

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
Employer as a professional activity establishment	Compensation of remuneration paid to disabled employees (Article 29 sec.1 point 1 of the Act of 27.08.1997 on professional and social rehabilitation and employment of disabled persons), covered from funds derived from the manufacturing or service activities of the professional activity plant or other sources, in part proportional to occurring in a given month the number of days of downtime in the activity of the establishment of professional activity or reduction of income from this activity.	<p>Recompensation request (content and required documents, justification - art.15 a sec. 3 and 4)</p> <p>- recompensation is paid within 14 days of the submission of a complete compensation request</p> <p>- The president of the PFRON's Management Board issues a decision on: 1) the amount of compensation, if the amount of compensation determined by PFRON is different than that specified in the request, or 2) refusal</p>	Request to the branch of the State Fund for the Rehabilitation of the Disabled („PFRON”), competent for the seat of the professional activity establishment	Not later than within 30 days of the date of payment of remuneration for employees.	<p>Art. 15a of the COVID-19¹ Act – with effect from 8.03.2020</p> <p>- When considering and settling cases by PFRON, the provisions of the Code of Administrative Procedure apply</p>
Employer with whom a reimbursement agreement has been concluded (Article 12 sec. 6 of the act of 20 April 2004 on employment promotion and labour market institutions)	Retention of the right to reimbursement in the event of payment of remuneration to a young employee, in whole or in part, for the period of release from the obligation to work (during a period of temporary limitation or suspension of the functioning of the education system units)	Ex lege			Art. 15f of the COVID-19 Act – with effect from 12.03.2020

¹ The Act of March 2, 2020 on specific solutions linked with preventing, counteracting, and combating COVID-19, other infectious diseases and crisis situations related to them (Polish Official Journal 2020, items 374, 567 and 568) “**the COVID-19 Act**”

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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Entrepreneur ² , non-governmental organization ³ , public benefit entity ⁴ and state-owned legal entity ⁵ with a decrease in economic turnover	<p>1) Award of benefits for the job protection – payment of benefits from the Fund of Guaranteed Employee Benefits for co-financing the remuneration of employees affected by economic downtime or reduced working time</p> <p>2) Funds from the Guaranteed Employee Benefits Fund to pay social security contributions for employees, due from the employer under the Act of 13.10.1998 on the social insurance system, from the above-mentioned benefits</p> <p>- Both of the above are paid during periods of economic downtime or reduced working time (referred to in Article 2 of the Act of 11.10.2013 on special solutions related to the job protection)</p> <p>- They are available for a total period of 3 months falling from the date of the month of the request's</p>	<p>Request</p> <p>- decrease in economic turnover occurred</p> <p>- Entrepreneur must meet the criteria (from Article 3 par 1 sec. 2 and 3 of the Act of 11.10.2013 on special solutions related to the job protection), provided that it isn't in arrears in settling tax liabilities, social security contribution, health insurance, Guaranteed Employee Benefits Fund, Labor Fund or Solidarity Fund until the end of the third quarter of 2019</p> <p>- Entities may receive assistance from the Guaranteed Employee Benefits Fund only if they have not received assistance for the same</p>	Request to the Director of the Provincial Labor Office (competent for the seat of this entity)	[?]	<p>Article 15g of the COVID-19 Act in the wording given by Shield 2.0⁶ (the change entered into force with effect from 1.04.2020)</p> <p>Art. 114 Shield 2.0</p> <p>* To contracts for the payment of benefits and funds concluded until the date of entry into force of Shield 2.0, Article 15g of the COVID-19 Act as amended by Shield 2.0</p> <p>- The provisions of Articles 7-16 of the Act of 11.10.2013 on special solutions related to</p>

² in the meaning of Art. 4 sec. 1 or 2 of the act of 6.03.2018 – Business law

³ in the meaning of Art. 3 sec. 2 of the Act of 24.04.2003 on public benefit activity and volunteerism

⁴ i.e. an entity, referred to in Art. 3 sec. 3 of the Act of 24.04.2003 on public benefit activity and volunteerism

⁵ In the meaning of the act of 27.08.2009 – public Finance Law

⁶ The Act of 16 April 2020 on specific instrument for support linked with the spread of SARS-CoV-2 (Polish Official Journal 2020, item 695) – „Shield 2.0”

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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	submission	<p>employees in respect of the same payment titles for job protection</p> <p>- The entity that received support cannot terminate the employment contract for reasons not related to the employee during the period of receiving benefits (pursuant to the COVID-19 Act of 31.03.2020, it was obliged to maintain employment also for up to 3 months after the period of receiving benefits)</p>			protection of jobs, with the exception of art. 8 sec. 3 point 8 and art. 13 point 2 of this Act, and implementing provisions to this Act
Entity obliged to pay an annual fee for perpetual usufruct	<p>Extension of the deadline for payment of the annual perpetual usufruct fee for 2020 till 30 June 2020</p> <p>This also applies to the annual fee for perpetual usufruct which payment date (determined on the basis of the third sentence of Article 71 sec. 4 of the Act of 21.08.1997 on real estate management, based on a request submitted before 1 April 2020) expires before 30 June 30 2020 – extension of the deadline till</p>	Ex lege			Article 15j sec. 1, sec. 3 of the COVID-19 Act as amended by Shield 2.0

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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	30 June 2020				
	<p>Possibility to extend the deadline for paying the annual fee for perpetual usufruct for 2020, no longer than till 31 December 2020</p> <p>It also applies to the annual fee for perpetual usufruct whose payment date (determined on the basis of Article 71 sec. 3 third sentence of the Act of 21.08.1997 on real estate management) expires before the date specified in the above-mentioned regulation – the extension of the deadline in accordance with the above regulation, not later than till 31 December 2020</p>	The minister competent for construction, spatial planning and housing may extend the deadline by regulation			Article 15j sec. 2, sec.4 of the COVID-19 Act as amended by Shield 2.0
Entrepreneur + non- governmental organizations ⁷ and entities ⁸ to the extent that they conduct public benefir activities	Suspension of collecting from entrepreneurs: 1) remuneration for the organization of collective management of copyright or related rights arising from a contract, the subject of which is the use of works or related rights objects or the collection of remuneration for such use, and this remuneration is not	Ex lege - if they meet conditions (Article 15l par. 2) of the COVID-19 Act			Art. 15l of the COVID-19 Act – with effect from 8.03.2020

⁷ in the meaning of Art. 3 sec. 2 of the Act of 24.04.2003 on public benefit activity and volunteerism

⁸ in the meaning of Art. 3 sec 3 of the Act of 24.04.2003 on public benefit activity and volunteerism

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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	determined as directly dependent on actual income or the income of this entity for the provision of services in a given period, 2) subscription fees (referred to in the Act of 21.04.2005 on subscription fees)				
Social Insurance Institution's ("ZUS") debtor, whose payment deadline has been deferred or spread into installments (Article 29 sec. 1 of the Act of 13.10.1998 on the social insurance system), regarding receivables from contributions due for the period from 1 January 2020 based on the request submitted in the period of validity of the state of epidemic threat or the state of epidemic, or within the 30 days following their cancellation	No charge of the prolongation fee (referred to Article 29 sec. 4 of the Act of 13.10.1998 on the social insurance system)	Ex lege			Art.15zb of the COVID-19 Act with effect from 7.02.2020
Parties to the lease agreement or other similar agreement, on the basis of which a retail area, in commercial facilities with a sales area	„Expiration of mutual obligations of the parties to the agreement” during the prohibition of business activity	Ex lege - provided that the tenant submits to the landlord an unconditional and binding offer to extend the agreement on current terms and		The offer should be submitted within three months from the day the prohibition was cancelled	Art. 15ze of the COVID-19 Act

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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exceeding 2,000m2, is handed over for use		conditions for the duration of the prohibition extended by six months			
1) A person conducting non-agricultural business activity 2) A person performing the „civil law contract” - if the person is not subject to social insurance in another way	Stoppage benefit in the amount of (in principle) 80% of the amount of the minimum remuneration for work determined on the basis of the provisions on the minimum remuneration for work, effective in 2020, not more than three times	<p>Upon request</p> <p>- If, as a result of COVID-19, there was a standstill in conducting business activity, respectively by a person conducting non-agricultural business activity or by the principal or the contracting authority with whom a civil law contract was concluded</p> <p>- A person conducting non-agricultural economic activity is entitled to a stoppage benefit if a person started conducting non-agricultural economic activity before 1 February 2020 and: 1) has not suspended non-agricultural business economic activity and if the income from non-agricultural economic activity, in the meaning of the provisions on personal income tax, obtained in the month preceding the month of submitting the application for a stoppage benefit was at least</p>	<p>Request submitted to the ZUS</p> <p>- Refusal in the form of a decision</p>	At the latest within 3 months of the month in which the state of epidemic was cancelled	<p>Art. 15zq of the COVID-19 Act in the wording given by Shield 2.0 - Article 15 from the COVID-19 Act</p> <p>Article 111 of the Shield 2.0</p> <p>* The provisions of Article 15zq section 4 and paragraph 5 point COVID-19 in the wording given on Shield 2.0 shall apply to applications for stoppage benefit submitted from 1 April 2020</p>

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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		<p>15% lower than the income obtained in the month preceding that month;</p> <p>2) suspended non-agricultural business activity after 31 January 31 2020</p> <p>- A person performing a civil law contract is entitled to a stoppage benefit if: 1) a civil law contract was concluded before 1 April 2020; 2) income from a civil law contract, in the meaning of the provisions on personal income tax, obtained in the month preceding the month in which the request on a stoppage benefit was submitted, was not higher than 300% of the average monthly remuneration from the previous quarter announced by the President of the Central Statistical Office on the basis of provisions on retirement and disability pensions from the Social Insurance Fund effective as at the date of submitting the request.</p>			
Micro, small and medium entrepreneurs	Co- financing of part the employee remuneration costs and social insurance contributions due on those remuneration for a period not longer than 3 months, falling from the month of submitting the request	<p>Upon request</p> <p>- In the event of a decrease in economic turnover</p> <p>- The co-financing is paid on a monthly basis, after the entrepreneur submits a statement on the employment in the given</p>	<p>Request to the district labour office competent for entrepreneur's registered office or place of work for employees</p> <p>- The head of a county</p>	Within 14 days of the announcement of recruitment by the director of the district labour	Article 15zzb of the COVID-19 Act as amended by Shield 2.0 (the amendment entered into force

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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		<p>month of employees covered by the contract and the remuneration costs of each of these employees and the social insurance contributions due on those remuneration</p> <p>- The entrepreneur cannot receive funding in the part in which the same cost have been or will be financed with other public funds</p>	<p>(“starosta”) concludes a contract with the entrepreneur</p> <p>- Discretion in the selection of requests under the recruitment (?) – the head of a county “can” grant on the basis of the concluded contract</p>	office	<p>with effect from 1 April 2020)</p> <p>Art. 110 Shield 2.0</p> <p>* For co-financing granted until the date of entry of the Shield 2.0, Article 15zzb of the COVID-19 Act as amended by Shield 2.0</p>
Entrepreneur being a natural person and not employing any employees	<p>Co- financing of part of the costs of running business activity</p> <p>- For a period not longer than 3 months of submission of the request</p>	<p>Upon request</p> <p>- In the event of a decrease in economic turnover</p> <p>- Paid on the monthly basis</p> <p>- The entrepreneur is obliged to run a business for the period for which co-financing has been granted</p> <p>- The entrepreneur cannot receive co-financing in a part in which the same costs of running business activity have been or will be financed with other public funds</p>	<p>Request to the district labour office competent for the seat of business</p> <p>- The head of a county (“starosta”) concludes a contract with the entrepreneur</p> <p>- Discretion in the selection of requests under the recruitment (?) – the head of a county “can” grant on the basis of the</p>	Within 14 days of the announcement of recruitment by the director of the district labour office	<p>Article 15zzc of the COVID-19 Act in the wording given by Shield 2.0 (the amendment entered into force with effect from 1 April 2020)</p> <p>Art. 110 Shield 2.0</p> <p>* For co-financing granted until the</p>

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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			concluded contract		date of entry of the Shield 2.0, Article 15zdc of the COVID-19 Act as amended by Shield 2.0
Microentrepreneur, which run business activity before 1 March 2020	A one-time loan from the Labour Fund to cover the running costs of business activity - Up to 5,00 zł	Upon the request	Request for loan to the district labour office, competent for the seat of conducting business activity - The head of a county (“starosta”) concludes a contract with the entrepreneur - Discretion in the selection of requests under the recruitment (?) – the head of a county “can” grant on the basis of the concluded contract	After announcing the recruitment by the director of the district labour office	Article 15zdd of the COVID-19 Act in the wording given on Shield 2.0 Article 117 Shield 2.0 * For loans granted until the date of the entry of Shield 2.0, Article 15 of the COVID-19 Act as amended by Shield 2.0
	Remission of the above-mentioned loans with interest	Upon request - Microentrepreneur’s statement about conducting business activity for the period of 3 months from the	Request to the head of a county - Lack of discretion, loans with interest are	After 3 months from the date of granting a loan	Art. 15 of Act 7-8, paragraph 10 of the COVID-19 Act as amended by

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	<ul style="list-style-type: none"> - provided that, the microentrepreneur will conduct business activity for the period of 3 months - Income from redemption of the loan on the basis of above rules do not constitute income in the meaning of the provisions on personal income tax and provisions on income tax from legal persons 	date of granting a loan	„subject to cancellation”		Shield 2.0 Article 117 Shield 2.0 * For loans granted until the date of the entry of Shield 2.0, Article 15zdz of the COVID-19 Act as amended by Shield 2.0
Non-governmental organization or entity referred to in Article 3 sec.3 of the Act of 24.04.2003 on public benefit activities and volunteering	<ul style="list-style-type: none"> - Co-financing of part of the employee remuneration costs and social insurance contributions due from this remuneration - Co-financing also includes persons employed on the basis of an outwork or mandate contract or other service contract to which the provisions of the Civil Code regarding the order apply - for the period no longer than 3 months from the month of submitting the request 	Upon request <ul style="list-style-type: none"> - In the event of a decrease in revenues from statutory activities - Obligated to retain employees covered by the contract for the period for which the co-financing was awarded - Paid on a monthly basis, after submitting a statement on the employment in the given month of employees covered by the contract and the cost of remuneration of each of those employees and the social insurance contributions due on this remuneration 	Request to the district labour office competent for its registered office <ul style="list-style-type: none"> - The head of a county (“starosta”) concludes a contract with a non-governmental organization/entity - Discretion in selecting applications under the recruitment (?) – the head of a county “can” grant on the basis of the concluded agreement 	Within 14 days of the announcement of recruitment by the director of the district labour office	Art. 15zdz of the COVID-19 Act in the wording given by Shield 2.0 (the amendment entered into force with effect from 1 April 2020) Art. 110 Shield 2.0 * For co-financing granted until the date of entry of the Shield 2.0, Article 15 from the

Compendium of your rights

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					COVID-19 Act as amended by Shield 2.0
Entity entrusting the performance of work to a foreigner/ Employee-foreigner	<p>The extension of the period of validity of the work permit (Article 88 sec.1 points 1-5 or sec, 2 of the act of 20.04.2004 on employment promotion and labour market institutions) is extended till the end of the 30th day following the date of cancelation of the state of epidemic threat / the state of epidemic (of the one that was last)</p> <p>-it shall apply to the decisions on the extension of a work permit or extension of a seasonal work permit</p>	Ex lege		In the event of extension of the work permit (by law), the request for extension of the permit (referred to in Article 88a sec. 1a of the Act of 20.04.2004 on employment promotion and labour market institutions) shall be submitted no earlier than 90 days before the expiry of the period of validity of the work permit specified in that permit and no later than on the last day of the period of validity of the extended one (by law)	Art. 15zzq sec. 1-2 COVID-19 Act
Entity entrusting the performance of work to	Extension of the right to perform work on the basis of a declaration of	Ex lege			Art. 15zzq sec. 3-4 of the COVID-19

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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a foreigner/ employee-foreigner	<p>entrusting work to a foreginer, entered to the register of declarations (pursuant to Article 88z sec.2 of the Act of 2.04.2004 on employment promotion and labour market institutions) till the end of the 30th day folowing the date of cancellation of the state of epidemic threat/the state of epidemic (of the one that was last)</p> <p>- if the statement indicates a period of work which ends during the period of the state of epidemic threat/ the state of epidemic</p>				Act
Foreigner	Extension of the deadline for the foreigner to leave the territory of the Republic of Poland (referred to in Article 299 sec. 6 of the act of 12.12.2013 on foreigners) until the end of the 30th day following the date of cancellation of the state of epidemic threat/ epidemic state (of the one that was last)	Ex lege			Art. 15zzza of the COVID-19 Act
Foreigner	Extension of the period of voluntary return (referred to in Article 315 sec.1 of the act of 12.12.2013 on foreigners), which falls during the period of the state of epidemic threat/ the state of epidemic, until the end of 30th day following the date of cancellation of the state of the epidemic threat/ the state of	Ex lege			Art. 15zzzb of the COVID-19 Act

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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	epidemic (of the one that was last)				
Entrepreneur – excluding microentrepreneurs and small entrepreneurs	<p>Sureties or guarantees for repayment of loans taken out by the entrepreneurs, intended to ensure financial liquidity granted by the Bank Gospodarstwa Krajowego (on its own behalf and on its own account)</p> <p>- The surety or guarantee covers no more than 80% of the outstanding loan amount covered by the surety or guarantee</p>	Upon request	Bank Gospodarstwa Krajowego		<p>Article 15zzzd of the COVID-19</p> <p>Accordingly Act Art. 2b sec.1 of the Act of 8.05.1997 on sureties and guarantees granted by the State Treasury and certain legal entities</p>
Obligated to pay receivables for renting, leasing or usufructuary	Canceling in whole or in part or postponing or splitting in installments repayment of cash receivables from the management of real estate having a civil law nature (Art. 12 a sec.1 of the act of 21.08.1997 on real estate management) for the commissioning of real estate for rent, lease or usufructuary, falling during the period of the state of epidemic threat or the state of epidemic	Upon request	<p>By the head of a county (“starosta”) or city president who performs government administration tasks</p> <p>- without the consent of the voivode</p> <p>- „may” be redeemed/postponed/ split into installments</p>		<p>Article 15zzze sec. 1 of the COVID-19 Act</p> <p>Art. 12a of the Act of 21.08.1997 on real estate management</p>
Obligated to pay receivables for renting, leasing or usufructuary	Retreat from the enforcement of the above mentioned receivables	Upon request	The head of a county (“starosta”) or president of the city with poviat		Art. 15zzze sec. 2 and sec.. 4 of the COVID-19 Act

Compendium of your rights

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	- No amount limit of PLN 100 (exclusion of application of Art. 12 a sec.4 of the Act of 21.08.1997 on Real estate management)	economic consequences due to COVID-19	status, performing government administration tasks - without the consent of the voivode - „may” retreat		
Obligated to pay receivables for the commissioning of real estate in rent, lease or use in relation to real estate specified in Art. 60 paragraph 1 of the Act of 21.08.1997 on real estate management	Retreat from the enforcement of the above-mentioned receivables - No amount limit of PLN 100 (exclusion of application of Art. 12a sec. 4 of the Act of 21.08.1997 on real estate management)	Upon request - The financial liquidity of the debtor has worsened due to negative economic consequences due to COVID-19	Minister competent for construction, spatial planning and housing - „may” retreat		Art. 15zzze sec. 3 i sec. 4 of the COVID-19 Act
Obligated to pay civil law receivables attributable to a local government unit or its organizational units (listed in art. 9 point 3, 4 and 13 of the Act of 27.08.2009 on public finance)	Retreat from the enforcement of the receivables	Ex lege - The financial liquidity of the debtor has worsened due to negative economic consequences due to COVID-19	The decision-making body of the local government unit - "may" - by way of resolution		Art. 15zzzf of the COVID-19 Act
Obligated to pay monetary receivables for the commissioning of real estate for rent, lease or use of a local	Redemption, postponement of repayment dates or distribution into installments of receivables falling during the period of epidemic emergency or epidemic status	Upon request - The financial liquidity of the debtor has worsened due to negative economic consequences due to COVID-19	Voyt (“wójt”), mayor (“burmistrz”), president of the city, management board of the district or management board of the county	Until the resolution is adopted by a decision-making body of a local	Art. 15zzzg sec. 1 of the COVID-19 Act

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

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government unit or its organizational units (listed in art. 9 point 3, 4 and 13 of the Act of 27.08.2009 on public finance)	- Until the decision-making body of local government units determines the rules for granting reliefs (referred to in Article 59 (1) of the Act of 27.08.2009 on public finances)			government unit	
Obligated to pay civil law receivables attributable to a local government unit or its organizational units (listed in Art. 9 point 3, 4 and 13 of the Act of 27.08.2009 on public finance)	Retreat from the enforcement of the receivables until the resolution of the decision-making body of local government units	Upon request - The financial liquidity of the debtor has worsened due to negative economic consequences due to COVID-19	Voyt ("wójt"), mayor ("burmistrz"), president of the city, management board of the district or management board of the county - "may" decide	Until the resolution is adopted by a decision-making body of a local government unit	Art. 15zzzg sec.. 2 of the COVID-19 Act
Tenant of the premises	Extension of the lease agreement, which expires after the Act enters into force and before 30 June 2020, until 30 June 2020, on the existing terms - the lease agreement concluded before the Act enters into force	Declaration of the tenant's will to extend the contract on current terms - the extension is then by law Exceptions: i.a. in case of delay in payment of rent, use of the premises in a manner contrary to the contract or its intended use	The statement is submitted to the landlord	At the latest on the date of expiry of the lease agreement	Art. 31s of the COVID-19 Act
The contribution payer, if he was declared as a contribution payer: 1) before 1 February 2020 and 29 February 2020,	Exemption from the obligation to pay unpaid * amounts due for social security contributions, health insurance, the Labor Fund, Solidarity Fund, Guaranteed Employee Benefits Fund or Bridging Pension	Upon request - In the case of a person conducting non-agricultural activity and a person cooperating with it, the obligation to pay is subject to	Social Insurance Institution ("ZUS") - ZUS exempts within 30 days from the date of sending the settlement declaration or personal	Not later than 30 June 2020 - The condition for exemption from the	Article 31zo sec. 1 and sec. 4, sec. 5, sec. 6 Art. 31zp of the COVID-19 Act in the wording

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
2) in the period from 1 February 2020 to 29 February 2020 and as of 31 March 2020, 3) in the period from 1 March 2020 to 31 March 2020, and as of 30 April 2020 - less than 10 insured persons applied for social security - the number of insured persons is calculated excluding insured persons who are young workers	<p>Fund, due for the period from 1 March 2020 to 31 May 2020 , shown in the settlement declarations submitted for this period - Revenues from the exemption from the obligation to pay the amounts due from the abovementioned contributions do not constitute income within the meaning of the provisions on income tax from natural persons and provisions on income tax from legal persons</p> <p>* It is released from the obligation to pay the receivables due to contributions indicated in the settlement declaration for March 2020 also when these receivables have been paid. Paid contributions receivable are refundable on the principles set out in art. 24 of the Act of 13.10.1998 on the social insurance system</p>	<p>contributions due determined on the basis of the lowest basis for calculating those contributions</p> <p>- the above restriction shall apply accordingly to a person performing work on the basis of an agency contract, mandate contract, other contract for the provision of services, to which, in accordance with the Civil Code, the provisions regarding the mandate and a person cooperating with her, for whom the basis of the contribution is the declared amount</p>	<p>reports monthly due for the last month indicated in the application for exemption from the payment of contributions, and if the contribution payer is exempted from the obligation to submit them - not later than 30 days from the date on which the premium for the last month indicated in the application for exemption from paying premiums should be paid - Contribution claims known as at the date of consideration of the application for exemption from payment of contributions - ZUS informs about dismissal - Refusal of dismissal is by decision</p>	<p>obligation to pay contributions due is the submission of settlement statements or personal monthly reports due for March, April and May 2020 not later than by 30 June 2020, unless the contribution payer is exempted from the obligation to submit them</p>	<p>given by Shield 2.0</p> <p>Art. 113 of Shield 2.0</p>
The contribution payer, if he was declared as a contribution payer: 1) before 1 February 2020 and 29 February 2020, 2) in the period from 1 February 2020 to 29	Exemption from the obligation to pay unpaid * receivables from social security contributions, health insurance, the Labor Fund, the Solidarity Fund, the Guaranteed Employee Benefits Fund or the Bridging Pension Fund, due for the	<p>Upon request</p> <p>- In the case of a person conducting non-agricultural activity and a person cooperating with it, the obligation to pay is subject to contributions due determined on the</p>	<p>Social Insurance Institute</p> <p>- ZUS exempts within 30 days from the date of sending the settlement</p>	<p>Not later than 30 June 2020</p> <p>- The condition for exemption from the</p>	<p>Article 31zo sec.. 1a and sec. 4, sec 5, sec.6, art. 31 of the COVID-19 Act in the wording</p>

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
February 2020 and as of 31 March 2020, 3) in the period from 1 March 2020 to 31 March 2020 and as at 30 April 2020 - he applied for social security from 10 to 49 insured - the number of insured persons is calculated excluding insured persons who are young workers	<p>period from 1 March 2020 to 31 May 2020 , in the amount of 50% of the total amount due from contributions shown in the settlement declaration submitted for the given month - Revenues from the exemption from the obligation to pay the amounts due from the abovementioned contributions do not constitute income within the meaning of the provisions on income tax from natural persons and provisions on income tax from legal persons</p> <p>* It is released from the obligation to pay the receivables due to contributions shown in the settlement declaration for March 2020 also when these receivables have been paid. Paid contributions receivable are refundable on the principles set out in art. 24 of the Act of 13.10.1998 on the social insurance system</p>	<p>basis of the lowest basis for calculating those contributions - above the restriction shall apply accordingly to a person performing work on the basis of an agency contract, mandate contract, other contract for the provision of services, to which, in accordance with the Civil Code, the provisions regarding the mandate and a person cooperating with her, for whom the basis of the contribution is the declared amount</p>	<p>declaration or personal reports monthly due for the last month indicated in the application for exemption from the payment of contributions, and if the contribution payer is exempted from the obligation to submit them</p> <p>- not later than 30 days from the date on which the premium for the last month indicated in the application for exemption from paying premiums should be paid</p> <p>- Contribution claims known as at the date of consideration of the application for exemption from payment of contributions</p> <p>- ZUS informs about</p>	<p>obligation to pay contributions due is the submission of settlement statements or personal monthly reports due for March, April and May 2020 not later than by 30 June 2020, unless the contribution payer is exempted from the obligation to submit them</p>	<p>given by Shield 2.0</p> <p>Art. 113 of Shield 2.0</p>

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
			dismissal - Refusal of dismissal is by decision		
The contribution payer, being a social cooperative, if it was registered as a contribution payer before 1 April 2020.	<p>Exemption from the obligation to pay unpaid * receivables from social security contributions, health insurance, the Labor Fund, Solidarity Fund, Guaranteed Employee Benefits Fund or Bridging Pension Fund, due for the period from 1 March 2020 to 31 May 2020 shown in the settlement declarations submitted for this period</p> <p>- Revenues from the exemption from the obligation to pay the amounts due from the abovementioned contributions do not constitute income within the meaning of the provisions on income tax from natural persons and provisions on income tax from legal persons</p> <p>* It is released from the obligation to pay the receivables due to contributions indicated in the settlement declaration for March 2020 also when these receivables have been paid. Paid contributions receivable are refundable on the principles set out in art. 24 of the Act</p>	Upon request	<p>Social Insurance Institute</p> <p>ZUS exempts within 30 days from the date of sending the settlement declaration or personal reports monthly due for the last month indicated in the application for exemption from the payment of contributions, and if the contribution payer is exempted from the obligation to submit them</p> <p>- not later than 30 days from the date on which the premium for the last month indicated in the application for exemption from paying premiums should be paid</p> <p>- Contribution claims</p>	<p>Not later than till 30 June 2020</p> <p>- The condition for exemption from the obligation to pay contributions due is the submission of settlement statements or personal monthly reports due for March, April and May 2020 not later than by 30 June 2020, unless the contribution payer is exempted from the obligation to submit them</p>	<p>Article 31zo para. 1b, Art. 31zp of the COVID-19 Act in the wording given by Shield 2.0</p> <p>Art. 113 of Shield 2.0</p>

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	of 13.10.1998 on the social insurance system		known as at the date of consideration of the application for exemption from payment of contributions - ZUS informs about dismissal - Refusal of dismissal is by decision		
Contribution payer, being a person conducting non-agricultural activities (Article 8 (6) of the Act of 13.10.1998 on the social insurance system), paying contributions only for own social insurance or health insurance	Exemption from the obligation to pay unpaid * contributions due to compulsory retirement and disability pension insurance, accident insurance, voluntary sickness insurance, health insurance, Labor Fund and Solidarity Fund, due for the period from 1 March 2020 to 31 May 2020. - Premiums receivable established on the basis of the lowest basis for measuring these premiums - Revenues from the exemption from the obligation to pay the amounts due from the abovementioned contributions do not constitute income within the meaning of the provisions on income tax from	Upon request - If the payer was operating before 1 April 2020 - The income from this activity within the meaning of the provisions on personal income tax obtained in the first month for which the application for exemption from paying contributions is submitted (referred to in Art 31zp sec, 1) was not higher than 300% of the forecasted average monthly Gross remuneration in the national economy in 2020 - In the case of a person conducting	Social Insurance Institute - ZUS exempts within 30 days from the date of sending the settlement declaration or personal reports monthly due for the last month indicated in the application for exemption from the payment of contributions, and if the contribution payer is exempted from the obligation to submit them - not later than 30 days from the date on which the premium for the last	Not later than 30 June 2020 - The condition for exemption from the obligation to pay contributions due is the submission of settlement statements or personal monthly reports due for March, April and May 2020 not later than by 30 June 2020, unless the contribution payer is	Article 31zo sec. 2 and sec. 4 Art. 31zp of the COVID-19 Act in the wording given by Shield 2.0 Art. 113 Shield 2.0

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	<p>natural persons and provisions on income tax from legal persons</p> <p>* It is released from the obligation to pay the receivables due to contributions shown in the settlement declaration for March 2020 also when these receivables have been paid. Paid contributions receivable are refundable on the principles set out in Art. 24 of the Act of 13.10.1998 on the social insurance system</p>	<p>non-agricultural activities, the payment of premiums is calculated from the lowest basis of the premiums applicable to them</p>	<p>month indicated in the application for exemption from paying premiums should be paid</p> <p>- Contribution claims known as at the date of consideration of the application for exemption from payment of contributions</p> <p>-ZUS informs about dismissal</p> <p>- Refusal of dismissal is by decision</p>	<p>exempted from the obligation to submit them</p>	
Contribution payer	<p>Retreat from collecting default interest (referred to in Article 23 (1) of the Act of 13.10.1998 on the social insurance system) from receivables from contributions due for the period after 31 December 2019</p>	<p>Upon request</p>	<p>Social Insurance Institute</p> <p>- "may" retreat</p> <p>- ZUS informs about withdrawal within 30 days from the date of submission of a complete application</p> <p>- Refusal to retreat is by decision. The decision has the right to submit a</p>	<p>Within the period of validity of the state of epidemic threat or epidemic state, or within the 30 days following their cancellation</p>	<p>Article 31zy (10) of the COVID-19 Act added with Shield 2.0</p>

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
			request to the President of the Social Insurance Institution (ZUS) for re-examination of the case, on the basis of the decision issued in the first instance by the minister		
Remitters of personal income tax who are employers or who employ natural persons under civil law contracts or who pay dividends, interest, etc. to natural persons, etc.	Extension of the deadline to pay income tax withholdings for March and April 2020 on the amounts paid to employees, to persons employed according to civil law contracts and on dividends, interest etc. paid to natural persons	Payment of tax withholding	Tax office competent for the taxpayer (payment made to the taxpayer's individual tax account)	Until June 1 2020	Art. 52o of the PIT Act added by Art. 4 of the COVID-19 Act of 31.03.2020 ⁹
Taxpayers of personal income tax	Exclusion of fiscal penal liability in the case of submitting a tax return indicating the amount of income achieved (loss incurred) for 2019 within 1-31 May 2020 (all other consequences, such as interest for late payment from tax arrears, however, remain unchanged).	Submission of the tax return for 2019 to the tax authority and payment of the due personal income tax after the deadline has elapsed, but not later than by May 31, 2020 is equivalent to the submission of notification of a tax offense (voluntary disclosure)	Tax Office competent for the taxpayer	Until May 31 2020	Art. 15zzj of the COVID-19 Act
Taxpayers of corporate income tax	Extension of the deadline for submitting the tax return indicating the amount of income (loss incurred) in the tax year that ended in the period from December 1, 2019 to January 31, 2020 and the deadline	Submission of a tax return by 31 May 2020 and payment of the tax due shown in that statement; for entities achieving only tax-free revenues and for entities achieving at least 80% of revenues from public benefit	Tax Office competent for taxpayer	Until May 31, 2020; Until July 31, 2020 - for entities achieving only	Regulation of the Minister of Finance dated from 27.03.2020 regarding the extension of the

⁹ The Act of March 31, 2020 amending the act on specific solutions linked with preventing, counteracting, and combating COVID-19, other infectious diseases and crisis situations related to them and some other acts (Polish Official Journal 2020, item 568) "the COVID-19 Act of 31.03.2020"

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	for payment of the tax due indicated in that tax return	activities, this period has been extended to 31 July 2020.		tax-free revenues and for entities achieving at least 80% of revenues from public benefit activities	deadline for submitting a tax return on the amount of income achieved (loss incurred) and payment of tax due by taxpayers of corporate income tax
Taxpayers of personal income tax. This applies to taxpayers who, 1) in 2020 they incurred a loss on business activity due to COVID-19 and 2) obtained in 2020 total revenues from non-agricultural economic activity by at least 50% lower than the total revenues obtained in 2019 from business activity due to COVID-19	A reduction on one-off basis of revenue or income achieved in 2019 from business activity, by the amount of loss incurred in 2020, but not more than by the amount of PLN 5,000,000	Submission of correction of the tax return for 2019 and reduction of income for this year by the loss incurred in 2020	Tax Office competent for taxpayer	No deadline	Art. 52k of the PIT Act added by Art. 4 of the COVID-19 Act of 31.03.2020
Taxpayers of corporate income tax	Taxpayers who: 1) due to COVID-19 suffered a loss in a tax year that began before January 1, 2020 and ends after December 31, 2019, or began after December 31, 2019, and before January 1, 2021,	Submission of tax return or correction of the tax return for the previous year and reduction of income for the tax year that began before January 1, 2020 and ends after December 31, 2019, or began	Tax Office competent for taxpayer	No deadline	Art. 38f of the CIT Act added by Art. 6 of the COVID-19 Act of 31.03.2020

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	and 2) due to COVID-19 achieved in the tax year referred to in point 1, revenues at least 50% lower than the revenues obtained in the tax year immediately preceding the first tax year referred to in point 1 - may reduce income achieved in the tax year immediately preceding the tax year referred to in point 1 by the amount of this loss, no more however, than by the amount of PLN 5,000,000,	after December 31, 2019 and before Day 1 January 2021			
Taxpayers of personal income tax, Taxpayers settling simplified tax on revenues, Taxpayers of corporate income tax	Deduction of donations made from January 1 st , 2020 to September 30 th , 2020 to counteract COVID-19 to following entities: 1) entities performing medical activities, registered in the list referred to in art. 7 of the COVID-19 Act; 2) Material Reserve Agency for the purpose of performing statutory tasks; 3) Central Base of Sanitary and Anti-Epidemic Reserves for the purpose of performing statutory activities. In the case of a donation made: 1) until April 30, 2020 - the amount corresponding to 200% of the donation value is deductible; 2) in May 2020 - the amount corresponding to 150% of the donation value is deductible; 3) from 1 June 2020 to 30 September 2020 -	Submission of tax return for 2020	Tax Office competent for taxpayer	Natural persons: April 30 th , 2021 Natural persons settling simplified tax on revenues: 15 th February 2021. Legal entities: end of the third month following the tax year in which the donation was made	Art. 52n of the PIT Act added by Art. 4 of the COVID-19 Act of 31.03.2020. Art. 57b of the Act on a flat-rate PIT added by art. 23 of the COVID-19 Act of 31.03.2020. Art. 38g of the CIT Act added by art. 6 of the COVID Act of 31.03.2020.

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	the amount corresponding to the value of the donation is deductible. Donations may be deducted according to the rules mentioned above if they were not deducted according to art. 26 para. 1 point 9 of PIT Act and art. 11 of the Act on simplified tax on revenues,.				
Taxpayers of corporate income tax and taxpayers of personal income tax, achieving the so-called revenues from buildings	Extension of the tax payment deadline until July 20 th , 2020, regarding payment of tax on revenues from buildings for March - May 2020, in which the taxpayer met all of the following conditions: 1) the taxpayer suffered negative economic consequences in a given month due to COVID-19, referred to in the Act on COVID-19; 2) the revenues achieved by the taxpayer in a given month, referred to in art. 12 are lower by at least 50% compared to the same month of the previous tax year, and in the case of a taxpayer who started operating in 2019 - in relation to the average revenues obtained this year, defined according to general principles.	Payment of tax on revenues from buildings for the months March-May 2020.	Tax office competent for the taxpayer (payment made to the taxpayer's individual tax account)	Until July 20 th , 2020	Art. 38h of the CIT Act added by art. 6 of the COVID-19 Act of 31.03.2020. Art. 52p of the PIT Act added by art. 4 of the COVID-19 Act of 31.03.2020.
Taxpayers of personal income tax, Taxpayers settling simplified tax on revenues, Taxpayers of corporate	Exemption from the obligation to increase the income (income) constituting the basis for calculating the advance payment by the deductible costs (in the case of flat-rate PIT - related to the conducted	Payment of tax withholding	Tax office competent for the taxpayer (payment made to the taxpayer's individual tax account)	Payment deadline for tax for a given month (20th day of the next month)	Art. 38i of the CIT Act added by Art. 6 of the COVID-19 Act of 31.03.2020. Art. 52q of the PIT

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
income tax	activity) in the amount of value of the pecuniary obligation within the meaning of art. 4 point 1a of the Act on counteracting excessive delays, which has not been settled, for individual settlement periods falling in 2020, in which the taxpayer met all of the following conditions: 1) the taxpayer suffered negative economic consequences in a given settlement period due to COVID-19, referred to in the Act on COVID-19; 2) revenues achieved by the taxpayer in a given settlement period, referred to in art. 12 are lower by at least 50% compared to the same period of the previous tax year, and in the case of a taxpayer who started operating in 2019 - compared to the average revenues obtained this year (in the case of natural persons - average revenues from business operations).				Act added by Art. 4 of the COVID-19 Act of 31.03.2020. Art. 57c of the Act on a flat-rate PIT added by Art. 23 of the COVID-19 Act of 31.03.2020
Taxpayers of corporate income tax Taxpayers of personal income tax	Possibility of making one-off depreciation write-offs from the initial value of fixed assets, which were acquired for the production of goods related to counteracting COVID-19 and have been registered in the register of fixed assets and intangible assets in 2020. The goods related to counteracting COVID-19 referred to above are in particular: protective masks, respirators,	Payment of advance tax payment (including a one-off write-off in the month following the month in which the fixed asset was registered in the register of fixed assets); submitting a tax return for 2020 (including a one-off write-off as part of deductible costs)	Tax office competent for the taxpayer (payment made to the individual taxpayer's tax account); Tax office competent for the taxpayer (for submitting a tax return)	For payment of tax advance: the 20th day of the month following the month for which the tax advance is paid To make a statement: for natural persons - 30 April 2021, in	Art. 38k of the CIT Act added by Art. 6 of the COVID-19 Act of 31.03.2020. Art. 52s of the PIT Act added by art. 4 of the COVID-19 Act of 31.03.2020.

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	disinfectants, medical protective clothing, overshoes, gloves, glasses, goggles, hand disinfectants and hygiene products.			the case of entering a fixed asset in the register in December 2020 - 2 May 2022; in the case of legal persons - a period of three months after the end of the tax year in which the depreciation write-off was made from the initial value of the fixed asset	
Taxpayers for corporate income tax , Taxpayers for personal income tax	Possibility to deduct eligible costs incurred in 2020 for research and development activities, which aims to develop products necessary to counteract COVID-19 from the income being the basis for calculating the advance income tax	Payment of an advance tax payment (taking into account the eligible cost when calculating the income which is the basis for calculation of the advance payment)	Tax office competent for the taxpayer (payment made to the taxpayer's individual tax account)	Until the 20th day of the month following the month for which the tax advance is paid	Art. 38l of the CIT Act added by Art. 6 of the COVID-19 Act of 31.03.2020. Art. 52t of the PIT Act added by art. 4 of the COVID-19 Act of 31.03.2020.
Taxpayers for Corporate income tax , Personal income tax payers	Possibility of applying the IP Box relief at the stage of paying income tax advances on qualified income from qualified intellectual property rights, which are used to counteract COVID-19.	Income tax payment The amount of advances shall be calculated as follows: 1) the first advance shall be calculated on the sum of qualified income from	Tax office competent for the taxpayer (payment made to the taxpayer's individual tax account)	Until the 20th day of the month following the month for which the tax advance is paid	Art. 38m of the CIT Act added by Art. 6 of the COVID-19 Act of 31.03.2020. Art. 52u of the PIT

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
		qualified intellectual property rights achieved from 1 March 2020, using the 5% rate; 2) advance payments for subsequent months or quarters are calculated as the difference between the tax calculated using the 5% rate on the sum of qualified income from qualified intellectual property rights, achieved from March 1, 2020, and the sum of advances due for previous months or quarters calculated from this income.			Act added by art. 4 of the COVID-19 Act of 31.03.2020.
Real estate taxpayers who are entrepreneurs	Possibility of introducing property tax exemptions for land, buildings and structures related to conducting business, to certain groups of entrepreneurs whose financial liquidity has decreased due to negative economic consequences of COVID-19	Ex lege (unless the municipal council decides otherwise in the resolution) - Necessary adoption of a resolution by the municipal council (as a body authorized to introduce property tax exemptions) in this matter-			Art. 15p. 1 of the COVID-19 Act as amended by Shield 2.0
Owners of Real estate used for purpose of activity conducted by public benefit organizations and other entities conducting public benefit activities in accordance with art. 3 sec. 3 of the Act of 24.04.2003 on public	The municipal council may also introduce real estate tax exemptions for land, buildings and structures used for business activities by: <ul style="list-style-type: none"> 1) public benefit organizations, and 2) entities listed in art. 3 sec. 3 of the Act on public benefit 	Ex lege (unless the municipal council decides otherwise in the resolution) - Adoption of a resolution by the municipal council (as a body authorized to introduce property tax exemptions) in this matter			Art. 15p. 2 of the COVID-19 Act as amended by Shield 2.0

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
benefit activities and volunteering	and volunteer work – whose financial liquidity has decreased due to negative economic consequences of COVID-19.				
Real estate taxpayers who are entrepreneurs	The possibility for the municipal council to extend, in the form of resolution, to certain groups of entrepreneurs whose financial liquidity has decreased due to negative economic consequences of COVID-19, deadlines for payment of instalments of property tax payable in April, May and June 2020, until 30 September 2020	Ex lege (unless the municipal council decides otherwise in resolution) - Adoption of a resolution by the municipal council (as a body authorized to extend the deadline for payment of real estate tax installments) in this respect.		Until 30th September 2020	Article 15q sec. 1 of the COVID-19 Act as amended by Shield 2.0
Real estate taxpayers who are public benefit organizations or other entities conducting public benefit activities in accordance with art. 3 sec. 3 of the Act of 24.04.2003 on public benefit activities and volunteering	The municipality council may extend until 30 September 2020 the deadlines for payment of installments for property tax payable in April, May and June 2020, also: 1) Public benefit organizations, and 2) Entities mentioned in art.3 sec. 3 of the Act on Public Benefit and Volunteer Work- whose financial liquidity has decreased due to negative economic consequences of COVID 19.	Ex lege (unless the municipal council decides otherwise in the resolution) -Adoption of a resolution by the commune council (as a body authorized to extend the deadline for payment of real estate tax installments) in this respect		Until 30 September 2020	Article 15q sec. 2 of the COVID-19 Act as amended by Shield 2.0

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
Entrepreneurs ¹⁰ , who, due to the announcement of the state of epidemic threat or the state of epidemic, found themselves in a difficult financial situation (i.e. a situation in which the economic turnover of the entrepreneur decreased as a result of COVID-19 - Article 3 point 2 of Shield 2.0)	<p>Support:</p> <ul style="list-style-type: none"> - in particular in the form of loans, guarantees or sureties as well as leasing or other instruments related to financing of conducted business activity on market conditions; - may also be provided in the form of other repayable financial debt instruments, if the parties so agree. - The amount and type of support depend on the actual financial effects that the entrepreneur has suffered as a result of announcement of the state of epidemic threat or the state of epidemic, as well as the scale of his business. - Support is granted successively, by paying out individual loan installments or other forms of financing, having regard to the purpose of the Act, <p><i>or</i></p> <ul style="list-style-type: none"> - The possibility of providing support in the form of one-off when support is based on the conclusion of a 	<p>Upon request („application for support”)</p> <ul style="list-style-type: none"> - The proceeding regarding the granting of the support, excluding the conclusion of the support agreement, may be carried out by means of electronic communication¹¹ or by other means of communication. - Together with the application for support the entrepreneur submits a statement confirming his difficult financial situation, that is the basis for granting the support, and data regarding the financial situation. - To the application the entrepreneur attaches the information containing a description of the planned activities to stabilize his financial situation. - In the request, the entrepreneur agrees for the Institution to obtain data on its financial situation, collected by authorized bodies and 	<p>Industrial Development Agency S.A. or its subsidiary¹² ("Institution")</p> <ul style="list-style-type: none"> - Institution concludes an agreement with the entrepreneur ("beneficiary") - support provided after verifying the validity of the application - in the event of a positive examination of the application, the Institution shall immediately enter into the support agreement - in the event of failure by the entrepreneur to meet the conditions for granting support referred to in the Act, the Institution rejects 	<ul style="list-style-type: none"> - no data on deadlines for submitting applications - ARP S.A. will specify, in the form of a message posted on its website, a template of the application together with explanations as to how to complete and submit it, as well as information on the need to attach documents confirming data and information about the entrepreneur and his financial 	Art. 5 - Art. 8, Art. 10 – Art. 11 of the Shield 2.0

¹⁰ In the meaning of Art. 4 sec. 1 or 2 of the act of 6.03.2018 – of the Business Law

¹¹ In the meaning of Art. 2 point 5 of the act of 8.07.2002 on provision of services by electronic means

¹² Industrial Development Agency S.A. („ARP S.A.”) and its subsidiary, in the meaning of Art. 4 par. 1 point 4 of the act of 15.09.2000 – Commercial Companies Code, which ARP S.A. made responsible for task, referred to as in the Shield 2.0

Compendium of your rights

what entrepreneur or taxpayer is entitled to in connection with COVID-19 – as of 18.04.2020

Entity	Subject	Procedure	Addressee of the application	Terms	Legal basis
	<p>leasing contract or another contract that requires the entire funding to be provided or when it is justified by the circumstances of its granting.</p> <p>- The support granted cannot be used to settle the beneficiary's obligations towards parent and subsidiary entities (Article 4 § 1 sec. 4 of the Act of 15.09.2000 Commercial Companies Code), partners, shareholders, family members and close beneficiaries</p>	<p>institutions.</p> <p>- The request is examined immediately, no later than within 14 days from the date of its submission together with the required attachments. In the event of formal deficiencies of the request, the Institution calls on the entrepreneur to complete it within a period not exceeding 5 days.</p>	<p>the application and immediately informs the entrepreneur about it (the rejected application is not re-examined if it is based on the same premises).</p> <p>- in the agreement the Institution determines the purpose for which support may be allocated</p> <p>- the support agreement is concluded subject to the condition precedent in the form of establishing and transferring the required collateral to the institution by the beneficiary</p>	<p>situation and the procedure for submitting it.- brak danych na temat terminów składania wniosków</p>	