

Autor:

Centrum Tłumaczeń i Obsługi Konferencji LIDEX

ACT

of 6 March 2018

Entrepreneur law ¹

Pursuant to the constitutional principle of freedom of economic activity, as well as other constitutional principles relevant to entrepreneurs and their economic activity, including the rule of law, the principle of legal certainty, non-discrimination, and sustainable development,

recognising that the protection and promotion of freedom of economic activity contribute to the growth of the economy and social welfare,

seeking to guarantee entrepreneurs' rights and bearing in mind the need to ensure continuous development of economic activity under free competition,

it is hereby ordered as follows:

Chapter 1

General provisions

Article 1.

This Act defines the rules for starting, conducting, and terminating economic activity within the territory of the Republic of Poland, including the rights and obligations of entrepreneurs and the tasks of public authorities in this area.

Article 2.

Everyone shall be free to start, conduct, and terminate economic activity on equal terms.

Article 3.

Economic activity shall be organised gainful activity, conducted in one's own name and on a continuous basis.

Article 4.

1. An entrepreneur shall be a natural person, a legal person or an organisational unit not being a legal person that is granted legal capacity by a separate act of law, conducting economic activity.
2. Partners in a civil law partnership shall also be entrepreneurs within the scope of the economic activity conducted by them.
3. The rules for starting, conducting, and terminating economic activity by foreign persons are laid down in separate regulations.

Article 5.

1. Activity conducted by a natural person whose revenue receivable from that activity does not exceed in any month 50% of the minimum wage referred to in the Act of 10 October 2002 on the Minimum Remuneration for Work (*Dziennik Ustaw* 2018, item 2177 and of 2019, item 1564) and that has not conducted economic activity within the period of the last 60 months shall not constitute an economic activity.
2. A person conducting the activity referred to in paragraph 1 may file an application for entry into Centralna Ewidencja i Informacja o Działalności Gospodarczej. Such activity shall become economic activity on the date specified in the application.
3. If the revenue receivable from the activity referred to in paragraph 1 has exceeded the value specified in paragraph 1 in a given month, the activity shall become economic activity starting from the date on which the relevant value is exceeded, as referred to in paragraph 1.
4. In the case referred to in paragraph 3, the person conducting economic activity shall file an application for entry into Centralna Ewidencja i Informacja o Działalności Gospodarczej within 7 days from the date on which the relevant value is exceeded, as referred to in paragraph 1.
5. The provision of paragraph 1 shall not apply to activity conducted under a civil law partnership agreement.
6. The revenue receivable referred to in paragraph 1 shall be understood as any amounts receivable, even if they have not been actually received, after the exclusion of the value of returned goods and granted allowances and discounts.

Article 6.

1. The provisions of this Act shall not apply to:
 - 1) production activities in agriculture related to agricultural crops and the rearing and breeding of animals, horticulture, vegetable farming, forestry, and inland fisheries;

- 2) the rental of guest rooms by farmers, the sale of home-made meals, and the provision of other services related to the stay of tourists in agricultural holdings;
 - 3) the production of wine by wine producers within the meaning of Article 2 (23) of the Act of 2 December 2021 on Wine Products (*Dziennik Ustaw* 2022, item 24) who are farmers producing less than 100 hectolitres of wine in a wine year exclusively from grapes originating from own vines;
 - 4) the selling activity of farmers referred to in Article 20.1c of the Act of 26 July 1991 on Personal Income Tax (*Dziennik Ustaw* 2020, item 1426, as amended);
 - 5) activity pursued by country housewives' clubs on the basis of the Country Housewives' Club Act of 9 November 2018 (*Dziennik Ustaw* 2020, items 553 and 932), for clubs that meet the conditions referred to in Article 24.1 of that Act.
2. The provisions of Articles 7 to 11 and Chapter 6 of the Act of 6 March 2018 on the Rules for the Participation of Foreign Entrepreneurs and Other Foreign Persons in Business Transactions Within the Territory of the Republic of Poland (*Dziennik Ustaw* 2020, item 1252) shall apply accordingly to economic activity consisting in the provision of services.

Article 7.

1. The following terms used in the Act shall have the following meaning:
 - 1) micro-entrepreneur-an entrepreneur that met all of the following conditions in at least one of the last two financial years:
 - a) had an average annual employment of fewer than 10 employees and
 - b) achieved an annual net turnover from the sales of goods, products, and services and from financial operations not exceeding the PLN equivalent of EUR 2 million, or the total assets in the entrepreneur's balance sheet prepared as at the end of one of those years did not exceed the PLN equivalent of EUR 2 million;
 - 2) small entrepreneur-an entrepreneur that met all of the following conditions in at least one of the last two financial years:
 - a) had an average annual employment of fewer than 50 employees and
 - b) achieved an annual net turnover from the sales of goods, products, and services and from financial operations not exceeding the PLN equivalent of EUR 10 million, or the total assets in the entrepreneur's balance sheet prepared as at the end of one of those years did not exceed the PLN equivalent of EUR 10 million

- and that is not a micro-entrepreneur;

- 3) medium-sized entrepreneur-an entrepreneur that met all of the following conditions in at least one of

the last two financial years:

a) had an average annual employment of fewer than 250 employees and

b) achieved an annual net turnover from the sales of goods, products, and services and from financial operations not exceeding the PLN equivalent of EUR 50 million, or the total assets in the entrepreneur's balance sheet prepared as at the end of one of those years did not exceed the PLN equivalent of EUR 43 million

- and that is not a micro-entrepreneur or a small entrepreneur;

4) authority-a public administration authority competent in matters related to starting, conducting or terminating economic activity, another public authority, excluding courts, and a professional self-government authority.

2. The amounts expressed in EUR referred to in paragraph 1 (1) to (3) shall be converted into PLN at the average exchange rate announced by the National Bank of Poland on the last day of the financial year selected for the determination of the status of a given entrepreneur.

3. The average annual employment referred to in paragraph 1 (1) to (3) shall be determined in full time equivalents, without taking into account employees being on maternity leave, leave granted under the terms and conditions of maternity leave, paternity leave, parental leave, and child-care leave, as well as persons employed for the purpose of vocational training.

4. If an entrepreneur has conducted economic activity for a period shorter than one year, their anticipated net turnover from the sales of goods, products, and services and from financial operations and their average annual employment, as referred to in paragraph 1 (1) to (3), shall be determined on the basis of data for the last period documented by the entrepreneur.

Article 8.

An entrepreneur may take any actions except for those that are prohibited by legal provisions. An entrepreneur may be obliged to behave in a specific way only on the basis of legal provisions.

Article 9.

An entrepreneur shall conduct economic activity in accordance with the principles of fair competition, respect for good practices, and respect for the legitimate interests of other entrepreneurs and consumers, as well as respect for and protection of human rights and freedom.

Article 10.

1. In its actions, an authority shall be guided by the principle of trust towards an entrepreneur, assuming that an entrepreneur acts in compliance with law, honestly, and with respect for good practices.

2. If the subject of proceedings before an authority is the imposition of an obligation upon an entrepreneur or the limitation or revocation of an entitlement and there are irremovable doubts as to the factual circumstances involved, the authority shall resolve those doubts in favour of the entrepreneur.
3. The provision of paragraph 2 shall not apply where:
 - 1) entities having conflicting interests participate in such proceedings or the outcome of the proceedings affects directly the interests of third parties;
 - 2) separate regulations require the entrepreneur to evidence specific facts;
 - 3) this is required by important public interests, including essential interests of the state, in particular those related to its security, defence or public order.

Article 11.

1. If the subject of proceedings before an authority is the imposition of an obligation upon an entrepreneur or the limitation or revocation of an entitlement and there are doubts as to the contents of legal provisions involved in the case, such doubts shall be resolved in favour of the entrepreneur, unless this is opposed by conflicting interests of the parties involved or interests of third parties that are directly affected by the outcome of the proceedings.
2. The provision of paragraph 1 shall not be applied where this is required by important public interests, including essential interests of the state, in particular those related to its security, defence or public order.

Article 12.

An authority shall conduct proceedings in a manner inspiring the trust of entrepreneurs towards public authorities, following the principles of proportionality, impartiality, and equal treatment.

Article 13.

Public officers shall be responsible for a violation of law caused by their act or omission, in accordance with the rules laid down in separate regulations.

Article 14.

An authority shall not, without a justified reason, deviate from an established practice related to the resolution of cases involving the same factual and legal circumstances.

Article 15.

An authority shall, within the scope of its competence, provide an entrepreneur with information on the

conditions for starting, conducting, and terminating economic activity.

Article 16.

1. The Small and Medium-Sized Entrepreneur Ombudsman shall safeguard the rights of micro-entrepreneurs and small and medium-sized entrepreneurs.
2. The scope and the manner of the operations of the Small and Medium-Sized Entrepreneur Ombudsman are defined in separate regulations.

Chapter 2

Starting, conducting, and terminating economic activity

Article 17.

1. Economic activity may be started on the date of filing an application for entry into Centralna Ewidencja i Informacja o Działalności Gospodarczej or after making an entry into the register of entrepreneurs of Krajowy Rejestr Sądowy, unless special provisions stipulate otherwise.
2. The rules for making entries into Centralna Ewidencja i Informacja o Działalności Gospodarczej and into the register of entrepreneurs of Krajowy Rejestr Sądowy are laid down in separate regulations.
3. A company in the process of formation may start economic activity before it is entered into the register of entrepreneurs.

Article 18.

1. An entrepreneur being a natural person that starts economic activity for the first time or starts it again after at least 60 months from the date of its last suspension or termination and does not conduct it for a former employer for whom the entrepreneur conducted, before the date of starting the economic activity, in the current or in the previous calendar year, under an employment relationship or under a cooperative employment relationship, activities falling within the scope of the entrepreneur's economic activity, shall not be subject to any compulsory social insurance for a period of 6 months from the date of starting economic activity.
2. An entrepreneur may renounce the entitlement referred to in paragraph 1 by registering for social insurance.
3. The provision of paragraph 1 shall not apply to entrepreneurs meeting the conditions set out in Article 5a of the Act of 20 December 1990 on Social Insurance for Farmers (*Dziennik Ustaw* 2020, items 174 and 782).

Article 19.

Payments related to the economic activity of an entrepreneur shall be made or received via the entrepreneur's payment account whenever:

- 1) a party to the transaction from which the payment results is another entrepreneur and
- 2) the one-off value of the transaction, irrespective of the number of payments involved, exceeds PLN 15,000 or the equivalent of this amount, with transactions in foreign currencies converted into PLN at the average exchange rate announced by the National Bank of Poland on the last working day preceding the date of the transaction.

Article 19a.

1. An entrepreneur shall provide the ability to make payments in any place where economic activity is actually conducted, especially on the premises of an enterprise, off-premises or in a vehicle used to provide passenger transport services, using a payment instrument within the meaning of the Act of 19 August 2011 on Payment Services (*Dziennik Ustaw* 2021, items 1907 and 1814).
2. The provision of paragraph 1 shall not apply to an entrepreneur who is not under an obligation to keep sales records using cash registers referred to in the Act of 11 March 2004 on the Goods and Services Tax (*Dziennik Ustaw* 2021, item 685, as amended).
3. *An entrepreneur who accepts payments using a payment terminal and keeps sales records using cash registers that enable a connection and transmission of data between the cash register and the Central Repository of Cash Registers, as specified in Article 111a.3 of the Act of 11 March 2004 on the Goods and Services Tax, shall ensure that the cash register is compatible with the payment terminal in accordance with technical requirements for cash registers, specified in implementing provisions issued on the basis of this Act.*
4. The minister responsible for the economy in consultation with the minister responsible for public finance may exempt, by way of a regulation, for a definite period of time, certain entrepreneurs from the obligation referred to in paragraph 1, having regard to technical and organisational capabilities to ensure the right to pay using a payment instrument for the consumer.

Article 20.

1. An entrepreneur shall be identified in official registers based on the entrepreneur's tax identification number (NIP).
2. An entrepreneur shall include the tax identification number (NIP) in statements addressed to specified persons and authorities in connection with the economic activity conducted and shall use that number

in legal and business transactions.

3. An entrepreneur offering goods or services in direct sale or in distance sale via mass media, ICT networks or unaddressed mail shall include in the offer at least the entrepreneur's business name, tax identification number (NIP), and registered office or address.
4. When handling matters, an authority may request an entrepreneur, for identification purposes, to provide only the entrepreneur's business name and tax identification number (NIP).
5. The provisions of paragraphs 1 to 4 shall be without prejudice to separate provisions.

Article 21.

1. An entrepreneur placing goods on the market within the territory of the Republic of Poland shall present on those goods, the packaging or the label or in the instructions or shall provide in a different customary manner written information in the Polish language that:
 - 1) identifies the producer's company within the meaning of Article 3 (2) of the Act of 12 December 2003 on General Product Safety (*Dziennik Ustaw* 2016, item 2047 and of 2020, item 1337) and the producer's address, as well as the state where the producer's registered office is located if the producer has the registered office outside the territories of the Member States of the European Union and the member states of the European Free Trade Association (EFTA)-parties to the European Economic Area (EEA) Agreement;
 - 2) enables identification of the goods, unless the intended purpose of the goods is obvious.
2. The provision of paragraph 1 shall not apply to goods for which separate provisions regulate in detail the obligations of entrepreneurs related to their marking.
3. (repealed).

Article 21a.

1. If an entrepreneur entered into *Centralna Ewidencja i Informacja o Działalności Gospodarczej* [the Central Registration and Information on Business] is in breach of the provisions of law related to the conducted business activity within 12 months from the date of commencement of business activity for the first time or again after the lapse of at least 36 months from the date of its last suspension or termination and the competent authority initiates the following proceedings in connection therewith:
 - 1) administrative penalty proceedings or
 - 2) proceedings concerning the imposition of an administrative pecuniary penalty- prior to the imposition of a fine by way of a penalty notice or the imposition of an administrative pecuniary penalty, the competent authority shall call on the entrepreneur, by way of an administrative

within the specified time limit.

2. In the case of administrative penalty proceedings referred to in paragraph 1 (1), an officer, inspector or representative of a competent authority may obtain a written statement from an entrepreneur wherein that entrepreneur undertakes to remove observed breaches of the provisions of law and their consequences, if any, within the time limit specified by the officer, inspector or representative. In such case the competent authority shall not call on the entrepreneur to remove observed breaches of provisions of law and their consequences. The provision of paragraph 1 shall not apply if the entrepreneur refuses to submit a written statement.
3. If an entrepreneur removes observed breaches of the provisions of law and their consequences, if any, within the specified time limit referred to in paragraphs 1 or 2:
 - 1) the competent authority shall, by way of a decision, refrain from imposing an administrative pecuniary penalty on the entrepreneur and decide to issue a caution only, or
 - 2) the entrepreneur shall not be subject to a penalty for the committed offence or tax offence constituting the observed breach of the provisions of law.
4. The provisions of paragraphs 1 and 2 shall not apply if the breaches of the provisions of law or their consequences have begun during the period referred to in paragraph 1 and continue after that period has lapsed.
5. The competent authority shall, by way of a decision, refrain from imposing an administrative pecuniary penalty on an entrepreneur and decide to issue a caution only if the entrepreneur voluntarily removed breaches of the provisions of law and their consequences, if any, in the period referred to in paragraph 1 even before being called upon by the authority referred to in paragraph 1 and notified this authority that breaches of the provisions of law and their consequences, if any, have been removed.
6. If the entrepreneur voluntarily removed breaches of the provisions of law constituting offences or tax offences and their consequences, if there were any, in the period referred to in paragraph 1 even before being called upon to do so by the competent authority referred to in paragraph 1 or before submitting the written statement referred to in paragraph 2 and notified the competent authority or an officer, inspector or representative of that authority that breaches and their consequences, if any, have been removed, the authority shall not impose a fine on the entrepreneur by way of a penalty notice. If court proceedings are initiated in connection with removed breaches, the court shall refrain from imposing a fine on the entrepreneur provided that the amount of the fine does not exceed the maximum amount of the fine that could have been imposed in administrative penalty proceedings.
7. The provisions of paragraphs 1 (1), 2, 3 (2) and 6 shall not apply if the fine imposed by way of a penalty notice is imposed as a result of a roadside inspection.

8. The provisions of paragraphs 1 to 3, 5 and 6 shall not apply if:
- 1) the breach concerns the provisions of law which have been breached by the entrepreneur in the past, or
 - 2) the breach of provisions of law is gross, or
 - 3) it is not possible to remove the breaches of provisions of law or they have caused irreversible consequences, or
 - 4) the need to impose a fine by way of a penalty notice or to impose an administrative pecuniary penalty arises from a ratified international agreement or directly applicable provisions of law of the European Union, or
 - 5) the breach of provisions of law consists in conducting business activity despite not obtaining concessions, permits or entries in the regulated activity register required by law or in acting without obtaining prior consent, permit or authorisation of the competent authority, provided that regulations provide for an obligation to obtain them, or in acting in a way inconsistent with the consent, permit or authorisation, or
 - 6) separate regulations provide for imposing a fine by way of a penalty notice or for imposing an administrative pecuniary penalty for failure to comply with post-inspection recommendations.
9. If:
- 1) the competent authority imposes a fine on the entrepreneur by way of a penalty notice in breach of provisions of paragraphs 1 to 3, first sentence of paragraph 6 or paragraph 8, and
 - 2) the entrepreneur refuses to accept the penalty notice, and
 - 3) the entrepreneur promptly removes observed breaches of provisions of law and their consequences, if any
- the court shall refrain from imposing a fine.
10. The conditions that must be met in order to refrain from imposing an administrative pecuniary penalty or from imposing a fine on entrepreneurs:
- 1) who are not entered into *Centralna Ewidencja i Informacja o Działalności Gospodarczej* [the Central Registration and Information on Business] or
 - 2) who are entered into *Centralna Ewidencja i Informacja o Działalności Gospodarczej* [the Central Registration and Information on Business] and who are in breach of provisions of law connected with the conducted business activity:
 - a) after the lapse of the period referred to in paragraph 1, unless the entrepreneur removed observed breaches of provisions of law and their consequences, if any, in accordance with paragraph 3, or
 - b) in the period referred to in paragraph 1, in cases referred to in paragraphs 4, 7 and 8

- are set out in separate regulations.

Article 22.

1. An entrepreneur without employees may suspend their economic activity in accordance with the rules set out in this Act, taking into account provisions concerning social insurance.
2. An entrepreneur employing only employees being on maternity leave, leave granted under the terms and conditions of maternity leave or child-care leave or employees on parental leave not combining the use of parental leave with work for the employer granting that leave may also use the entitlement referred to in paragraph 1. If an employee stops using leave or files an application concerning the combination of parental leave with work for the employer granting that leave, the employee shall be entitled to the same remuneration as the remuneration due for forced idleness, as defined in labour law provisions, until the end of the period of suspension of the economic activity.
3. An entrepreneur conducting economic activity as a partner in a civil law partnership and outside that partnership may suspend their economic activity in one of these forms. The provisions of Article 24 and Article 25 shall apply to the suspended form of conducting economic activity.
4. An entrepreneur conducting economic activity as a partner in more than one civil law partnership may suspend economic activity in one or more such partnerships. The provisions of paragraph 5 and Article 24 and Article 25 shall apply accordingly.
5. In the case of the suspension of economic activity in a civil law partnership, the suspension of economic activity shall take effect on condition that it is suspended by all partners.

Article 23.

1. An entrepreneur entered into Centralna Ewidencja i Informacja o Działalności Gospodarczej may suspend their economic activity for an indefinite or fixed period not shorter than 30 days.
2. An entrepreneur entered into the register of entrepreneurs of Krajowy Rejestr Sądowy may suspend their economic activity for a period from 30 days to 24 months.
3. If the period of suspension of economic activity covers only the full month of February of a given calendar year, the minimum period of suspension of economic activity shall be the number of days in February in the given calendar year.
4. The provisions of the Act of 14 June 1960-The Code of Administrative Procedure (*Dziennik Ustaw* 20 20, items 256, 695 and 1298), hereinafter referred to as "Code of Administrative Procedure", shall apply to the calculation of a period of suspension of economic activity".

Article 24.

1. Suspension of economic activity and resumption of economic activity shall take place at the entrepreneur's request, unless a separate regulation provides otherwise.
2. In the case of an entrepreneur entered into *Centralna Ewidencja i Informacja o Działalności Gospodarczej* [the Central Registration and Information on Business], the period of suspension of economic activity shall start on the date indicated in the application to enter information on the suspension of economic activity and shall continue until the date indicated in that application or in an application for the resumption of economic activity, or until the date of the establishment of succession administration.
3. In the case of an entrepreneur entered into the register of entrepreneurs of Krajowy Rejestr Sądowy, the period of suspension of economic activity shall start on the date indicated in the application to enter information on the suspension of economic activity, not earlier than on the date of submission of the application, and shall continue until the date indicated in an application to enter information on the resumption of economic activity, which shall not be earlier than the date of submission of that application.
4. Information on the suspension of economic activity and on the resumption of economic activity in the case of entrepreneurs subject to the obligation to be entered into *Centralna Ewidencja i Informacja o Działalności Gospodarczej* shall be entered on the basis of provisions on *Centralna Ewidencja i Informacja o Działalności Gospodarczej*.
5. Information on the suspension of economic activity and on the resumption of economic activity in the case of entrepreneurs subject to the obligation to be entered into the register of entrepreneurs of Krajowy Rejestr Sądowy shall be entered on the basis of provisions on Krajowy Rejestr Sądowy.
6. In the case of an entrepreneur entered in the register of entrepreneurs of Krajowy Rejestr Sądowy, a period of suspension of economic activity shall continue no longer than until the day preceding the date of automatic entry of information on the resumption of economic activity under the rules set out in the Act of 20 August 1997 on the National Court Register (*Dziennik Ustaw* 2019, items 1500, 1655 and 1798 and of 2020, item 288).
7. In the case of liabilities that are public in nature, suspension of economic activity shall have legal effects from the date of the commencement of the suspension of economic activity until the day preceding the date of resumption of the economic activity.

Article 25.

1. During a period of suspension of economic activity, an entrepreneur may not conduct economic activity and earn current revenue from non-agricultural economic activity.

2. During a period of suspension of economic activity, an entrepreneur:

- 1) may take any actions necessary to preserve or secure a source of revenue, including to terminate previously-concluded agreements;
- 2) may accept receivables and shall be obliged to settle liabilities that arose before the date of suspension of economic activity;
- 3) may dispose of their own fixed assets and equipment;
- 4) shall have the right or obligation to participate in court proceedings, tax proceedings, and administrative proceedings related to the economic activity conducted before the date of suspension of economic activity;
- 5) shall fulfil all obligations imposed by law;
- 6) may earn financial revenue, also from the activity conducted before the date of suspension of economic activity;
- 7) may be subject to inspection under the rules set out for entrepreneurs conducting economic activity;
- 8) may appoint or dismiss the succession administrator referred to in the Act of 5 July 2018 on Succession Administration of a Natural Person's Enterprise and Other Facilitators Related to the Succession of Enterprises (*Dziennik Ustaw* item 1629 and of 2019, item 1495).

Article 26.

Upon deletion from Centralna Ewidencja i Informacja o Działalności Gospodarczej, an entrepreneur being a natural person may not conduct economic activity.

Chapter 3

Handling cases related to economic activity

Article 27.

In cases related to the conduct of economic activity, authorities shall act carefully and swiftly, using the simplest possible measures leading to a resolution.

Article 28.

In the course of proceedings, authorities shall cooperate with one another to the extent necessary to explain precisely the factual and legal circumstances of a given case, having regard to public interest and legitimate interests of entrepreneurs and the speed of proceedings, using measures adequate for the nature, circumstances, and degree of complexity of the case.

Article 29.

An authority shall not request or make its decision contingent upon the submission of documents in the form of the original, a certified copy or a certified translation, unless such an obligation arises from the provisions of law.

Article 30.

When setting a time limit for an entrepreneur for performing a specified act, an authority shall take into account the time necessary to perform that action, essential public interest, and the legitimate interest of that entrepreneur.

Article 31.

An authority shall not refuse to accept incomplete letters and applications. An authority shall not request any documents or the disclosure of any data if the obligation to present, submit or disclose such documents or data does not arise from a provision of law, or the disclosure of data that are in the possession of that authority or to which that authority has access pursuant to separate regulations.

Article 32.

1. When accepting an application, an authority shall confirm its acceptance without delay.
2. A confirmation of the acceptance of an application shall contain:
 - 1) an indication of the date of receipt of the application and the anticipated date of examination of the application;
 - 2) the contact details of the authority.
3. If an application concerns the granting of a licence or a permit or an entry into a regulated activity register, the confirmation shall also contain:
 - 1) advice on the legal measures to which the entrepreneur is entitled;
 - 2) where separate regulations provide for silent handling of the case-appropriate advice.
4. In the case of the submission of an incomplete letter or application, the time limit for its examination shall run from the date of receipt of a completed letter or application.

Article 33.

1. Competent ministers and authorities that are authorised, pursuant to separate regulations, to prepare and submit draft legal acts to the Council of Ministers shall seek to ensure the uniform application of legal provisions related to economic activity, in particular by issuing, within the scope of their competence, ex officio or at the request of the Small and Medium-Sized Entrepreneur Ombudsman,

explanations of provisions regulating the starting, conducting or terminating of economic activity, concerning their practical application (legal explanations), taking into account, in particular, the case law of courts, Trybunał Konstytucyjny, and the Court of Justice of the European Union.

2. The entities referred to in paragraph 1 may, ex officio or at the request of the Small and Medium-Sized Entrepreneur Ombudsman, modify issued legal explanations if they find them to be incorrect, taking into account, in particular, the case law of courts, Trybunał Konstytucyjny, and the Court of Justice of the European Union. A modification of issued legal explanations shall not affect the situation of entrepreneurs that have previously complied with the legal explanations in the wording from before the modification.
3. Legal explanations shall be published in Biuletyn Informacji Publicznej on the website of the office providing services to a competent minister or on the website of an authority referred to in paragraph 1, under the name "legal explanations", with an indication of the date of their publication.

Article 34.

1. An entrepreneur may file with a competent authority or a competent state organisational unit an application for the issuance of an explanation concerning the scope and the manner of application of provisions giving rise to the entrepreneur's obligation to pay a public levy or social or health insurance contributions, in the entrepreneur's individual case (individual interpretation).
2. An application for the issuance of an individual interpretation may concern existing factual state of affairs or future events.
3. In an application for the issuance of an individual interpretation, the entrepreneur shall describe the existing factual state of affairs or a future event and the entrepreneur's own position in the case.
4. An application for the issuance of an individual interpretation shall also contain:
 - 1) the entrepreneur's business name;
 - 2) the tax identification number (NIP);
 - 3) the mailing address, where it is different from the address of the registered office or the place of residence of the entrepreneur.
5. The provision of an individual interpretation shall take place by way of a decision, which can be appealed against. An individual interpretation shall contain an exhaustive description of the existing factual state of affairs or the future event described in the application and an indication of the correct position, along with a legal substantiation and advice on the right to bring an appellate measure.
6. An application for the issuance of an individual interpretation shall be subject to a fee in the amount of PLN 40. The fee shall be paid within 7 days from the date of submission of an application.

7. If an application for the issuance of an individual interpretation does not meet the requirements set out in paragraphs 1, 3, 4 or 6, the entrepreneur shall be requested to remove the defects within 7 days, with advice to the effect that failure to remove the defects will result in the application not being further considered. If the defects are not removed within this time limit, the application shall not be further considered. A decision on leaving the application without consideration shall be issued, which decision may be appealed against.
8. If one application for the issuance of an individual interpretation concerns separate existing factual states of affairs or future events, the fee shall be collected for each separate existing factual state of affairs or future event presented in the application.
9. The fee for an application for the issuance of an individual interpretation shall constitute the income of the state budget, Narodowy Fundusz Zdrowia or a local government unit, as appropriate.
10. The fee for an application for the issuance of an individual interpretation shall be returned only if:
 - 1) the application is withdrawn before it has been considered-in whole;
 - 2) the application is partially withdrawn with regard to a separate existing factual state or future event presented therein, before the application has been considered-in the corresponding part;
 - 3) the fee is paid in excess of the amount due-in the corresponding part;
 - 4) the application has not been further considered-in whole.
11. An unduly paid fee for an application for the issuance of an individual interpretation shall be returned not later than within 7 days from the date of completion of the procedure for the issuance of the individual interpretation.
12. An individual interpretation shall be issued without undue delay, however, not later than within 30 days from the date on which an authority or a state organisational unit receives a complete and paid application for the issuance of an individual interpretation. If an individual interpretation is not issued within the prescribed time limit, it shall be deemed that on the day following the date on which the time limit for the issuance of the individual interpretation expires, an individual interpretation declaring the correctness of the entrepreneur's position presented in the application for the issuance of an individual interpretation is issued. The provisions of Section II Chapter 8a of the Code of Administrative Procedure shall apply.
13. If an individual interpretation is served by electronic means, the individual interpretation shall be considered to have been issued within the time limit referred to in paragraph 12 if the notification referred to in Article 46 § 4 of the Code of Administrative Procedure is sent before the expiry of that time limit.
14. At the request of an entrepreneur, an authority competent to issue an individual interpretation or a

competent state organisational unit shall provide that entrepreneur, by electronic means, with information on the date of issuance of an individual interpretation and on the assessment of the entrepreneur's position contained in that individual interpretation, not later than on the working day following the date of issuance of the individual interpretation.

15. A competent authority and a competent state organisational unit shall immediately publish individual interpretations in Biuletyn Informacji Publicznej on the website of the office providing services to that authority or on the website of that state organisational unit, after the deletion of data identifying the given entrepreneur and other entities indicated in the contents of the given individual interpretation. If an individual interpretation is revoked or declared invalid, the competent authority or the competent state organisational unit shall immediately delete the individual interpretation from Biuletyn Informacji Publicznej and publish a note concerning the reason for the deletion. If an individual interpretation is modified, the competent authority or the competent state organisational unit shall immediately publish the modified individual interpretation in Biuletyn Informacji Publicznej and publish a note concerning the reason for the modification.
16. The provisions of the Code of Administrative Procedure shall apply to procedures for the issuance of an individual interpretation, unless separate regulations provide otherwise.
17. The rules and the procedure for providing interpretations of tax law provisions are regulated in the Act of 29 August 1997-Tax Ordinance (*Dziennik Ustaw* 2020, items 1325, 1423, 2122 and 2123).

Article 35.

1. An individual interpretation shall not be binding for an entrepreneur, with the reservation that an entrepreneur may not be burdened with administrative or financial sanctions or penalties within the scope in which they complied with an obtained individual interpretation, nor may an entrepreneur be burdened with levies in amounts higher than those resulting from an individual interpretation obtained.
2. An individual interpretation shall be binding for authorities or state organisational units competent for a given entrepreneur and may be modified only through a resumption of the procedure. An interpretation as a result of which irreversible legal effects have taken place shall not be modified.
3. The provision of paragraph 1 shall apply accordingly if an entrepreneur complies with legal explanations or an established interpretation practice of a competent authority or a competent state organisational unit.
4. The established interpretation practice referred to in paragraph 3 shall be understood as explanations concerning the scope and the manner of application of the provisions giving rise to the entrepreneur's obligation to pay a public levy or social insurance or health insurance contributions, dominant in

individual interpretations issued in the same factual states of affairs and in the same legal circumstances-during a given settlement period and within 12 months before the commencement of the settlement period.

5. If legal explanations issued in respect of the same issue and in the same legal circumstances before the beginning of or during the settlement period referred to in paragraph 4 apply to the settlement period referred to in paragraph 4 and the period of 12 months before the commencement of that settlement period, then starting from the date of publication of such legal explanations in accordance with Article 33.3, the established interpretation practice referred to in paragraph 3 shall be understood as explanations as to the scope and the manner of application of the provisions giving rise to the entrepreneur's obligation to pay a public levy or social insurance or health insurance contributions, resulting from those legal explanations.

Article 36.

The minister responsible for economy shall run the Entrepreneur's Information Centre that enables, in particular, handling matters related to starting, conducting, and terminating economic activity and provides access to information concerning these issues. The detailed scope of the tasks of the Entrepreneur's Information Centre and the rules of its functioning are set out in separate regulations.

Chapter 4

Limitations on economic activity

Article 37.

1. Conducting economic activity in areas of special importance for the security of the state or its citizens or another essential public interest shall require a licence only where that activity may not be conducted as free or after obtaining an entry into a regulated activity register or a permit.
2. The granting of a licence, a refusal to grant a licence, a modification to a licence, suspension of a licence, and withdrawal of a licence or any limitation of the scope of a licence in relation to the application for the licence shall take place by way of a decision of the minister competent for the type of economic activity requiring the licence, unless separate regulations provide otherwise.
3. The detailed scope of and the conditions for conducting economic activity subject to licencing, in particular the rules and the procedure for granting, modifying, suspending or withdrawing a licence or for limiting the scope of a licence, are set out in separate regulations.

Article 38.

A licence-granting authority shall publish detailed information on any conditions for obtaining a licence in Biuletyn Informacji Publicznej on the website of the office providing services to that authority.

Article 39.

1. A licence-granting authority may refuse to grant a licence or may limit its scope in relation to the application for the licence or may refuse to modify a licence:
 - 1) if the conditions for granting the licence are not satisfied;
 - 2) due to a threat to the defence or security of the state or its citizens;
 - 3) if as a result of a procedure or tender conducted, the licence has been granted to another entrepreneur or other entrepreneurs;
 - 4) if a decision has been issued that declares the exercise of rights arising from the entrepreneur's shares impermissible, pursuant to the provisions of the Act of 24 July 2015 on the Control of Certain Investments (*Dziennik Ustaw* 2020, item 2145), where this serves the public interest;
 - 5) in cases specified in separate regulations.
2. A licence-granting authority may temporarily suspend the granting of a licence for the reasons referred to in paragraph 1 (2), publishing a notification of this fact in *Dziennik Urzędowy Rzeczypospolitej Polskiej "Monitor Polski"*.

Article 40.

1. A licence-granting authority shall be authorised to inspect economic activity within the scope of:
 - 1) compliance of the activity conducted with the licence granted;
 - 2) compliance with conditions for conducting the economic activity;
 - 3) the defence or security of the state, the protection of the security or the personal rights of citizens.
2. Persons authorised by a licence-granting authority to carry out an inspection shall be authorised in particular to:
 - 1) enter real property, a facility, premises or part thereof where the economic activity covered by the licence is conducted, on the days and during the hours when that activity is conducted or should be conducted;
 - 2) request oral or written explanations, the presentation of documents or other carriers of information, and the provision of data related to the subject of the inspection.
3. If any deficiencies are found during an inspection, the licence-granting authority may request the entrepreneur to remove them within a set time limit.

Article 41.

1. Economic activity shall require a permit within the scope specified in separate regulations.
2. Permit-granting authorities and the conditions for conducting activity covered by a permit, in particular the rules and the procedure for granting, refusing to grant, modifying, suspending or withdrawing a permit or for limiting the scope of a permit, are specified in separate regulations, unless stipulated otherwise in this Act.

Article 42.

A permit-granting authority shall grant a permit to conduct economic activity to an entrepreneur meeting conditions for obtaining a permit required by law.

Article 43.

1. If separate regulations stipulate that a given type of activity shall be regulated activity, an entrepreneur may conduct that activity if they meet the conditions laid down in those regulations and after they have obtained an entry into the appropriate regulated activity register.
2. An authority keeping a regulated activity register shall make an entry upon application of an entrepreneur, after the entrepreneur has submitted to the authority keeping the regulated activity register a statement on compliance with the conditions for conducting that activity required by law. An entrepreneur subject to entry into Centralna Ewidencja i Informacja o Działalności Gospodarczej may file an application along with a statement also in a gmina office, indicating an authority keeping a regulated activity register.
3. An authority keeping a regulated activity register shall refuse, by way of a decision, to enter an entrepreneur into the register:
 - 1) if a final and binding ruling prohibiting the entrepreneur from conducting the economic activity covered by the entry has been issued;
 - 2) if the entrepreneur has been deleted from a register of that regulated activity due to the issuance by the authority keeping the register of a decision prohibiting the entrepreneur from conducting the activity covered by the entry within the 3 years preceding the submission of the application;
 - 3) in cases specified in separate regulations.
4. Regulated activity registers shall be non-confidential. Data from such registers concerning the business name of an entrepreneur and their tax identification number (NIP) shall be made available in an ICT network. An authority may also make other data available in the ICT system, taking into account any provisions on the protection of personal data.
5. Register files shall be kept for an entrepreneur entered into a register, including in particular documents being the basis for the entry and decisions on the deletion of the entry.

6. An entrepreneur shall store all documents necessary to prove compliance with the conditions for conducting regulated activity that are required by law.
7. The compliance of an entrepreneur with the conditions for conducting regulated activity that are required by law shall be subject to inspection, in particular by the authority keeping the relevant register of that activity. The provisions of Article 40 shall apply accordingly.
8. Separate regulations shall specify in particular the conditions for conducting regulated activity that are required by law and the procedure for obtaining an entry into a regulated activity register and for deleting entries from that register.

Article 44.

1. A licence, permit or entry into a regulated activity register shall authorise the conduct of economic activity within the territory of the entire country and for an indefinite time, unless separate regulations provide otherwise.
2. If the provisions regulating a given type of economic activity stipulate that issuing, refusing to issue, modifying the scope of, and withdrawing licences and permits and keeping regulated activity registers fall within the tasks of bodies of local government units, these tasks shall be fulfilled as delegated central administration tasks.
3. If separate regulations stipulate that a given type of economic activity shall require a licence, permit or entry into a regulated activity register, the provision of Article 5.1 shall not apply to that activity.
4. The Entrepreneur's Information Centre shall provide a list of types of economic activity requiring a licence, permit or entry into a regulated activity register, along with an indication of the relevant legal acts.

Chapter 5

Limitations on the inspection of economic activity

Article 45.

1. Inspections of the economic activity of entrepreneurs shall be conducted in accordance with the rules set out in this Act, unless the rules and the procedure for an inspection arise from ratified international agreements or directly applicable provisions of European Union law.
2. In matters not regulated in this chapter, separate regulations shall apply.
3. The objective scope of an inspection of the economic activity of an entrepreneur that is subject to inspection and the authorities authorised to conduct inspections shall be specified in separate

regulations, taking into account the provisions of Article 40 and Article 43.7.

Article 46.

1. An entrepreneur that has suffered damage as a result of inspection activities being performed in violation of law shall be entitled to damages.
2. The claim referred to in paragraph 1 shall be pursued in accordance with the rules and the procedure set out in separate regulations.
3. If evidence examined in the course of an inspection by an inspection authority in violation of the provisions of the Act or in violation of other legal provisions concerning inspection of the economic activity of an entrepreneur affected significantly the outcomes of the inspection, it shall not constitute evidence in any administrative, tax, criminal or fiscal criminal proceedings concerning the entrepreneur.

Article 47.

1. Inspections shall be planned and carried out after the performance of an analysis of the probability that law has been violated in connection with the conducting of economic activity. The analysis shall include an identification of subjective and objective areas involving the highest risk of law violation. The manner of performing such an analysis shall be specified by the inspection authority or a superior authority.
2. The provision of paragraph 1 shall not apply to an inspection:
 - 1) if the inspection authority has reasonable grounds to suspect:
 - a) a threat to life or health,
 - b) a criminal offence or a minor offence,
 - c) a fiscal offence or a fiscal delinquency,
 - d) another violation of a legal prohibition or failure to comply with a legal obligation- resulting from the conduct of the economic activity subject to inspection;
 - 2) of entrepreneurs' activity within the scope subject to the supervision referred to in Article 1.2 of the Financial Market Supervision Act of 21 July 2006 (*Dziennik Ustaw* 2020, item 2059);
 - 3) where it is essential to conduct proceedings in order to verify compliance with the authority's post-inspection recommendations or the implementation of decisions or rulings ordering that breaches of law be remedied, in connection with the conducted inspection, or to verify compliance with the call referred to in Article 21a.1, obligation referred to in Article 21a.2 or to verify the notification referred to in Article 21a.5 or 21a.6.

3. An inspection authority shall publish in Biuletyn Informacji Publicznej on the website of the office providing services to that authority a general outline of those inspection procedures which arise from the provisions of generally applicable law.

Article 48.

1. An inspection authority shall notify an entrepreneur of the intention to initiate an inspection.
2. An inspection shall be initiated not earlier than after 7 days and not later than within 30 days from the date of service of a notification of the intention to initiate an inspection. If an inspection is not initiated within 30 days from the date of service of a notification, the initiation of an inspection shall require another notification.
3. A notification of the intention to initiate an inspection shall contain:
 - 1) a designation of the authority;
 - 2) the date and place of issuance;
 - 3) a designation of the entrepreneur;
 - 4) an indication of the objective scope of the inspection;
 - 5) the forename, surname and signature of the person authorised to provide the notification, with an indication of their position or function.
4. Upon application of an entrepreneur, an inspection may be initiated before the lapse of 7 days from the date of service of a notification.
5. Inspection activities related to sampling and visual inspection, including of vehicles, or to performing measurements may be carried out before the lapse of the period of 7 days referred to in paragraph 2.
6. Activities performed under paragraph 5, related to sampling and visual inspection, shall not take longer than one working day, whereas activities related to performing measurements shall not take longer than 24 consecutive hours counted from the start of those activities.
7. A visual inspection carried out under paragraph 5 shall not concern the contents of documents.
8. Inspection activities carried out under paragraph 5 shall be described in a report.
9. If the inspection activities referred to in paragraph 5 are to be undertaken, a notification of the intention to initiate an inspection may be served on the entrepreneur or a person authorised thereby, and in the absence of the entrepreneur or a person authorised thereby, such a notification may be served on a person managing a plant or another separate part of the enterprise on behalf of the entrepreneur or on the director of a separate organisational unit of the enterprise. The provisions of Article 49.1 and Article 49.10 shall apply accordingly.

10. A statement of reasons for the absence of a notification of the intention to initiate an inspection shall be included in the inspection report.
11. A notification of the intention to initiate an inspection shall not be given where:
 - 1) the inspection is to be conducted on the basis of a ratified international agreement or directly applicable provisions of European Union law;
 - 2) the inspection must be conducted in order to counteract a criminal offence or a delinquency, to counteract a fiscal offence or a fiscal delinquency or to secure evidence of such an offence or delinquency;
 - 3) the inspection is conducted on the basis of the provisions of the Act of 25 August 2006 on the Fuel Quality Monitoring and Control System (*Dziennik Ustaw* 2019, items 660 and 1527 and of 2020, item 284);
 - 4) the inspection is justified by a direct threat to life, health or the environment;
 - 5) the inspection is carried out in the course of proceedings conducted pursuant to the provisions of the Act of 16 February 2007 on Competition and Consumer Protection (*Dziennik Ustaw* 2020, items 1076 and 1086);
 - 6) the inspection is necessary to counteract infringements of the prohibitions referred to in Article 44b.1 of the Act of 29 July 2005 on Counteracting Drug Addiction (*Dziennik Ustaw* 2020, item 2050);
 - 7) the inspection is conducted on the basis of Article 23b or Article 23r.1 of the Energy Law Act of 10 April 1997 (*Dziennik Ustaw* 2020, items 833, 843, 1086, 1378 and 1565);
 - 8) the inspection is conducted pursuant to the provisions of the Act of 20 July 1991 on the Environmental Protection Inspection (*Dziennik Ustaw* 2020, items 995, 1339 and 2127) related to the levels of electromagnetic fields emitted from radiocommunication, radio-navigation or radiolocation systems;
 - 9) the entrepreneur has no residence address or no registered office address or the service of letters at the addresses provided has been ineffective or difficult;
 - 10) the inspection concerns the cases specified in Article 282c of the Act of 29 August 1997-Tax Ordinance;
 - 11) the inspection is conducted pursuant to the provisions of the Act of 25 August 2006 on Bio-Components and Liquid Biofuels (*Dziennik Ustaw* 2020, items 1233 and 1565);
 - 12) the inspection is conducted on the basis of the provisions laid down in the Act of 13 February 2020 on the Protection of Plants Against Pests (*Dziennik Ustaw*, items 424 and 695);
 - 13) the inspection is performed only for the purpose of verifying compliance with the call referred to in

Article 21a.1, obligation referred to in Article 21a.2 or verifying the notification referred to in Article 21a.5 or 21a.6.

Article 49.

1. Inspection activities may be performed by employees of an inspection authority after the presentation to the entrepreneur or a person authorised by the entrepreneur of a professional identification card authorising those employees to perform such activities and after the service of an authorisation to conduct an inspection, unless separate regulations provide for the possibility of an inspection being undertaken after the presentation of an identification card. If this is the case, the authorisation shall be served on the entrepreneur or a person authorised by the entrepreneur within a time limit set in those regulations, however, not later than within 3 working days from the date of initiation of the inspection.
2. The undertaking of inspection activities after the presentation of a professional identification card, pursuant to separate regulations, may only concern cases where inspection activities are necessary to counteract a criminal offence or a delinquency, to counteract a fiscal offence or a fiscal delinquency or to secure evidence of such an offence or delinquency, as well as where the conduct of an inspection is justified by a direct threat to life, health or the environment.
3. In the case of undertaking the inspection activities referred to in paragraph 2, the person undertaking the inspection shall, after the presentation of a professional identification card and before the initiation of the first inspection activity, inform the entrepreneur or a person with respect to whom the inspection activities have been undertaken of their rights and obligations during the inspection.
- 3a. Inspection activities carried out using unmanned aerial vehicles may be performed by employees of an inspection authority holding appropriate authorisations to operate such flights, without the presentation of a professional identification card and without informing the entrepreneur or the person with respect to whom the inspection activities have been undertaken about their rights and obligations during the inspection.
- 3b. The flights referred to in paragraph 3a shall be carried out if the operator of an unmanned aerial vehicle is outside the premises to which the entity conducting given activity has a legal title.
4. Inspection activities may be performed by persons not being employees of an inspection authority if separate regulations provide for such a possibility.
5. The provisions of the Code of Administrative Procedure concerning the exclusion of an employee shall apply to employees of an inspection authority and the persons referred to in paragraph 4, unless separate provisions stipulate otherwise.
6. A change of the persons authorised to conduct an inspection, of the objective scope of an inspection,

and of the place of performing inspection activities shall each time require the issuance of a separate authorisation. Such changes shall not lead to the prolongation of the previously anticipated duration of the inspection.

7. The authorisation referred to in paragraph 1 shall contain in particular:
 - 1) an indication of the legal basis;
 - 2) a designation of the inspection authority;
 - 3) the date and place of issuance;
 - 4) the first and last name of the employee of the inspection authority authorised to carry out the inspection and the number of the employee's professional ID card;
 - 5) a designation of the entrepreneur subject to inspection;
 - 6) an indication of the objective scope of the inspection;
 - 7) an indication of the date of commencement of the inspection and the anticipated date of completion of the inspection;
 - 8) the first and last name and a signature of the person granting the authorisation, with an indication of their position or function;
 - 9) advice on the rights and obligations of the entrepreneur.
8. A document that does not satisfy the requirements referred to in paragraph 7 shall not provide a basis for conducting an inspection.
9. The scope of an inspection shall not go beyond the scope indicated in the authorisation.
10. In the case of the absence of the entrepreneur or a person authorised by the entrepreneur, inspection activities may be initiated after the presentation of a professional identification card to an employee of the entrepreneur or a person employed by the entrepreneur under a different legal relationship who may be considered to be the person referred to in Article 97 of the Act of 23 April 1964-the Civil Code (*Dziennik Ustaw* 2020, item 1740), or in the presence of a summoned witness, who should be a public official but not an employee of the authority carrying out the inspection.

Article 50.

1. Inspection activities shall be performed in the presence of a given entrepreneur or a person authorised by that entrepreneur.
2. The provision of paragraph 1 shall not apply where:
 - 1) ratified international agreements or directly applicable provisions of European Union law stipulate otherwise;

- 2) the inspection must be conducted in order to counteract a criminal offence or a delinquency, to counteract a fiscal offence or a fiscal delinquency or to secure evidence of such an offence or delinquency;
 - 3) the inspection is carried out in the course of proceedings conducted pursuant to the provisions of the Act of 16 February 2007 on Competition and Consumer Protection;
 - 4) the inspection is justified by a direct threat to life, health or the environment.
3. An entrepreneur shall indicate the authorised person referred to in paragraph 1 in writing, in particular during the entrepreneur's absence.
 4. The duration of an inspection referred to in Article 55.1 shall not include the time when the given entrepreneur or a person authorised by the entrepreneur is absent, where this is an obstacle to the performance of inspection activities.
 5. In the case of the absence of the entrepreneur or a person authorised by the entrepreneur or in the case of the entrepreneur's failure to fulfil the obligation referred to in paragraph 3, inspection activities may be performed in the presence of another employee of the entrepreneur or a person employed by the entrepreneur under a different legal relationship who may be considered to be the person referred to in Article 97 of the Act of 23 April 1964-the Civil Code, or in the presence of a summoned witness, who should be a public official but not an employee of the authority carrying out the inspection.

Article 51.

1. An inspection shall be conducted at the registered office of an entrepreneur or in the place of business and during the working hours or during the time when the entrepreneur actually conducts economic activity.
2. With the consent or at the request of the entrepreneur, an inspection shall be carried out at the place where documentation, including tax books, is stored, other than the registered office or the place of business, where it may facilitate the conduct of the inspection.
3. With the consent of the entrepreneur, an inspection or particular inspection activities may be performed also at the office of the inspection authority, where it may facilitate the conduct of the inspection.
- 3a. With the consent of an entrepreneur, an inspection or specific inspection activities may be performed remotely via a postal operator within the meaning of the Act of 23 November 2012 - Postal Law (*Dziennik Ustaw* 2020, item 1041) or via electronic means of communication within the meaning of Article 2 (5) of the Act of 18 July 2002 on the Provision of Services by Electronic Means (*Dziennik Ustaw* 2020, item 344), if this may facilitate the inspection or it is advisable due to the nature of business

activities pursued by the entrepreneur.

4. Documents and information collected in the course of activities performed by an inspection authority in breach of the provisions laid down in paragraphs 2 to 3a shall not constitute evidence in the inspection procedure.

Article 52.

Inspection activities shall be performed in an efficient manner and possibly without disruption to the operations of the entrepreneur. If an entrepreneur indicates in writing that the activities performed disrupt significantly the entrepreneur's economic activity, the necessity of undertaking such activities shall be justified in the inspection report.

Article 53.

The findings from an inspection shall be contained in an inspection report.

Article 54.

1. It shall be prohibited to undertake and conduct more than one inspection of the activity of an entrepreneur, excluding cases where:
 - 1) ratified international agreements or directly applicable provisions of European Union law stipulate otherwise;
 - 2) the inspection must be conducted in order to counteract a criminal offence or a delinquency, to counteract a fiscal offence or a fiscal delinquency or to secure evidence of such an offence or delinquency;
 - 3) the entrepreneur has granted consent to the simultaneous undertaking and conducting of more than one inspection;
 - 4) the inspection is justified by a direct threat to life, health or the environment;
 - 5) the inspection is carried out in the course of proceedings conducted pursuant to the provisions of the Act of 16 February 2007 on Competition and Consumer Protection;
 - 6) the inspection is conducted on the basis of Article 23b or Article 23r.1 of the Energy Law Act of 10 April 1997;
 - 7) the inspection is conducted to verify the grounds for a goods and services tax refund before that tax refund is made;
 - 8) the inspection is conducted to fulfil obligations arising from the provisions of European Union competition law or the provisions of European Union law concerning the protection of the financial interests of the European Union;

- 9) the inspection is conducted to verify the grounds for a goods and services tax refund made pursuant to the provisions on the refund of certain expenses related to residential building construction to natural persons;
 - 10) the inspection is conducted to verify the grounds for a goods and services tax refund made pursuant to the provisions on the refund to natural persons of certain expenses incurred in connection with the construction of their first own flat;
 - 11) the inspection is an inspection of American reportable accounts, regulated by the Act of 9 October 2015 on the Enforcement of the Agreement between the Government of the Republic of Poland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA (*Dziennik Ustaw* 2020, item 166);
 - 12) the inspection is conducted on the basis of the provisions laid down in the Act of 13 February 2020 on the Protection of Plants Against Pests;
 - 13) the inspection is performed only for the purpose of verifying compliance with the call referred to in Article 21a.1, obligation referred to in Article 21a.2 or verifying the notification referred to in Article 21a.5 or 21a.6;
 - 14) the inspection is conducted on the basis of the provisions laid down in the Act of 8 March 2013 on Plant Protection Products (*Dziennik Ustaw* 2020, item 2097) - if the inspection is conducted without prior notification pursuant to Article 9 (4) of Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) (OJ L 95, 07.04.2017, p. 1, as amended).
2. If an entrepreneur conducts economic activity in more than one plant or another separated part of the enterprise, the provision of paragraph 1 shall apply to a plant or a part of the enterprise.
 3. In a plant or a part of an enterprise where an inspection is being conducted, it shall be permitted to simultaneously perform inspection activities necessary to complete another inspection of that entrepreneur.

4. The provision of paragraph 2 shall not apply to inspection of the economic activity of micro-entrepreneurs and small entrepreneurs.
5. If the economic activity of an entrepreneur is already covered by an inspection of another authority, the given inspection authority shall refrain from undertaking inspection activities and may agree with the entrepreneur on another date for conducting the inspection.

Article 55.

1. The period of duration of all inspections of an entrepreneur conducted by an inspection authority in one calendar year shall not exceed:
 - 1) for micro-entrepreneurs-12 working days;
 - 2) for small entrepreneurs-18 working days;
 - 3) for medium-sized entrepreneurs-24 working days;
 - 4) for other entrepreneurs-48 working days.
2. The provision of paragraph 1 shall not apply where:
 - 1) ratified international agreements or directly applicable provisions of European Union law stipulate otherwise;
 - 2) the inspection must be conducted in order to counteract a criminal offence or a delinquency, to counteract a fiscal offence or a fiscal delinquency or to secure evidence of such an offence or delinquency;
 - 3) the inspection is justified by a direct threat to life, health or the environment;
 - 4) the inspection is carried out in the course of proceedings conducted pursuant to the provisions of the Act of 16 February 2007 on Competition and Consumer Protection;
 - 5) the inspection is conducted on the basis of Article 23b or Article 23r.1 of the Energy Law Act of 10 April 1997;
 - 6) the inspection is conducted to verify the grounds for a goods and services tax refund before that tax refund is made;
 - 7) the inspection is conducted to fulfil obligations arising from the provisions of European Union competition law or the provisions of European Union law concerning the protection of the financial interests of the European Union;
 - 8) the inspection concerns entities for which a competent authority issued, pursuant to separate regulations, a decision on the declaration of validity of the selection and the application of a transaction pricing method between affiliated entities-within the scope related to the enforcement of that decision;

- 9) the inspection is conducted to verify the grounds for a goods and services tax refund made pursuant to the provisions on the refund of certain expenses related to residential building construction to natural persons;
 - 10) the inspection is conducted to verify the grounds for a goods and services tax refund made pursuant to the provisions on the refund to natural persons of certain expenses incurred in connection with the construction of their first own flat;
 - 11) the inspection is an inspection of American reportable accounts, regulated by the Act of 9 October 2015 on the Enforcement of the Agreement between the Government of the Republic of Poland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA.
3. A prolongation of the duration of an inspection shall be possible only for reasons beyond the control of the inspection authority and shall require a justification in writing. Such a justification shall be served on the entrepreneur concerned. A prolongation of the duration of an inspection shall not breach the time limits referred to in paragraph 1.
 4. A prolongation of the duration of an inspection shall also be possible if during an inspection, an understatement of a tax liability in an amount exceeding the equivalent of 10% of the amount of the tax liability reported, but not lower than PLN 500, is revealed or if an overstatement of a loss in an amount exceeding the equivalent of 50% of the amount of the loss reported, but not lower than PLN 2,500, is revealed, or if it is revealed that no tax return has been submitted despite the obligation to do so.
 5. An inspection authority shall notify an entrepreneur of the revealed circumstances referred to in paragraph 4, at the same time indicating the evidence collected in this regard. A justification for a prolongation of the duration of an inspection shall be served on the entrepreneur concerned.
 6. The duration of the inspection referred to in paragraph 4 shall not exceed twice the time specified, as appropriate, in paragraph 1.
 7. If the results of an inspection reveal a gross violation of law by the given entrepreneur, a repeated inspection in the same objective scope may be conducted in the given calendar year, with the duration of the inspection not exceeding 7 days. The duration of a repeated inspection shall not be included in the time referred to in paragraph 1.

Article 56.

1. An inspection authority may, having notified the entrepreneur in writing, suspend an inspection for a period necessary to analyse a product sample or an inspection sample, if the only inspection activity to

be performed after the receipt of the results of the sample analysis is the drawing up of an inspection report. The suspension period shall not be included in the time referred to in Article 55.1 provided that during the suspension, the entrepreneur is able to conduct their economic activity and has unlimited access to the documentation kept by them and the assets held by them, excluding the sample secured for the purposes of the inspection.

2. In the case referred to in paragraph 1, the service of the inspection report on the entrepreneur shall not require resumption of the inspection, and the day on which the entrepreneur is served the inspection report shall not be included in the duration of the inspection. An inspection report may be served during an inspection conducted by another authority.
3. The entrepreneur shall be served a statement of reasons for the duration of the suspension period.
4. The suspension referred to in paragraph 1 shall not prevent another inspection authority from conducting an inspection during that suspension.

Article 57.

1. An entrepreneur shall keep and store at their registered office an inspection book, as well as inspection authorisations and inspection reports.
2. An inspection book shall contain entries specifying:
 - 1) a designation of the inspection authority;
 - 2) a designation of the inspection authorisation;
 - 3) the objective scope of the completed inspection;
 - 4) the dates of the initiation and completion of the given inspection.
3. An entrepreneur shall keep an inspection book:
 - 1) in paper form, also in the form of a collection of documents, or
 - 2) in electronic form.
4. Entries in an inspection book kept in:
 - 1) paper form-shall be made by the inspector;
 - 2) electronic form-shall be made by the entrepreneur.
5. It shall be presumed that data contained in an inspection book kept in electronic form are evidenced by documents kept by the entrepreneur.
6. In the case of the initiation of an inspection, an entrepreneur shall immediately present the inspection book to the inspector.
7. An inspection book kept in electronic form shall be presented by providing access via a device enabling becoming familiar with the contents of the book or by producing print-outs from the IT

system in which the inspection book is kept, certified by the entrepreneur for compliance with the corresponding entries in the inspection book.

8. An entrepreneur shall not present an inspection book if its presentation is impossible due to it having been made available to another inspection authority. In such a case, the entrepreneur shall present the inspection book at the office of the inspection authority within 3 working days from the date on which that book is returned by the other inspection authority.

Article 58.

1. An inspection authority shall not carry out an inspection where the inspection is to concern an object of inspection covered by a previously completed inspection carried out by the same authority.
2. The provision of paragraph 1 shall not apply where:
 - 1) the inspection is to concern a period that was not covered by a previously completed inspection;
 - 2) the repeated inspection is aimed at addressing a threat to life or health;
 - 3) a repeated inspection is necessary to conduct proceedings concerning the declaration of invalidity, the declaration of expiration or the revocation of or an amendment to a final decision, or the resumption of proceedings in a case closed by a final decision;
 - 4) a repeated inspection is necessary to conduct proceedings concerning the revocation of or the declaration of invalidity of a decision by an administrative court;
 - 5) a repeated inspection is necessary to conduct proceedings in order to verify compliance with the authority's post-inspection recommendations or the implementation of decisions or rulings ordering that breaches of law be remedied, in connection with the conducted inspection, or to verify compliance with the call referred to in Article 21a.1, obligation referred to in Article 21a.2 or to verify the notification referred to in Article 21a.5 or 21a.6;
 - 6) a repeated inspection is necessary to conduct proceedings related to the submission of an adjustment to a settlement covered by a previously completed inspection;
 - 7) the inspection authority has reasonable grounds to suspect that the conduct of a previously completed inspection involved a violation of law affecting the result of the inspection or where the evidence based on which factual circumstances material to the case were determined has been found to be false or where the inspection report was drawn up as a result of a criminal offence;
 - 8) after the completion of an inspection report from a previous inspection, new factual circumstances or new evidence material to the case, not known to the administration authority or the state organisational unit at the time of the inspection, emerged, including circumstances or evidence indicating an occurrence of the law abuse referred to in Article 5.5 of the Act of 11 March 2004 on the

Goods and Services Tax (*Dziennik Ustaw* 2020, items 106, 568, 1065, 1106 and 1747);

- 9) the entrepreneur conducts activity within a scope subject to the supervision referred to in Article 1.2 of the Financial Market Supervision Act of 21 July 2006.

Article 59.

1. An entrepreneur may lodge an objection against the undertaking and conducting of activities by an inspection authority in violation of the provisions of Article 48, Article 49, Article 50.1, Article 50.5, Article 51.1, Article 54.1, Article 55.1, Article 55.2, and Article 58. Such an objection shall require a statement of reasons.
2. It shall not be permitted to lodge an objection if an authority conducts an inspection invoking the provisions of Article 48.11 (2), Article 50.2 (2), Article 54.1 (2), Article 55.2 (2), and Article 62.
3. An entrepreneur shall lodge an objection with the inspection authority to whose activities the objection refers, in writing. An entrepreneur shall notify the inspector in writing of the lodging of an objection.
4. An objection shall be lodged within 3 working days from the date of the initiation of an inspection by an inspection authority or from the date of the occurrence of grounds for lodging an objection.
5. The lodging of an objection shall result in the suspension of:
 - 1) inspection activities by the inspection authority to whose activities the objection refers-upon the service of a notification of the lodging of the objection on the inspector;
 - 2) the running of the duration of the inspection-from the date of lodging the objection to the date of completing the procedure caused by the lodging of the objection.
6. In the case of an objection being lodged, the inspection authority may, by way of a decision, secure evidence related to the object and scope of the inspection until the objection has been considered. Documents, information, product samples, and other information carriers shall be subject to such securing if they constitute or may constitute evidence in the course of an inspection.
7. Within 3 working days from the date of receipt of an objection, the inspection authority shall consider the objection and issue a decision on:
 - 1) withdrawal from inspection activities;
 - 2) the continuation of inspection activities.
8. Failure to consider an objection within the time limit referred to in paragraph 7 shall have the same effects as the issuance of a decision on withdrawal from inspection activities by the competent authority.
9. An entrepreneur may appeal against the decision referred to in paragraph 7 (2) within 3 days from the

date of service of the decision. The competent authority shall examine the appeal within 7 days from the date of its lodging and shall issue a decision on:

- 1) upholding the decision appealed against;
 - 2) overturning the decision appealed against and withdrawing from inspection activities.
10. Failure to consider an appeal within the time limit referred to in paragraph 9 shall have the same effects as the issuance of a decision on overturning the decision appealed against and withdrawing from inspection activities.
11. An inspection authority may continue inspection activities starting from the date on which the decision referred to in paragraph 7 (2) becomes final and non-appealable, and in the case of an appeal being lodged by the entrepreneur-starting from the date on which the decision referred to in paragraph 9 (1) is served on the entrepreneur.
12. The decision referred to in paragraph 6 shall expire on the day following the date of serving the decision referred to in paragraph 7 on the entrepreneur, and in the case referred to in paragraph 8, on the day following the date of the expiry of the time limit for considering the objection.
13. If the entrepreneur lodges an appeal, the decision referred to in paragraph 6 shall expire on the day following the date of serving the decision referred to in paragraph 9 (1) or (2) on the entrepreneur, and in the case referred to in paragraph 10, on the day following the date of the expiry of the time limit for considering the appeal.
14. In the case of lengthy inspection activities, after the decision referred to in paragraph 9 (1) is issued, the entrepreneur may file a complaint about the lengthy conduct of the inspection with an administrative court. The filing of a complaint shall not suspend the inspection activities.
15. The provisions of the Act of 30 August 2002-The Law on Procedures Before Administrative Courts (*Dziennik Ustaw* 2019, item 2325) concerning complaints about the lengthy conduct of procedures shall apply accordingly to the complaint referred to in paragraph 14.
16. The provisions of the Code of Administrative Procedure shall apply to the procedures referred to in paragraphs 6, 7, and 9 in matters not regulated herein.

Article 60.

1. A vojt, a mayor or a city president shall immediately notify the competent authorities if they learn that economic activity is conducted in violation of law, as well as if they identify a threat to life or health, a threat of substantial damage to property or a direct threat to the environment as a result of that economic activity.
2. The authorities notified shall immediately notify the vojt, mayor or city president of the actions taken.

3. Where it is impossible to give the notification referred to in paragraph 1, the vojt, mayor or city president may order, by way of a decision, the suspension of the economic activity for the time necessary, not longer than 3 days.
4. A decision ordering the suspension of economic activity in the case of the identification of a threat to life or health, a threat of substantial damage to property or a direct threat to the environment as a result of that economic activity shall be immediately enforceable.

Article 61.

The provisions of Article 54 and Article 55 shall not apply:

- 1) to the activity of entrepreneurs within the scope subject to:
 - a) the supervision referred to in Article 1.2 of the Financial Market Supervision Act of 21 July 2006,
 - b) sanitary supervision pursuant to the Act of 14 March 1985 on the State Sanitary Inspection (*Dziennik Ustaw* 2019, item 59 and of 2020, items 322, 374, 567, 1337 and 2112) and the Act of 25 August 2006 on Food and Nutrition Safety (*Dziennik Ustaw* 2020, item 2021), within the scope concerning food safety,
 - c) supervision over products on the basis of the Act of 7 April 2022 on Medical Devices (*Dziennik Ustaw*, item 974);
- 2) to the control of health care providers exercised by an entity having the obligation to finance health care services from public funds pursuant to the Act of 27 August 2004 on Publicly-Financed Health Care Services (*Dziennik Ustaw* 2020, items 1398, 1492, 1493, 1578, 1875 and 2112);
- 3) to the technical test referred to in Article 29d of the Act of 16 February 2007 on the Reserves of Crude Oil, Petroleum and Natural Gas Products and on the Principles of Proceeding in Circumstances of a Threat to the Fuel Security of the State and Petroleum Market Distortions (*Dziennik Ustaw* 2020, item 411).

Article 62.

1. The provisions of Articles 48 to 51, Article 54, Article 55, and Article 57 shall not apply to the economic activity of entrepreneurs within the scope:
 - 1) subject to inspection related to the placement of goods under a customs procedure and to re-exportation, carried out at a customs and tax office or at any place designated or approved by a customs authority, on the basis of customs regulations, or to phytosanitary border inspection carried out pursuant to the provisions of the Act of 13 February 2020 on the Protection of Plants Against

Pests;

- 1a) subject to inspection related to plant protection products brought into the territory of the Republic of Poland pursuant to the provisions laid down in the Act of 8 March 2013 on Plant Protection Products if the inspection is conducted pursuant to Article 44 (1) of Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Control Regulation);
- 2) subject to the inspection of moving means of transport, persons using those means of transport, and goods transported with the use of those means of transport pursuant to:
 - a) the Inland Navigation Act of 21 December 2000 (*Dziennik Ustaw* 2020, item 1863),
 - b) the Road Transport Act of 6 September 2001 (*Dziennik Ustaw* 2019, items 2140 and of 2020, items 875 and 1087),
 - c) the Aviation Law Act of 3 July 2002 (*Dziennik Ustaw* 2020, item 1970),
 - d) the Rail Transport Act of 28 March 2003 (*Dziennik Ustaw* 2020, items 1043, 1378 and 1778),
 - e) the Act of 13 February 2020 on the Protection of Plants Against Pests,
 - f) the Act of 16 November 2016 on the National Tax Administration (*Dziennik Ustaw* 2020, items 505, 568, 695, 1087 and 1106),
 - g) provisions laid down in the Act of 8 March 2013 on Plant Protection Products - if the inspection is conducted pursuant to Article 10 (1) of Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC

European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation);

- 3) covering the purchase of products or services checking the reliability of a service, pursuant to the Act of 15 December 2000 on the Trade Inspection (*Dziennik Ustaw* 2020, item 1706);
 - 4) covering sales made outside a fixed location (vehicle mobile selling and on-foot mobile selling at market places within the meaning of Article 15.2 of the Act of 12 January 1991 on Local Taxes and Charges (*Dziennik Ustaw* 2019, item 1170).
2. The provisions of Article 48, Article 49, Article 51, Article 54, Article 55, and Article 57 shall not apply to the economic activity of entrepreneurs within the scope subject to veterinary supervision pursuant to:
- 1) the Veterinary Inspection Act of 29 January 2004 (*Dziennik Ustaw* 2018, item 1557 and of 2020, item 285);
 - 2) the Animal Protection Act of 21 August 1997 (*Dziennik Ustaw* 2020, item 638);
 - 3) the Pharmaceutical Law Act of 6 September 2001 (*Dziennik Ustaw* 2020, items 944, 1493 and 2112);
 - 4) (repealed);
 - 5) (repealed);
 - 6) the Act of 11 March 2004 on Animal Health Protection and on Combating Infectious Animal Diseases (*Dziennik Ustaw* 2020, item 1421);
 - 7) the Animal Product Act of 16 December 2005 (*Dziennik Ustaw* 2020, item 1753);
 - 8) the Feedstuff Act of 22 July 2006 (*Dziennik Ustaw* 2019, item 269 and of 2020, items 284 and 285);
 - 9) the Act of 15 January 2015 on the Protection of Animals Used for Scientific or Educational Purposes (*Dziennik Ustaw* 2019, item 1392).

Article 63.

1. The provisions of Article 48, Article 51, Article 54, and Article 55 shall not apply to an inspection:
 - 1) of health care activities conducted by an authority keeping a register, a voivod, and a founding entity with respect to the tasks specified in regulations on health care activities;
 - 2) carried out by mining supervision authorities pursuant to the provisions of geological and mining law;
 - 3) of an entrepreneur pursuing an activity related to the prospecting for, exploration or extraction of deposits subject to a mineral right or an entity carrying out, as part of its professional activity, activities being part of the operations of a mining plant or a plant carrying out geological operations,

entrusted to that entity by that entrepreneur, carried out by bodies of Inspekcja Ochrony Środowiska;

- 4) of activities related to the collection and processing of waste equipment, to recycling, and to equipment waste recovery processes other than recycling, carried out by bodies of Inspekcja Ochrony Środowiska, a voivodeship marshal, and a starosta in connection with the control of compliance with regulations concerning waste equipment management.
2. The provisions of Article 48, Article 49, Article 51, and Articles 53 to 55 shall not apply to the inspection of health care activities conducted by the minister responsible for health.

Article 64.

1. The provisions of Article 48, Article 54.1, and Article 55.1 shall not apply to an inspection carried out in the course of a procedure initiated at the request of the entrepreneur in their own case and to an inspection carried out pursuant to the Act of 11 July 2014 on the Principles of Implementation of Cohesion Policy Programmes Financed under the 2014-2020 Financial Perspective (*Dziennik Ustaw* 2014, item 818).
2. The provision of paragraph 1 shall apply accordingly also to inspections conducted as a result of a notification, request, report or another similar action taken by an entrepreneur in their own case.

Article 65.

The provisions of this Chapter shall not apply to:

- 1) an inspection carried out pursuant to the Nuclear Law Act of 29 November 2000 (*Dziennik Ustaw* 2019, item 1792 and of 2020, item 284 and 322);
- 2) a customs and tax inspection carried out in accordance with the procedure specified in Section V Chapter 1 of the National Tax Administration Act of 16 November 2016;
- 3) an inspection carried out on the basis of the Act of 20 July 1991 on the Environmental Protection Inspection with regard to waste management.

Chapter 6

Rules for drawing up draft normative acts related to economic law and for assessing their functioning

Article 66.

1. Before commencing work on the development of a draft normative act laying down rules for starting,

~~done and analysis of the possibility of achieving the objectives shall be performed~~ by other means;

2) an assessment of the anticipated social and economic effects, including an assessment of the influence on micro-entrepreneurs, small entrepreneurs, and medium-sized entrepreneurs and an analysis of the compliance of the proposed regulations with the statute.

2. The results of the assessments and analyses referred to in paragraph 1 shall be included in the statement of reasons for a draft normative act or in the assessment of the effects of the regulation, constituting a separate part of the statement of reasons for a draft normative act.

Article 67.

In the development of a draft normative act laying down rules for starting, conducting or terminating economic activity, consideration shall be given to the principles of proportionality and adequacy, and in particular, efforts shall be made:

- 1) not to impose new administrative obligations, and where this is impossible, to impose them only to the extent necessary to achieve their objectives;
- 2) to limit information disclosure obligations, especially where the information required is provided by the obliged entities to public authorities pursuant to applicable provisions;
- 3) to enable the fulfilment of information disclosure obligations in electronic form;
- 4) when implementing European Union law and international law-to impose only such administrative obligations as are necessary to achieve the objectives of the implemented provisions.

Article 68.

In the case of the identification of an influence of a draft normative act on micro-entrepreneurs, small entrepreneurs, and medium-sized entrepreneurs, in the development of the draft normative act, the proportional limitation of administrative obligations imposed on those entrepreneurs shall be sought or reasons shall be provided why it is impossible to place such limitations.

Article 69.

1. If substantial discrepancies in the interpretation of law are revealed or a major risk that a normative act has major negative economic or social effects is identified in connection with the application of a normative act laying down rules for starting, conducting or terminating economic activity, the Small and Medium-Sized Entrepreneur Ombudsman may file a request for the preparation of an assessment of the functioning of that normative act or part thereof, along with a statement of reasons, with the competent minister or an authority having a statutory authorisation to develop draft normative acts

and to submit them for consideration by the Council of Ministers.

2. The authority to which the Small and Medium-Sized Entrepreneur Ombudsman has submitted the request referred to in paragraph 1 shall prepare an assessment of the functioning of the normative act concerned or part thereof or shall state reasons for deeming the preparation of such an assessment purposeless.

Article 70.

Ministers in charge of government administration departments shall conduct, within the scope of their competence, current review of the functioning of normative acts laying down rules for starting, conducting or terminating economic activity, having regard in particular to the rules set out in Article 67, and shall submit to the Council of Ministers, every year, by 30 June, information on actions taken in the previous calendar year as a result of that review.

Article 71.

The provisions of this Chapter shall not apply to the exercise of the right of legislative initiative by citizens, as referred to in Article 118.2 of the Constitution of the Republic of Poland of 2 April 1997 (*Dziennik Ustaw* item 483, *Dziennik Ustaw* 2001, item 319, *Dziennik Ustaw* 2006, item 1471, and *Dziennik Ustaw* 2009, item 946).

Chapter 7

Final provision

Article 72.

This Act shall enter into force on the date and in accordance with the rules specified in the Act of 6 March 2018-Provisions Implementing the Entrepreneur Law Act and Other Acts of Law Concerning Economic Activity (*Dziennik Ustaw* item 650).

¹ This Act implements, within its regulatory scope, directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (OJ L 376, 27.12.2006, p. 36).