article 8(4)-(14a) of the Act of 14 December 2016 "Education Law" (Journal of Laws of 2021, item 1082) may be increased by additional funds to support educational tasks related to the education, upbringing and care of children and school students who are citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), in schools run by these ministers.

Article 51 [Establishment and liquidation of offsite locations of educational activities]

1. To provide education, upbringing and care of children and school students who are citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), offsite locations may be established for teaching, educational and care activities, under the organisational control of schools or kindergartens, hereinafter referred to as to "offsite locations". The provision does not apply to art schools.

2. The provisions of Article 39(5a) and Article 89 of the Act of 14 December 2016 "Education Law" do not apply to the establishment and liquidation of offsite locations.

3. In an offsite location which is under the organisational control of a primary school, aside from primary school grades, there may also be preschool units.

4. An offsite location under the control of a school run by a local government unit or of a kindergarten run by a local government unit, is established by means of a resolution of the decision-making body of that local government unit, subject to a prior positive opinion from the education superintendent [*kurator oświaty*]. The opinion is issued within 7 days of receipt of the application for an opinion. The resolution needs not be published in the voivodeship official journal.

5. The resolution establishing the offsite location referred to in paragraph 4 must include:

1) the period of operation of the offsite location;

2) name and address of the registered office of the kindergarten or school, respectively, which is to have organisational control over the offsite location;

3) the address of the offsite location;

4) for an offsite location which is under the organisational control of a primary school – information about the presence of preschool units.

6. A legal person other than a local government unit or natural person running a public or non-public kindergarten or a public or non-public school may establish an offsite location under the organisational control of that kindergarten or school after concluding an agreement with the local government unit which acts as the registration body for that kindergarten or school, as referred to in Article 2(16) of the Act of 27 October 2017 on the financing of educational tasks (Journal of Laws of 2021, items 1930 and 2445).

7. The agreement referred to in paragraph 6 must include, in particular:

1) the period of operation of the offsite location;

2) name and address of the registered office of the kindergarten or school, respectively, which is to have organisational control over the offsite location;

3) the address of the offsite location;

4) for an offsite location which is under the organisational control of a primary school – information about the presence of preschool units.

8. Article 90a(1) and (4) or Article 168(13) of the Act of 14 December 2016 “Education Law” apply accordingly to the establishment of the offsite locations referred to in paragraph 6, provided that:

1) the opinion of the education superintendent referred to respectively in Article 88(4)(1) and Article 168(5) of the Act of 14 December 2016 “Education Law”,

2) opinions of the poviát (city) commander of the State Fire Service and the state poviát sanitary inspector referred to, respectively, in the regulations issued pursuant to Article 88(6) of the Act of 14 December 2016 “Education Law” and in Article 168(4)(3)(d) of that Act

- are issued within 7 days of receipt of the request for an opinion.

9. If an offsite location referred to in paragraph 6 is established:

1) submission of an application for a change of the permit referred to in Article 88(4)(1) of the Act of 14 December 2016 “Education Law”,

2) notification of change in the entry in the register referred to in Article 168(1) of the Act of 14 December 2016 “Education Law”

- may be made at any time.

10. The statutes of the kindergarten or school which has organisational control over the offsite location is adapted immediately.

Article 52 [Free transport to the place of education] A local government unit where education, upbringing and care is provided for children and school students who are citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), may organise free transport for these children and school students to the place where they are provided with education, upbringing and care. If such transport is organised, the local government unit is obliged to provide care during transport to children receiving pre-school education and school students who are provided with education, upbringing and care at a primary school for children and youth.

Article 53 [Financial assistance for students]

1. Financial assistance benefits of a social nature may be granted to a citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), in accordance with the rules laid down in chapter 8a of the Act of 7 September 1991 on the education system (Journal of Laws of 2021, item 1915, and of 2022, item 583), subject to paragraphs 2 to 4.

2. The application for the benefit referred to in paragraph 1 must include in particular:

1) name and surname of the citizen of Ukraine and their parents;

2) the place of stay of the citizen of Ukraine in the territory of the Republic of Poland;

3) a declaration on their family and income situation.

3. When establishing the right to the benefit referred to in paragraph 1, a family member who, according to a declaration of the person applying for these benefits, is not staying in the territory of the Republic of Poland, is not taken into account in the determination of family income per family member.

4. The benefits referred to in paragraph 1 are granted by the head of the rural gmina [wójt] (city mayor, city president) in which the applicant is staying.

Article 54 [Exclusion of permission for a child to complete compulsory education outside an institution] The provisions of Article 37 of the Act of 14 December 2016 “Education Law” do not apply to children and school students who are citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal

pursuant to Article 2(1).

Article 55 [Teaching in the preparatory unit]

1. Teaching in the preparatory unit referred to in Article 165(11) of the Act of 14 December 2016 "Education Law" may be conducted in an inter-school group.

2. In cases justified by demographic conditions, the executive body of the local government unit which running the school in which the preparatory unit is organised may direct to this unit school students of other schools of the same type, run by the same local government unit.

3. Local government units running schools may enter into agreements in order for the executive body of the local government unit to direct school students of the school it runs to a preparatory unit organised in a school of the same type run by another local government unit.

4. In the cases referred to in paragraphs 2 and 3, the provisions of Article 39(2)-(4a) of the Act of 14 December 2016 "Education Law" apply accordingly.

5. Teaching in the preparatory unit is conducted on the basis of general education curricula implemented at school, adapted in terms of the scope of teaching contents and the methods and forms of their implementation, to the developmental and educational needs and psychophysical abilities of school students.

Article 56 [Overtime hours for a teacher] In school year 2021/2022, in a school where an additional unit has been established to provide educational services to children and students who are the citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), overtime hours in excess of what is prescribed in Article 35(1) of the Act of 26 January 1982 "The Teacher's Charter" (Journal of Laws of 2021, item 1762) may be assigned to a teacher, subject to that teacher's consent.

Article 57 [Employment as a teaching assistant] In school year 2021/2022, a person without a Polish citizenship may be employed in the position of a teaching assistant as referred to in Article 165(8) of the Act of 14 December 2016 "Education Law", provided that they have a command of the Polish language, both verbal and written, which makes it possible to help a school student who does not speak Polish or does not speak Polish well enough to benefit from education. The requirement of the knowledge of the Polish language confirmed by the document referred to in Article 11(3) of the Act of 21 November 2008 on local government employees does not apply.

Article 58 [Exclusion of application of provisions on suspension of the right to a benefit] Starting from 24 February 2022, the provision of Article 9(2) of the Act of 22 May 2009 on teachers' compensatory benefits (Journal of Laws of 2022, item 301) does not apply if the eligible person takes up employment in the entities referred to in Article 1 of the Act of 26 January 1982 "The Teacher's Charter" in the position of:

1) the teaching assistant referred to in Article 165(8) of the Act of 14 December 2016 "Education Law";

2) a teacher, where an additional unit has been established within a school to provide educational services to children and school students who are the citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

Article 59 [Authorisation for the Minister] The minister competent for education and upbringing may determine, by means of a regulation, the organisation of education, upbringing and care for children and youth who are citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1), in particular within the scope of assessment, classification and promotion, conducting examinations, organisation of work of units of the education system, conducting enrollment proceedings and lay down separate standards in this respect, taking into account the adaptation of the process of education, upbringing and care to the needs and capabilities of children and youth who are citizens of Ukraine.

Article 60 [Reimbursement of costs arising from border insurance of vehicles]

1. The tasks of the Insurance Guarantee Fund referred to in the Act of 22 May 2003 on compulsory insurance, the Insurance Guarantee Fund and the Polish Motor Insurers' Bureau (Journal of Laws of 2021, item 854, 1177 and 2328), hereinafter referred to as the "Act on compulsory insurance", include reimbursement to an insurance company of a compensation or the benefit paid and costs incurred on account of claims arising from the border insurance referred to in Article 2(1)(14) of the Act on compulsory insurance, concerning holders of motor vehicles who fulfil all of the following requirements:

- 1) they are foreign nationals within the meaning of the Act of 12 December 2013 on foreign nationals;
- 2) they are citizens of Ukraine or at the time of crossing the border of the Republic of Poland had a legalised stay in the territory of Ukraine;
- 3) they arrived in the territory of the Republic of Poland from the territory of Ukraine on or after 24 February 2022;
- 4) they have concluded a border insurance contract or a border insurance contract has been concluded on their account, for a period of 30 days, and the insurance premium for this insurance is financed on a one-time basis by the insurance company concluding the border insurance contract or by an entity related to this insurance company within the meaning of the Act of 11 September 2015 on insurance and reinsurance activity (Journal of Laws of 2021, item 1130, 2140 and 2328).

2. If the insurance company pays a compensation or a benefit under the border insurance in the case referred to in paragraph 1, the Insurance Guarantee Fund is obliged to reimburse the insurance company for the compensation or benefit paid and the costs incurred.

3. With respect to the claims referred to in paragraph 1, the provisions of Article 106 of the Act on compulsory insurance do not apply.

4. With respect to the claims referred to in paragraph 1, the provisions of Article 109 and Article 109a of the Act on compulsory insurance apply accordingly.

5. In the cases referred to in paragraph 1, border insurance contracts are concluded for a period of 2 months, starting from 24 February 2022.

6. In order to perform the tasks referred to in paragraph 1, the Insurance Guarantee Fund and insurance companies gain access to data from the register referred to in Article 3(3), by means of data transmission.

Article 61 [Permission to practise the profession of doctor or dentist]

1. For a period of 18 months starting from 24 February 2022, irrespective of the duration of the state of epidemic emergency or the state of epidemic, a citizen of Ukraine who has obtained the qualifications of a medical doctor or a dentist outside the territory of the Member States of the European Union may be granted permission to practise the profession of medical doctor or permission to practise the profession of dentist, and a conditional licence to practise the profession of medical doctor or a conditional licence to practise the profession of dentist, provided that they meet the conditions referred to in Article 7(2)(3)-(5) and (7) of the Act of 5 December 1996 on the professions of medical doctor and dentist (Journal of Laws of 2021, item 790, 1559 and 2232, and of 2022, item 583).

2. The provisions of Article 7(9)-(14) and (17)-(22) of the Act of 5 December 1996 on the professions of medical doctor and dentist apply accordingly to the individuals referred to in paragraph 1.

3. A medical doctor or dentist who holds the licence to practise the profession referred to in paragraph 1 may practise only in a healthcare facility and is obliged to notify the minister competent for health matters at which healthcare facility and for what period of time they have been employed, within 7 days after they start the provision of healthcare services in that facility. A failure to make the notification may constitute grounds for revoking the permission referred to in paragraph 1.

4. A citizen of Ukraine who holds permission to practise as a medical doctor or permission to practise as a dentist and a conditional licence to practise as a medical doctor or a conditional licence to practise as a dentist granted pursuant to Article 7(9)-(22) of the Act of 5 December 1996 on the professions of medical doctor and dentist, may also practise outside a medical facility dedicated for the provision of healthcare services to COVID-19 patients in the event that:

1) the state of epidemic emergency is lifted and the state of epidemic is lifted, or

2) there are no separate healthcare facilities dedicated for the provision of healthcare services to COVID-19 patients.

Article 62 [Permission to the provision of services by doctors and dentists undergoing postgraduate training]

1. Doctors and dentists undergoing postgraduate training within the scope of their profession of doctor or dentist may provide healthcare services referred to in Article 15b(3) of the Act of 5 December 1996 on the professions of medical doctor and dentist to persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) also outside the facility of such training.

2. Doctors and dentists undergoing postgraduate training may provide the healthcare services referred to in paragraph 1 as part of their employment in a healthcare facility or another organisational unit established to provide healthcare services to persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

3. Doctors and dentists undergoing postgraduate training provide the health services referred to in paragraph 1:

1) outside the working hours of their postgraduate training, or

2) as part of unpaid leave granted at the place of postgraduate training for a period not exceeding 3 months.

4. The employer of a doctor or dentist undergoing postgraduate training may not refuse to grant the leave referred to in paragraph 3(2).

5. Doctors and dentists undergoing postgraduate training, while providing healthcare services referred to in paragraph 1, are subject to the supervision and management of a doctor authorised to practise the profession independently, designated by the head of the unit in which they provide these services.

6. At the request of a doctor or dentist in training, the competent regional medical board may recognise the period during which the doctor or dentist provided healthcare services referred to in paragraph 1, as equivalent to the completion of the postgraduate training programme if such services were provided during unpaid leave granted at the place of training.

Article 63 [Assigning a number corresponding to the number of the licence to practise the profession]

1. For a period of 18 months starting from 24 February 2022, the minister competent for health matters may assign a number corresponding to the number of the licence to practise the profession, at the request of a doctor or dentist who has obtained the certificate referred to in Article 9(7) of the Act of 5 December 1996 on the professions of medical doctor and dentist and has declared his intention to provide healthcare services to persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

2. The doctor or dentist referred to in paragraph 1, who has obtained a number corresponding to the number of the licence to practise the profession, may provide healthcare services, including those financed from public funds, to persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

3. For a period of 18 months starting from 24 February 2022, the provisions of paragraphs 1 and 2 as well as the provisions of Article 9(2)-(14) and Article 9a of the Act of 5 December 1996 on the professions of medical doctor and dentist apply accordingly to doctors and dentists who have the licence to practise the profession of doctor or dentist in the United Kingdom of Great Britain and Ireland or the United States of America, in order to enable them to provide healthcare services to persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

Article 64 [Permission to practise the profession of nurse or midwife]

1. For a period of 18 months starting from 24 February 2022, irrespective of the duration of the state of epidemic emergency or state of epidemic, a citizen of Ukraine who obtained the qualifications of a nurse or a midwife outside the territory of the Member States of the European Union may be granted permission to practise as a nurse or midwife and a conditional licence to practise as a nurse or midwife, provided that they meet the conditions referred to in Article 35a(1)(3)-(5) and (7) of the Act of 15 July 2011 on the professions of nurse and midwife (Journal of Laws of 2022, item 551).

2. The provisions of Article 35a(14)-(19) and (22)-(27) of the Act of 15 July 2011 on the professions of nurse and midwife apply accordingly to the persons referred to in paragraph 1.

3. A nurse or midwife who holds the licence to practise referred to in paragraph 1 may practise only in a healthcare facility and is obliged to notify the minister competent for health matters at which healthcare facility and

for what period of time they have been employed, within 7 days after they start the provision of healthcare services in that facility. A failure to make the notification may constitute grounds for revoking the permission referred to in paragraph 1.

4. A citizen of Ukraine who holds permission to practise as a nurse or permission to practise as a midwife and a conditional licence to practise as a nurse or a conditional licence to practise as a midwife granted pursuant to Article 35a(14)-(27) of the Act of 15 July 2011 on the professions of nurse and midwife may also practise outside a healthcare facility dedicated for the provision of healthcare services to COVID-19 patients in the event that:

- 1) the state of epidemic emergency is lifted and the state of epidemic is lifted, or
- 2) there are no separate healthcare facilities dedicated for the provision of healthcare services to COVID-19 patients.

Article 65 [Extension of duty hours of officers, compensation]

1. Duty hours of officers of the Police, Border Guard, State Fire Service, Tax and Customs Service, State Protection Service and Internal Security Agency, who have been on duty performing tasks directly related to the stay of persons who have arrived in the territory of the Republic of Poland in the context of the armed conflict in the territory of Ukraine, may exceed 40 hours per week, without prejudice to the right to an uninterrupted break.

2. In exchange for the duty hours exceeding the statutory duty time standard, the officer referred to in paragraph 1 is entitled to a financial compensation upon the end of the settlement period.

3. With respect to the extension of the duty hours of officers of:

1) the Police – the provision of Article 33(2a), (3) and (4) of the Act of 6 April 1990 on the Police (Journal of Laws of 2021, items 1882, 2333, 2447 and 2448) do not apply;

2) the Border Guard – the provision of Article 37(2b), (3) and (3a) of the Act of 12 October 1990 on the Border Guard (Journal of Laws of 2021, items 1486, 1728, 1898, 2191 and 2333) do not apply;

3) the State Fire Service – the provisions of Article 10(1)(12), Article 12(5)(8), Article 13(6)(17) and Article 35(9), (10) and (10b) of the Act of 24 August 1991 on the State Fire Service (Journal of Laws of 2021, items 1940 and 2490) do not apply;

4) the Customs and Tax Service – the provisions of Article 189(4) and (13) of the Act of 16 November 2016 on the National Tax Administration (Journal of Laws of 2021, item 422, as amended ⁴³) do not apply;

5) the State Protection Service – the provisions of Article 81(2a), (4) and (5) of the Act of 8 December 2017 on the State Protection Service (Journal of Laws of 2021, items 575, 1728 and 2333) do not apply.

4. The compensation referred to in paragraph 2 is subject to the rules referred to in relation to officers of:

1) the Police – in Article 33(3a) of the Act of 6 April 1990 on the Police;

2) the Border Guard – in Article 117c of the Act of 12 October 1990 on the Border Guard;

3) the State Fire Service – in Article 97c of the Act of 24 August 1991 on the State Fire Service;

4) the Customs and Tax Service – in the regulations issued on the basis of Article 189(20) of the Act of 16 November 2016 on the National Tax Administration;

5) of the State Protection Service – in Article 172a of the Act of 8 December 2017 on the State Protection Service.

5. The financial compensation referred to in paragraph 2 is paid out of the State budget.

Article 66 [Transfer of equipment, vehicles and devices to the State Emergency Service of Ukraine]

1. Heads of organisational units of the Police, Border Guard, State Fire Service and the Customs and Tax Service,

as well as organisations operating within those services, may hand over, free of charge, fully operational equipment, vehicles and devices to organisational units of the State Emergency Service of Ukraine, with the consent of the Chief Commander of the Police, Chief Commander of the Border Guard and Chief Commander of the State Fire Service, and the Head of the National Tax Administration, respectively. The equipment, vehicles and devices referred to in the first sentence may also be donated by the Commander of the State Protection Service.

2. The Chief Commander of the Police, Chief Commander of the Border Guard and Chief Commander of the State Fire Service, and the Head of the National Tax Administration, each in their respective scope, inform the minister competent for internal affairs or the minister competent for public finance, respectively, about the consent referred to in paragraph 1. The Commander of the State Protection Service informs the minister competent for internal affairs about the intention to transfer the equipment, vehicles and devices referred to in paragraph 1.

3. The State Fire Service is authorised to arrange and donate to the State Emergency Service of Ukraine fully operational equipment, vehicles and devices from other fire protection units and donors in the territory of the country.

4. The fire protection units and donors authorise the head of the organisational unit of the State Fire Service in writing to carry out the activities referred to in paragraph 3.

5. Any equipment, vehicles and devices so handed over are exempt from any charges and taxes.

Article 67 [Consent of the minister to revisions in the financial plan of the Employment Fund] The provisions of Article 29(12) and Article 52(2)(2) of the Act of 27 August 2009 on public finance do not apply to revisions of the financial plan of the Employment Fund made to enable the performance of any tasks arising from this Act. The revisions are subject to consent from the minister competent for public finance.

Article 68 [Lending of premises in order to temporarily satisfy housing needs] If a building or its part is lent to a citizen of Ukraine referred to in Article 1(1), in order to temporarily satisfy housing needs, the provisions of the Act of 21 June 2001 on the protection of tenants' rights, the housing resource of gminas and the amendment to the Civil Code (Journal of Laws of 2022, item 172) and Article 15zzu(1) of the Act of 2 March 2020 on special solutions related to preventing, counteracting and combating COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws of 2021, item 2095, as amended ⁴⁴), do not apply to this lending.

Article 69 [Conditions for an agreement for temporary lease of premises by a citizen of Ukraine] The provisions of Article 19a(2)(2) and (3), paragraph 3, and Article 19d(5) of the Act of 21 June 2001 on the protection of tenants' rights, the housing resource of gminas and the amendment to the Civil Code, concerning the tenant's indication of another premises where they will be able to live in the event of the obligation to vacate and surrender the premises occupied under the temporary lease agreement being enforced against them, as well as concerning the submission of a statement of the owner of the premises or a person holding the legal title to the premises on their consent to the tenant and persons living with them to live in the premises specified in the statement, do not apply to the conclusion of the agreement for temporary lease of premises by a tenant who is a citizen of Ukraine referred to in Article 1(1).

Article 70 [Conditions for leasing premises by a social housing initiative]

1. Where a social housing initiative:

1) has lent a vacant apartment to a citizen of Ukraine referred to in Article 1(1), in order to temporarily satisfy their housing needs, or

2) has leased a vacant apartment to a citizen of Ukraine referred to in Article 1(1), without concluding with them an agreement referred to in Article 29a(1) of the Act of 26 October 1995 on certain forms of housing support (Journal of Laws of 2021, item 2224)

- the last tenant within the meaning of Article 29a(5) of the Act of 26 October 1995 on certain forms of housing support is considered the last tenant towards whom a return of the participation payment was made.

2. A social housing initiative may lease an apartment to a citizen of Ukraine referred to in Article 1(1), without complying with the conditions referred to in Article 30 of the Act of 26 October 1995 on certain forms of housing support.

Article 71 [Application for broadband Internet access service]

1.⁴⁵⁾ The provision of Article 10(3) of the Act of 27 October 2017 on the National Educational Network (Journal of Laws of 2021, item 989) does not apply where a body running the school or the school headmaster, with the consent of that body, applies to the operator of the National Educational Network referred to in that Act for the provision of a broadband Internet access service with a bandwidth exceeding 100 Mbps, in connection with the launch and operation at a given school of a care point for foreign nationals who have arrived in the territory of the Republic of Poland from the territory of Ukraine in connection with hostilities conducted in the territory of Ukraine. The cost of providing broadband Internet access service with a bandwidth specified in the application is borne by the operator of the National Educational Network throughout the period of the functioning of that care point.

2. A local government unit may apply to the operator of the National Educational Network to provide the service referred to in Article 5(2) of the Act referred to in paragraph 1 again in a building in which the service has been discontinued in connection with the cessation of school activities and in which the care point referred to in paragraph 1 has been launched. The operator of the National Educational Network may resume the provision of the service referred to in the first sentence for the duration of the functioning of that point, if technical conditions permit it. The costs of providing this service are borne by operator of the National Educational Network during the period of the functioning of the care point referred to in paragraph 1.

3. If the rights referred to in paragraphs 1 and 2 are exercised, the headmaster of the school, the body running the school or the local government unit are obliged to immediately inform the operator of the National Educational Network about the cessation of the functioning of the care point referred to in paragraph 1.

Article 72 [Criminal provisions] When sentencing a perpetrator who, during the armed conflict in the territory of Ukraine, has committed a crime referred to in:

1) Article 189, Article 189a(2), Article 191(1)-(2) of the Act of 6 June 1997 "The Criminal Code" (Journal of Laws of 2021, item 2345 and 2447) – the court will order the penalty of imprisonment for no less than 1 year, and in the case of the offence specified in Article 189(3), for no less than 5 years, up to the upper limit of the statutory threat provided for the offence attributed to the perpetrator increased by half;

2) Article 204(1) and (2) of the Act of 6 June 1997 "The Criminal Code" – the court will impose the penalty of imprisonment for 5 to 15 years;

3) Article 203 or Article 204(3) of the Act of 6 June 1997 "The Criminal Code" – the court will impose the penalty of imprisonment for 8 to 15 years or the penalty of imprisonment for 25 years;

4) Article 189a(1) of the Act of 6 June 1997 "The Criminal Code" – the court will impose the penalty of imprisonment for 10 to 15 years or the penalty of imprisonment for 25 years;

Article 73 In the Act of 8 March 1990 on local government of gminas (Journal of Laws of 2022, item 559) in Article 10, paragraph 3 is added with the following wording:

3. Gminas, unions of gminas and associations of local government units may provide aid, including financial assistance, to local and regional communities of other countries. Such aid is provided on the basis of a resolution of the decision-making body of the gmina, union of gminas or competent statutory body of the association of local government units."

Article 74 In the Act on personal income tax of 26 July 1991 (Journal of Laws of 2021, item 1128, as amended ⁴⁶⁾), the following Articles 52zf-52zi are added after Article 52ze:

" Article 52zf.

1. The cost of production or the purchase price of items or rights donated as gifts between 24 February 2022 and 31 December 2022 to counter the effects of hostilities in the territory of Ukraine are tax deductible expense:

1) the organisations referred to in Article 3(2) and (3) of the Act of 24 April 2003 on public benefit activity and volunteering, or equivalent organisations specified in legal provisions governing public benefit activities applicable in the territory of Ukraine,

2) local government units,

3) the Governmental Strategic Reserves Agency,

4) entities providing healthcare services or emergency medical services in the territory of the Republic of Poland or in the territory of Ukraine – if the cost of production or the purchase price were not included in tax deductible expenses, including through depreciation.

2. The cost incurred to provide a free of charge service aimed at countering the effects of hostilities in the territory of Ukraine between 24 February 2022 and 31 December 2022 to the entities mentioned in paragraph 1 is treated as a tax-deductible expense, provided that the cost has not been already deducted, including by depreciation charges.

Article 52zg. The value of the gifts and free of charge services referred to in Article 52zf received between 24

February 2022 and 31 December 2022 by the taxable persons referred to in Article 52zf(1) is not treated as income.

Article 52zh. Any humanitarian aid received between 24 February 2022 and 31 December 2022 by taxable persons being citizens of Ukraine who arrived in the territory of the Republic of Poland from the territory of Ukraine in that period as a result of the ongoing hostilities in that territory, is exempt from income tax.

Article 52zi. The cash benefit referred to in Article 13 of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine (Journal of Laws, item 583) is exempt from income tax.

Article 75 In the Act of 7 September 1991 on the education system (Journal of Laws of 2021, item 1915), the words “point 1” are deleted in Article 93g(3)(1).

Article 76 In the Act of 15 February 1992 on corporate income tax (Journal of Laws of 2021, items 1800, 1927, 2105, 2106, 2269 and 2427), the following Articles 38w to 38z are added after Article 38v:

“ Article 38w.

1. The cost of production or the purchase price of items or rights donated as gifts between 24 February 2022 and 31 December 2022 to counter the effects of hostilities in the territory of Ukraine are tax deductible expense:

1) the organisations referred to in Article 3(2) and (3) of the Act of 24 April 2003 on public benefit activity and volunteering, or equivalent organisations specified in legal provisions governing public benefit activities applicable in the territory of Ukraine,

2) local government units,

3) the Governmental Strategic Reserves Agency,

4) entities providing healthcare services or emergency medical services in the territory of the Republic of Poland or in the territory of Ukraine – if the cost of production or the purchase price were not included in tax deductible expenses, including through depreciation.

2. The cost incurred to provide a free of charge service aimed at countering the effects of hostilities in the territory of Ukraine between 24 February 2022 and 31 December 2022 to the entities mentioned in paragraph 1 is treated as a tax-deductible expense, provided that the cost has not been already deducted, including by depreciation charges.

“Article 38x. The value of the gifts and free of charge services referred to in Article 38w received between 24 February 2022 and 31 December 2022 by the taxable persons referred to in Article 38w(1) is not treated as income.

Article 38y. For the purposes of calculating the loss and share of income in the revenues referred to in Article 24ca(1), the tax-deductible expenses referred to in Article 38w incurred in the period specified in that provision are not taken into consideration.

Article 38z. The cash benefit referred to in Article 13 of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine (Journal of Laws, item 583) is exempt from income tax.

Article 77 In the Act of 5 December 1996 on the professions of medical doctor and dentist (Journal of Laws of 2021, items 790, 1559 and 2232), in Article 7:

1) in paragraph 2i point 3, the full stop is replaced with a semicolon and the following point 4 is inserted:

“4) a medical doctor or dentist provides healthcare services in healthcare facilities providing services to the persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine (Journal of Laws, item 583).”;

2) the following paragraph 16a is added after paragraph 16:

16a. A medical doctor or dentist who holds a conditional licence referred to in paragraph 13 may, as part of their medical or dental practice, provide healthcare services in healthcare facilities providing services to the persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine. Practising in healthcare facilities providing services to victims of the armed conflict in Ukraine does not require the consent referred to in paragraph 16.

Article 78 In the Act of 5 June 1998 on local voivodeship government (Journal of Laws of 2022, item 528), the existing text of Article 7a is marked as paragraph 1 and paragraph 2 is added in the following wording:

2. Poviats, unions of poviats and associations of poviats may provide aid, including financial assistance, to local and regional communities of other countries. Such aid is provided on the basis of a resolution of the decision-making body of the poviat, union of poviats or competent statutory body of the association of poviats.

Article 79 In the Act of 5 June 1998 on local voivodeship government (Journal of Laws of 2022, item 547), the existing text of Article 8a is marked as paragraph 1 and paragraph 2 is added in the following wording:

2. Voivodeships may provide aid, including financial assistance, to local and regional communities of other countries. The basis for granting this aid is a resolution of the Sejmik of the Voivodeship.

Article 80 The Act of 13 June 2003 on granting protection to foreign nationals in the territory of the Republic of Poland (Journal of Laws of 2021, items 1108 and 1918) is amended as follows:

1) in Article 74 the following paragraph 1a is inserted after paragraph 1:

1a. A cash benefit may be provided to the applicant and to the person on whose behalf the applicant is applying, without the need to report to the centre.

2) in Article 106 the following paragraph 4 is added:

4. The provisions of this chapter apply in the scope not regulated by separate provisions, which define the categories of persons enjoying temporary protection in the Republic of Poland.

3) in Article 109, the existing text is marked as paragraph 1 and the following paragraph 2 is added:

2. The Head of the Office refuses the temporary protection status by way of a decision which is final.

4) in Article 110:

- a) paragraphs 2 and 3 are repealed,
- b) paragraph 4 is amended to read as follows:

4. No fee is charged for the issue of the visa referred to in paragraph 1.

- c) the following paragraphs 5 to 8 are added:

5. A person enjoying temporary protection is issued by the Head of the Office, upon the request of such person, with a certificate confirming their temporary protection status.

6. The certificate referred to in paragraph 5 is valid until the date of expiry of the period for which temporary protection is granted pursuant to the decision of the Council of the European Union referred to in Article 107(1). If this period is extended under European Union law, the validity of the certificate is extended accordingly by virtue of law.

7. The certificate referred to in paragraph 5 is an exclusive proof of the temporary protection status in the Republic of Poland, subject to Article 106(4), and during its validity it certifies the right of its holder to stay in the territory of the Republic of Poland.

8. No stamp duty is charged for the issue of the certificate referred to in paragraph 5.

5) in Article 112:

- a) paragraph 1 is amended to read as follows:

1. A person enjoying temporary protection, to whom the certificate referred to in Article 110(5) has been issued, upon their request, is provided by the Head of the Office with medical care and granted assistance by way of accommodation and meals or assistance in the form of a cash benefit. Where the Head of the Office is not able to provide assistance through accommodation and meals, he provides a cash benefit. The provision of assistance in the form of a cash benefit is made in accordance with the procedure and rules set forth in Chapter 5, Section II.

- b) paragraph 1a and 1b are added after paragraph 1 in the following wording:

1a. The medical care and assistance referred to in paragraph 1 is provided to the extent of available resources for a period of no less than 2 months, but no longer than the validity period of the certificate referred to in Article 110(5).

1b. The medical care and assistance referred to in paragraph 1 is not provided in the case of the use of social assistance and medical care under the provisions of Chapter 5, Division II.

- c) the following paragraph 5 is added:

5. The provisions of the Act of 11 September 2019 "Public Procurement Law" do not apply to public procurement procedures required to secure medical care and assistance referred to in paragraph 1 by the Head of the Office.

6) Articles 114 and 115 are repealed;

7) in Article 117, paragraph 3 is amended to read as follows:

3. The persons referred to in paragraphs 1 and 2 are issued visas and certificates under the conditions laid down in Article 110.

8) in Article 117b, paragraph 4 is amended to read as follows:

4. As of the date on which a person enjoying temporary protection in the Republic of Poland leaves this territory, the visa issued to them, referred to in Article 110(1), expires.

9) in Article 119(1), subparagraph d of point 6 is repealed;

10) in Article 121, paragraph 1, point 5 is amended to read as follows:

“ **5)** in point 5, information is kept on the certificates referred to in Article 110(5), the administrative decisions

referred to in Article 109 and the data referred to in Article 8, concerning persons with a temporary protection status; ”.

Article 81 The Act of 27 August 2004 on publicly funded healthcare services (Journal of Laws of 2021, item 1285, as amended ⁴⁷⁾) is amended as follows:

1) in Article 12 point 12, the full stop is replaced with a semicolon and the following point 13 is added:

“**13)** Article 37 of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine (Journal of Laws, item 583).”;

2) in Article 188, the following paragraph 2d is added after paragraph 2c:

2d. The Fund processes personal data of persons entitled to healthcare services, other than those specified in paragraph 2, for the purpose of:

- 1) confirming the right to healthcare services;
- 2) settling the costs of healthcare services provided to entitled persons;
- 3) checking the type and scope of the services provided and the reason why they were provided;
- 4) confirming that services have been provided;
- 5) control of compliance with the principles of legality, economy, reliability and expediency of the financing of healthcare services provided.

Article 82 In the Act of 26 April 2007 on crisis management (Journal of Laws of 2022, item 261), the following Articles 7a-7c are added after Article 7:

“ Article 7a.

1. In a crisis situation, the Prime Minister may, on his own initiative or at the request of the Head of the Prime Minister’s Chancellery or the minister in charge of a government administration department, issue instructions binding for:

- 1) government administrative bodies;
 - 2) State-owned legal persons and State organisational units with legal personality;
 - 3) bodies of local government units, local government legal persons and local government organisational units without legal personality;
 - 4) legal persons and organisational units without legal personality and entrepreneurs.
2. The instructions referred to in paragraph 1 are issued to:
- 1) ensure the proper functioning, protection, enhancement, or restoration of critical infrastructure;
 - 2) take control of an emergency situation having a particularly negative impact on the level of security of people, property or the environment;
 - 3) remove the effects of the crisis situation referred to in point 2.
3. The instructions referred to in paragraph 1 are issued by means of an administrative decision, are immediately enforceable upon delivery or publication, and do not require substantiation.
4. The instructions referred to in paragraph 1 may be revoked or amended if so required by public interest or legitimate interest of a party. Any such revocation or amendment does not require consent from the parties.
5. The instructions referred to in paragraph 1 may not concern determinations on the merits of a case which is to be resolved by means of an administrative decision, and may not concern operational and intelligence activities, investigative activities or activities undertaken in prosecution of minor offences.
6. The tasks imposed in line with the procedure referred to in paragraph 1 are executed by local government units as delegated tasks of government administration.

Article 7b.

1. When issuing the instruction referred to in Article 7a(1) with regard to the entities referred to in Article 7a(1)(4), the Prime Minister designates the minister in charge of the government administration department responsible for concluding an agreement with the entity or designates the Head of the Prime Minister’s Chancellery to conclude the agreement.

2. The performance of the tasks covered by the instruction issued with respect to the entities referred to in Article 7a(1)(4) takes place on the basis of an agreement concluded with the entity by the minister in charge of a government administration department or by the Head of the Prime Minister’s Chancellery, and is financed from the State budget funds from the budget line at the disposal of a minister or of the Head of the Prime Minister’s Chancellery, respectively.

3. If the agreement referred to in paragraph 2 is not concluded, the tasks covered by the instruction are performed on the basis of the decision referred to in Article 7a(3). In that case, the decision is immediately enforceable and financed from the funds referred to in paragraph 2.

Article 7c.

1. The provisions of the Act of 11 September 2019 “Public Procurement Law” (Journal of Laws of 2021, item 1129, 1598, 2054 and 2269 and of 2022, item 25) do not apply to the procurement of services or supplies necessary for the implementation of instructions referred to in Article 7a(1).

2. Within 7 days of awarding the contract referred to in paragraph 1, the contracting authority publishes in the Public Procurement Bulletin [*Biuletyn Zamówień Publicznych*] the information on the award of the contract, specifying:

- 1) name and address of the contracting authority's registered office;
- 2) date and place of the contract or information that the contract was concluded electronically;
- 3) a description of the subject matter of the contract, detailing the quantity of items or other goods and the scope of services, as appropriate;
- 4) the price or the maximum price if the price is not known at the time the notice is published;
- 5) indication of the facts justifying the award of the contract without application of the provisions of the Act of 11 September 2019 "Public Procurement Law";
- 6) the name of the entity or the name and surname of the person with whom the contract was concluded.

Article 83 The Act of 27 August 2009 on public finance (Journal of Laws of 2021, item 305, as amended ⁴⁸⁾) is amended as follows:

1) in Article 112aa in paragraph 3:

a) in paragraph 5, a comma is added at the end and the following paragraph 6 is added:

“ **6)** planned expenditures of the Assistance Fund referred to in the Act of 12 March 2022 on assistance to citizens of Ukraine in connection with the armed conflict in Ukraine (Journal of Laws, item 583), as well as expenditures or costs of bodies and units referred to in paragraph 1, financed with resources from the Assistance Fund, to which the provisions of paragraphs 2 and 2a do not apply:

a) specified in the financial plan of the Assistance Fund approved within the time limit referred to in Article 14(31) of the Act of 12 March 2022 on assistance to citizens of Ukraine in connection with the armed conflict in Ukraine,

b) in the amount specified in the plan referred to in Article 14(27) of the Act of 12 March 2022 on assistance to citizens of Ukraine in connection with the armed conflict in Ukraine - if the financial plan is not approved within the time limit mentioned in Article 14(31) of that Act”,

b) the common part is amended to read as follows:

“ - and increased with the amount of one-time and temporary actions planned for year n in terms of income, referred to in Council Regulation No. 1466/97/EC of 7 July 1997 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies, if the value of each of them exceeds 0.03% of the value of gross domestic product forecast in the draft Budget Act for year n, submitted to the Sejm, constitutes a final limit for expenditures of bodies and units referred to in Article 9 point 1, and of State budget units, except for bodies and units referred to in Article 139(2)(7 and (8), excluding the Social Insurance Institution [ZUS], as well as the funds established, entrusted or transferred to Bank Gospodarstwa Krajowego under separate acts, except for the Fund for Counteracting COVID-19 referred to in Article 65(1) of the Act of 31 March 2020 on amendments to the act on special solutions related to preventing, counteracting and combating COVID-19, other infectious diseases and crisis situations caused by them, and except for the Assistance Fund referred to in the Act of 12 March 2022 on assistance to citizens of Ukraine in connection with the armed conflict in Ukraine.”;

2) in Article 249:

a) in paragraph 4, point 3 is amended to read as follows:

“ **3)** other grants as provided in paragraph 5; ”,

b) paragraph 5 is amended to read as follows:

5. The financial plan of a local government budget unit other than the marshal's office, powiat starost office or gmina office, may include grants related to the implementation of operational programs and other grants, including those awarded for financing or co-financing of the implementation of a public task to non-governmental organisations referred to in Article 3(2) of the Act of 24 April 2003 on public benefit activity and volunteering, and to entities listed in Article 3(3) of that Act.

Article 84 In the Act of 24 September 2010 on population register (Journal of Laws of 2021, item 510, 1000, 1641 and 1978 and of 2022, item 350) in Article 8:

1) point 24 is amended to read as follows:

“ **24)** the series, number and date of validity of a valid travel document of the foreign national or other valid document confirming identity and citizenship, and in the case of a person referred to in Article 1(1) of the Act of 12 March 2022 on assistance to citizens of Ukraine in connection with the armed conflict in Ukraine (Journal of Laws, item 583), the designation of the document on the basis of which the identity of the person was established; ”;

2) in letter c of paragraph 24a, the semicolon is replaced by a comma and the following letter d is added:

“ **d)** UKR – in the case of a citizen of Ukraine who has been assigned a PESEL number under Article 4 of the Act of 12 March 2022 on assistance to citizens of Ukraine in connection with the armed conflict in Ukraine; ”.

Article 85 In the Act of 12 May 2011 on the reimbursement of drugs, food for special medical purposes and medical devices (Journal of Laws of 2022, item 463), point 4 of Article 45a:

1) in letter b the fifth indent is amended to read as follows:

“ - 6 - in the case of a person from outside the European Union who is covered by health insurance in the Republic of Poland and does not have a PESEL number, or a person other than an insured person who is entitled to free healthcare services in accordance with the provisions mentioned in Article 12 of the Act on services, or, alternatively”;

2) in letter c the fifth indent is amended to read as follows:

“ - 6 - for the passport number or another identity card with a photo – in the case of a foreign national who is covered by health insurance in the Republic of Poland and does not have a PESEL number, or a person other than an insured person who is entitled to free healthcare services in accordance with the provisions mentioned in Article 12 of the Act on services, or, alternatively”.

Article 86 In the Act of 15 July 2011 on the professions of nurse and midwife (Journal of Laws of 2022, item 551) in Article 35a:

1) in paragraph 10 point 3, the full stop is replaced with a semicolon and the following point 4 is added:

“**4)** a nurse or midwife provides healthcare services in healthcare facilities providing services to the persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in the territory of Ukraine (Journal of Laws, item 583).”;

2) the following paragraph 21a is added after paragraph 21:

21a. A nurse or midwife who holds a conditional licence referred to in paragraph 18 may, as part of their practice of the profession of nurse or midwife, provide healthcare services in healthcare facilities providing services to the persons whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine. The practice of the profession in healthcare facilities providing services to victims of the armed conflict in Ukraine does not require the consent referred to in paragraph 21.

Article 87 The Act of 19 August 2011 on sign language and other means of communication (Journal of Laws of 2017, item 1824) is amended as follows:

1) in Article 3, the following point 1a is added after point 1:

“ **1a)** the Polish language - means the Polish language in writing taught by the glottodidactic method; the provisions of Article 11a(1) of the Act of 7 October 1999 on the Polish language (Journal of Laws of 2021, item 672) apply accordingly to entitled persons residing in the Republic of Poland; ”;

2) in Article 18:

a) paragraph 1 is amended to read as follows:

1. Persons referred to in Article 2(1) may benefit from a form of training in Polish, the Polish Sign Language [*PJM*], the Sign Language System [*SJM*], Methods of communication for deafblind people [*SKOGM*] or interpreter-guide of their choice.

b) in paragraph 4, in the common part, after the word “training” the words “Polish language” are added.

Article 88 The Act of 12 December 2013 on foreign nationals (Journal of Laws of 2021, item 2354 and of 2022, item 91) is amended as follows:

1) in Article 449(2)(18), the full stop is replaced with a semicolon and the following point 19 is added:

“ **19)** the register referred to in Article 3(3) of the Act of 12 March 2022 on assistance to citizens of Ukraine in connection with the armed conflict in Ukraine (Journal of Laws, item 583).”;

2) in Article 450:

a) in paragraph 1, the beginning of enumeration is amended to read as follows:

“Data processed in the national set of records, registers and list concerning foreign nationals referred to in Article 449(2)(1)-(12), (16), (17) and (19) are made available to the following entities, to the extent necessary to carry out their statutory tasks:”

b) in paragraph 2, the beginning of enumeration is amended to read as follows:

“Data processed in the national set of records, registers and list concerning foreign nationals referred to in Article 449(2)(1)-(12), (16) and (19) are made available to:”

c) the following paragraph 2a is added after paragraph 2:

2a. Data processed in the national set of records, registers and list concerning foreign nationals referred to in Article 449(2)(19) are made available to the National Health Fund.

Article 89 In the Act of 25 June 2015 “Consular Law” (Journal of Laws of 2021, item 823 and of 2022, item 350) in Article 16, paragraph 3 is amended to read as follows:

3. In justified situations, with the consent of the minister competent for foreign affairs, a consul may authorise the following persons in writing, for a specified period of time, to perform certain functions:

1) members or diplomatic and consular staff or auxiliary staff within the meaning of the Act of 21 January 2021 on foreign service;

2) persons employed in a post of the Republic of Poland abroad within the meaning of the Act of 21 January 2021 on foreign service under employment contracts concluded in compliance with the law of the host country and based on an appointment within the meaning of the provisions of the Act of 26 June 1974 “Labour Code” (Journal of Laws of 2020, item 1320; and of 2021, item 1162), including persons employed for as long as a family member is in office at that post.

Article 90 The Act of 10 June 2016 on anti-terrorist activities (Journal of Laws of 2021, item 2234) is amended as follows:

1) in Article 13:

a) paragraph 1 is amended to read as follows:

1. In order to provide telecommunications in connection with events, in particular mass events or assemblies, during which an event of a terrorist nature or a threat to public safety and order may occur, the telecommunications operator is entitled, and at the request of the minister competent for information technology or the authority responsible for public safety and order is obliged, to:

1) install temporary radiocommunication systems together with antenna supporting structures, in particular base stations of mobile telecommunication networks, also on civil construction works not permanently tied to the ground,

2) construction, reconstruction or installation of cabling infrastructure and other equipment or infrastructure to the extent necessary for the commissioning and proper operation of the systems referred to in point 1, provided that the execution of the work and the placed infrastructure must not cause danger to life or the safety of property – for a period not exceeding 30 days or for a period no longer than specified in the request of that minister or authority.

b) paragraphs 3 to 5 are replaced by the following:

3. The performance of the work referred to in paragraph 1:

1) does not require:

a) a decision on the construction permit referred to in Article 28(1) of the Act of 7 July 1994 “Construction Law” (Journal of Laws of 2021, item 2351 and of 2022, item 88) or notification referred to in Article 30 of that Act,

b) the decision referred to in Article 39(3) and (7) and Article 40(1) of the Act of 21 March 1985 on public roads (Journal of Laws of 2021, item 1376 and 1595 and of 2022, item 32),

c) the conclusion of an agreement on the use of land covered by water, as referred to in Article 261(1)(8) of the Act of 20 July 2017 “Water Law” (Journal of Laws of 2021, items 2233 and 2368, and of 2022, items 88 and 258);

2) in the event that such works are to be carried out within the rights-of-way of a public road – may take place after informing the appropriate manager of the road of the planned scope of occupation of the right-of-way, and it is not required to prepare a traffic organisation project referred to in implementing regulations issued on the basis of Article 10(12) of the Act of 20 June 1997 “Traffic Law” (Journal of Laws of 2021, item 450, as amended⁴⁹⁾), and no fee referred to in Article 40(3) of the Act of 21 March 1985 on public roads is charged;

3) where it is possible to use the technological channel referred to in Article 39(6) of the Act of 21 March 1985 on public roads to carry out such works, the technological channel is made available immediately under the supervision of the road manager and the fee referred to in Article 39(7g) of that Act is not charged.

4. The systems referred to in paragraph 1 may be put into operation before the delivery to the competent environmental protection authority of the notification referred to in Article 152(1) of the Act of 27 April 2001 “Environmental Protection Law” (Journal of Laws of 2021, items 1973, 2127 and 2269). If this is the case, the notification is delivered to the competent authority within 30 days of the date when the system is put into operation. The provisions of Article 152(4)-(4c) and Article 152b of the Act of 27 April 2001 “Environmental Protection Law” do not apply.

5. For the benefit of the telecommunications operator who performs the works referred to in paragraph 1, the real

property may be encumbered with an easement consisting in the right of the operator to perform those works and use the encumbered property during the period referred to in that provision, in accordance with the purpose of the facilities referred to in paragraph 1.

2) the following Article 13a is added after Article 13:

“ Article 13a.

1. The Prime Minister, taking into account the possibility of a terrorist event or a threat to public security and order, may, by means of an ordinance, restrict public access to lists, registers, databases and ICT systems containing location data of technical infrastructure.

2. The ordinance referred to in paragraph 1 indicates the lists, registers, databases and ICT systems to which public access is restricted and the period of such restriction.

3. The administrators of the lists, registers, databases and ICT systems indicated in the ordinance referred to in paragraph 1 restrict public access to them in accordance with that ordinance without delay.

Article 91 In the Act of 9 March 2017 on the metropolitan union in the Śląskie Voivodeship (Journal of Laws of 2022, item and 439), the following paragraph 3 is added in Article 16:

3. The metropolitan union may provide assistance, including financial assistance, to local and regional communities of other countries. Such assistance is provided on the basis of a resolution of the assembly.

Article 92 In the Act of 7 July 2017 on the National Agency for Academic Exchange (Journal of Laws of 2019, item 1582), the following paragraph 4 is added in Article 25:

4. In justified situations, upon the consent of the minister competent for higher education and science, the Agency will not disclose the names of citizens of the countries to which such consent pertains, as well as the names of entities operating in the territories of those countries, on the lists referred to in paragraph 3, and will not provide any information on those persons and entities it may have in connection with the performance of the tasks referred to in Article 2, pursuant to the Act of 6 September 2001 on Access to Public Information (Journal of Laws of 2020, item 2176; and of 2021, items 1598 and 1641).

Article 93 In the Act of 20 July 2018 “Law on Higher Education and Science” (Journal of Laws of 2022, item 574) in Article 327, paragraph 3 is amended to read as follows:

3. Completion of studies of a certain level by a foreign national who has been granted a refugee status or a subsidiary protection status, or a foreign national who has been granted a temporary residence permit in connection with the circumstances referred to in Article 159(1)(1)(c) or (d) of the Act of 12 December 2013 on foreign nationals, or a citizen of Poland who has entered the territory of the Republic of Poland directly from the territory of Ukraine between 24 February 2022 and a date specified in the provisions issued under Article 2(4) of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine (Journal of Laws, item 583), or the citizen of Ukraine staying in the territory of the Republic of Poland whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1) of the Act of 12 March 2022 on assistance to citizens of Ukraine in the context of the armed conflict in Ukraine, who do not have a diploma in their possession, may be confirmed by means of a procedure aimed at confirming the completion of studies of a certain level.

Article 94 The Act of 14 October 2021, amending the Act on amendments to the act on identity cards and certain other acts (Journal of Laws, item 1978) is amended as follows:

1) the following Article 6a is inserted after Article 6:

“ Article 6a. The minister competent for information technology publishes in the Journal of Laws of the Republic of Poland a communication setting the date of implementation of technical solutions for application of provisions of Article 1 point 3, Article 3 point 2 and 3 in the scope of Article 32(6)-(8) and points 6-8 and Article 4 points 2 and 4 of the Act. The communication is published at least 14 days prior to the effective date of the indicated provisions of the Act.”;

2) in Article 8:

a) point 2 is amended to read as follows:

“ **2)** Article 1 point 3, Article 3 points 2 and 3 in respect of Article 32(6)-(8) and points 6-8 and Article 4 point 2 and 4, which take effect on the date specified in the communication referred to in Article 6a; ”,

b) point 3 is repealed,

c) in point 4, the full stop is replaced by a semicolon and the following point 5 is added:

“ **5)** Article 6a, which takes effect on 2 June 2022. “.

Article 95 The Act of 27 January 2022 on passport documents (Journal of Laws, item 350) is amended as follows:

1) in Article 104, paragraph 2 is amended to read as follows:

2. On the date of entry into force of this Act, the passport records and the central record of issued and invalidated passport documents maintained pursuant to the Act amended in Article 98 is liquidated in accordance with the rules and in the manner laid down in the Act of 14 July 1983 on national archive resources and archives.”;

2) Article 105 is amended to read as follows:

“ Article 105. Passport documents issued before the entry into force of this Act remain valid until the expiry dates stated in them.”;

3) the following Article 110a is added after Article 110:

“ Article 110a. The minister competent for information technology, in consultation with the minister competent for internal affairs, publishes in the Journal of Laws of the Republic of Poland a communication setting the date of implementation of technical solutions for issuing passport documents in accordance with the provisions of this Act. The communication is published no less than 14 days before the date of implementation of the technical solutions specified in that communication.”;

4) Article 111 is amended to read as follows:

“ Article 111. The Act enters into force on the date specified in the communication published pursuant to Article 110a, except for:

1) Article 98, which enters into force 7 days after the date of publication of the communication;

2) Article 110a, which takes effect on 27 March 2022. “.

Article 96 [Amendments to study regulations]

1. In the academic year 2021/2022, a higher education institution may amend the resolution referred to in Article 70(1) of the Act of 20 July 2018 “Law on Higher Education and Science”, that specifies the conditions, procedure, start and end date of the admissions process and the manner of conducting such admissions for study programmes commencing in the second semester of the academic year 2021/2022 and in the academic year 2022/2023.

2. Until 30 September 2022, Article 75(2) and (4) of the Act of 20 July 2018 “Law on Higher Education and Science” does not apply to the amendments of the study regulations introduced to the extent necessary for admission of persons who on 24 February 2022 were students of higher education institutions operating in the territory of Ukraine. The time limit for consulting the regulations with the student government is 5 working days, and if no agreement is reached, the regulations enter into force under a renewed resolution of the senate adopted by a simple majority of its statutory composition.

3. The Rector may change the organisation of the academic year 2021/2022 specified in the internal acts of the higher education institution.

4. In the academic year 2021/2022, full-time and part-time study courses may be taught jointly to the extent necessary to enable the persons referred to in paragraph 2 to pursue their studies.

Article 97 [Rules for inclusion of data in the national set of records, registers and list concerning foreign nationals]

1. The Head of the Office for Foreigners, in consultation with the Commander-in-Chief of the Border Guard, includes the data processed in the register referred to in Article 3(3) in the national set of records, registers and list concerning foreign nationals referred to in Article 449(1) of the Act amended in Article 88, by 1 January 2023.

2. Until the data referred to in paragraph 1 are included in the national set of records, registers and list concerning foreign nationals, the Commander-in-Chief of the Border Guard ensures that such data are provided by data teletransmission to:

1) the Head of the Internal Security Agency,

2) the Head of the Foreign Intelligence Agency,

3) the Head of the Central Anti-Corruption Bureau,

4) the Head of the Military Counterintelligence Service,

- 5) the Head of the Military Intelligence Service,
- 6) the minister competent for health matters,
- 7) the minister competent for labour matters,
- 8) the minister competent for family matters,
- 9) the minister competent for information technology,
- 10) the Head of the Office for Foreigners,
- 11) police bodies,
- 12) the Commander of the State Protection Service,
- 13) authorities of the National Tax Administration,
- 14) voivodes,
- 15) voivodeships,
- 16) poviats,
- 17) gminas,
- 18) National Health Fund,
- 19) Social Insurance Institution [ZUS],
- 20) State Labour Inspection,
- 21) the Agricultural Social Insurance Fund [KRUS],
- 22) a unit subordinate to the minister competent for health matters, competent in the field of healthcare information systems
 - to the extent necessary to carry out their statutory tasks;
- 23) the competent authority within the meaning of the Act of 28 November 2003 on family benefits with a view to carrying out the task referred to in Article 22c of the Act of 28 November 2003 on family benefits, through the office of the minister competent for family matters,

3. Until the data referred to in paragraph 1 are included in the national set of records, registers and list concerning foreign nationals, the Commander-in-Chief of the Border Guard provides such data to courts and public prosecutors immediately at their written request.

Article 98 [Period of providing social support to citizens of Ukraine]

1. The assistance referred to in Article 12 may be provided to citizens of Ukraine for the period from 24 February 2022.
2. In the period from 24 February 2022, local government units, unions of local government units, associations of local government units and a metropolitan union may provide assistance to citizens of Ukraine and support to local and regional communities of other countries, including through the disbursement of financial resources.

Article 99 [Settlement of healthcare services provided to citizens of Ukraine] The provisions of Article 37 apply to settlement of healthcare services provided on or after 24 February 2022 to citizens of Ukraine whose stay in the territory of the Republic of Poland is considered legal pursuant to Article 2(1).

Article 100 [Recognition of a citizen of Ukraine as an unemployed person] In cases on recognition or refusal to recognise a citizen of Ukraine as an unemployed person that were initiated and not concluded by 24 February 2022, the provision of Article 22(6) applies.

Article 101 [Lending of real property to a local government unit]

1. In order to support local government units in the implementation of additional tasks under the Act in connection with hostilities conducted in the territory of Ukraine, the Minister of Justice lends to a local government unit the real property remaining under the permanent management of a juvenile detention centre and a juvenile shelter as a temporary accommodation facility.

2. The lending referred to in paragraph 1 takes place by means of an agreement concluded between the head of a juvenile detention centre and a juvenile shelter and the executive body (head of a rural gmina [wójt], city mayor, city president, powiat starost) of the local government unit.

3. The agreement referred to in paragraph 2 must include:

1) the term of the agreement;

2) the scope of tasks to be performed, in particular, teaching, upbringing and care activities, as well as provision of psychological and pedagogical assistance to children and young persons who are citizens of Ukraine;

3) the rules for providing psychological and pedagogical support to parents or legal guardians of children and youth who are citizens of Ukraine;

4) the principles of organisation of meals for citizens of Ukraine.

4. Pursuant to the agreement referred to in paragraph 2, the head of the juvenile detention centre and the juvenile shelter remains the head of the facility that is used as a temporary accommodation facility. Employees of the juvenile detention centre and a juvenile shelter remain employees of the facility that is used as a temporary accommodation facility.

5. The head of the temporary accommodation facility will determine the new tasks and responsibilities of the employees of the temporary accommodation facility in accordance with the tasks set out in the Act.

Article 102 [Conditions for lending buildings of juvenile detention centres and shelters for accommodation purposes]

1. The Minister of Justice, by means of an ordinance, will indicate juvenile detention centres and juvenile shelters that will be lent to local government units for the purpose of providing assistance to citizens of Ukraine as a temporary accommodation facilities.

2. The Minister of Justice, after the cessation of the conditions under the Act in connection with the hostilities conducted in the territory of Ukraine, will restore the statutory activities of the centre and the shelter.

Article 103 [Temporary relocation of juveniles staying in juvenile detention centres and shelters] In order to temporarily relocate juveniles staying in juvenile detention centres and juvenile shelters, the Minister of Justice designates detention centres and shelters to which juveniles will be relocated.

Article 104 [Documents for establishing identity] In the case referred to in Article 60b(1)(1)(b) of the Act of 16 July 2004 "Telecommunications Law" (Journal of Laws of 2021, item 576 and of 2022, item 501), the citizen of Ukraine staying in the territory of the Republic of Poland whose stay is considered legal pursuant to Article 2(1), may provide the type, number and series, if the document includes them, of a travel document or another document with a photograph on the basis of which it is possible to establish identity.

Article 105 [Exclusion of application of provisions on public finance] The provisions of Article 50(1a)-(1c), (4) and (5) of the Act of 27 August 2009 on public finance do not apply to the expenditures arising from this Act.

Article 106 [Transfer of budget expenditures planned in line 73 – Social Insurance Institution] In 2022, for the purposes of carrying out the tasks arising from the Act, the minister competent for public finance, upon request from the President of the Polish Social Insurance Institution, may transfer expenditures scheduled in line 73 – Polish Social Insurance Institution between the divisions of State budget expenditures.

Article 107 [Instructions and agreements implemented by a voivode]

1. Instructions and agreements implemented by a voivode on the basis of the Act of 23 January 2009 on the voivode and government administration in the voivodeship (Journal of Laws of 2022, item 135) and the Act of 26 April 2007 on crisis management (Journal of Laws of 2022, items 261 and 583), in order to ensure cooperation of government and local government bodies operating in the voivodeship, concluded on or after 24 February 2022 as regards assistance provided to the citizens of Ukraine, remain valid until 31 May 2022.

2. Article 12(16) does not apply to the instructions referred to in paragraph 1.

Article 108 [Grants to a state-financed unit of the local government] A state-financed unit of the local government that performs tasks related to providing assistance to citizens of Ukraine in connection with the armed conflict in the territory of that country may receive grants from the budget of the local government unit exceeding 50% of the costs of its activities.

Article 109 [Transfer of installments of the educational, compensatory, balancing and regional part to meet the needs of the local government] In 2022, installments of the educational, compensatory, balancing and regional part of the general subsidy may be transferred to all units of local government at dates earlier than those stipulated in Article 34(1) of the Act of 13 November 2003 on revenues of units of local government.

Article 110 [Rules for reduction of planned current expenditure]

1. In determining the relation referred to in Article 242 of the Act of 27 August 2009 on public finance, the planned current expenditure are reduced by the planned current expenditure incurred for the implementation of tasks related to providing assistance to citizens of Ukraine in connection with the armed conflict in the territory of this country, in the part in which they are not financed with public funds received by the entity for this purpose.

2. The assessment whether the rule referred to in Article 242 of the Act of 27 August 2009 on public finance has been observed is made with consideration of the spent current expenditure reduced by the spent current expenditure incurred for the implementation of tasks related to providing assistance to citizens of Ukraine in connection with the armed conflict in the territory of this country, in the part in which they were not financed with public funds received by the entity for this purpose.

3. In determining the relation limiting the level of payment of debt of a local government unit for year 2023 and for subsequent years, the current expenditure of that unit are reduced by the current expenditure incurred for the implementation of tasks related to providing assistance to citizens of Ukraine in connection with the armed conflict in the territory of this country, in the part in which they are not financed with public funds received by the entity for this purpose.

Article 111 [Amendments to the budget of a local government unit] In order to implement tasks related to assistance to citizens of Ukraine in connection with the armed conflict in the territory of that state, the decision-making body of a local government unit may authorise the head of the rural gmina [*wójt*] (city mayor, city president), the poviát board or the board of the voivodeship to:

1) make changes in the plan of income and expenditure in the budget of the local government unit, including transfers of expenditures between the budget classification divisions;

2) perform the activities referred to in Article 258(1)(2) and (3) of the Act of 27 August 2009 on public finance;

3) make changes in the multi-annual financial forecast and in the expenditure plan of the budget of the local government unit related to the introduction of new investments or investment purchases by the unit, provided that the change will not have a negative effect on the result of the budget of the unit.

Article 112 [Resolution not to conduct public consultations in the form of a participatory budgeting]

1. In relation to the implementation of tasks related to the assistance of citizens of Ukraine in connection with the armed conflict in the territory of that country, the city council of a city with poviát rights may adopt a resolution on:

1) not conducting public consultations in the form of participatory budgeting referred to in Article 5a(5) of the Act of 8 March 1990 on local gmina government for projects to be implemented in 2024;

2) suspension of public consultations in the form of participatory budgeting referred to in Article 5a(5) of the Act of 8 March 1990 on local gmina government for projects to be implemented in 2023;

3) suspension of certain projects from the participatory budgeting funds in 2022.

2. The resolution referred to in paragraph 1(3) may not apply to projects whose implementation began before the date when the resolution is to enter into force.

3. The resolution referred to in paragraph 1(2) must also specify:

1) the year in which the projects scheduled for implementation in 2023 will be implemented;

2) the rules for dealing with projects submitted to date and scheduled for implementation in 2023, including the timetable for evaluating such projects, the appeal procedure in the event of negative evaluation, considering such appeals, voting by residents, and announcing the results of the vote.

4. The resolution referred to in paragraph 1(3) also specifies the schedule for the implementation of the projects covered by the resolution.

Article 113 [Special-purpose grants to finance local government tasks] Special-purpose grants may be provided from the State budget to competent local government units to finance or co-finance tasks related to providing assistance to citizens of Ukraine in connection with the armed conflict in the territory of that country. In the case of co-financing of own current and investment tasks, the amount of the grants may constitute more than 80% of the task implementation costs.

Article 114 [Communication setting the date of implementation of technical solutions] The minister competent for information technology publishes in the Journal of Laws of the Republic of Poland a communication setting the date of implementation of technical solutions for application of provisions of Articles 4 to 10.

Article 115 [Report on the implementation of the Act] The Council of Ministers submits a detailed written report on the implementation of the Act to the Sejm and the Senate once every 12 months. The report is promptly debated by the Sejm and the Senate.

Article 116 [Entry into force] This Act enters into force on the date of its publication, with effect from 24 February 2022, except for:

1) Article 12(10)-(16), Article 72 and Article 89, which enter into force on the day following the date of publication;

2) Article 95, which enters into force on 27 March 2022.

²⁾ Article 1(1) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.

³⁾ Article 1(2) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.

⁴⁾ Article 1(2) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.

⁵⁾ Article 2(4) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.

⁶⁾ Article 3(3) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.

⁷⁾ Article 4(4)(19) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.

⁸⁾ Article 4(4)(20) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.

⁹⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 1236, 1535, 1773, 1927, 1981, 2054 and 2270.

¹⁰⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 1162, 1621, 2270, 2317 and 2445; and of 2022, item 91.

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- ¹¹⁾ Article 25(3a) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ¹²⁾ Article 25(3b) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ¹³⁾ Article 25(3c) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ¹⁴⁾ Article 25(5) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ¹⁵⁾ Article 25(7) within the meaning of the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ¹⁶⁾ Article 25(10a) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ¹⁷⁾ Article 25(16) within the meaning of the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ¹⁸⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 1981, 2052, 2262, 2270, 2289, 2328 and 2459; and of 2022, items 1, 366 and 480.
- ¹⁹⁾ Article 25(20) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²⁰⁾ Article 25(21) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²¹⁾ Article 25a added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²²⁾ Article 25b added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²³⁾ Amendments to the above-mentioned Regulation were announced in OJ L 127 of 23.05.2018, p. 2 and OJ L 74 of 04.03.2021, p. 35.
- ²⁴⁾ Article 25c added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²⁵⁾ Article 26(4) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²⁶⁾ Article 26(4a) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²⁷⁾ Article 26(4b) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²⁸⁾ Article 26(4c) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ²⁹⁾ Article 26(4d) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ³⁰⁾ Article 27(2a) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ³¹⁾ Article 27(3) within the meaning of the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ³²⁾ Article 27(14a) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ³³⁾ Article 27(14b) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ³⁴⁾ Article 27(14c) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 683) scheduled to come into force on 27.03.2022, with effect from 24.02.2022.
- ³⁵⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 1292, 1559, 1773, 1834, 1981, 2105, 2120, 2232, 2270, 2427 and 2469; and of 2022, items 64, 91, 526 and 583.
- ³⁶⁾ The introductory sentence of Article 41(3) amended by the Act of 23.03.2022. (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.
- ³⁷⁾ Article 42(4a) added by the Act of 23.03.2022 (Journal of Laws of 2022, item 684) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.
- ³⁸⁾ Amendments to the above-mentioned Regulation were announced in OJ L 115 of 29.04.2008, p. 115 and OJ L 286 of 01.11.2017, p. 9.
- ³⁹⁾ Article 46 as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.
- ⁴⁰⁾ Article 47 as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.
- ⁴¹⁾ Article 48 as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.
- ⁴²⁾ Article 49 as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.
- ⁴³⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 464, 694, 802, 815, 954, 1003, 1005, 1718, 2076 and 2105.
- ⁴⁴⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 2120, 2133, 2262, 2269, 2317, 2368 and 2459; and of 2022, item 202 and 218.
- ⁴⁵⁾ Article 71(1) as amended by the Act of 23 March 2022 (Journal of Laws of 2022, item 682) scheduled to come into force on 26.03.2022, with effect from 24.02.2022.
- ⁴⁶⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 1163, 1243, 1551, 1574, 1834, 1981, 2071, 2105, 2133, 2232, 2269, 2270, 2328, 2376, 2427, 2430 and 2490; and of 2022, items 1, 24, 64 138, 501 and 558.
- ⁴⁷⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 1292, 1559, 1773, 1834, 1981, 2105, 2120, 2232, 2270, 2427 and 2469; and of 2022, items 64, 91 and 526.

⁴⁸⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws (Dz. U.) of 2021, items 1236, 1535, 1773, 1927, 1981, 2054 and 2270.

⁴⁹⁾ Amendments to the official codification of the above-mentioned Act were published in Journal of Laws of 2021, items 463, 694, 720, 1641, 1997, 2165, 2269 and 2328.