

Update: Act on Assistance to Ukrainian Citizens in Connection with the Armed Conflict in Ukraine

14 March 2022

The President of the Republic of Poland signed the Act on Assistance to Ukrainian Citizens in Connection with the Armed Conflict on the Territory of Ukraine. The Act entered into force on the date of publication in the Journal of Laws, (Journal of Laws of 2022, item 583) i.e. 12 March 2022 and is retroactive to 24 February 2022.

The Act sets out, among other things, specific rules for legalising the stay of Ukrainian citizens entering the territory of Poland **directly from Ukraine** in connection with military operations, and Ukrainian citizens, Pole's Card holders who, together with their immediate family, came to Poland because of those military operations. The rules set out in the Act concerning Ukrainian citizens also apply to their spouses, even if they do not have Ukrainian citizenship, but came to Poland directly from Ukraine in connection with the warfare.

The Act also provides for specific rules of employing Ukrainian citizens legally staying in Poland and the rules for extending the periods of their legal stay. It also defines the issues regarding the granting of benefits to the citizens of Ukraine, regulations concerning education of children and specific rules of undertaking and carrying out economic activity by Ukrainian nationals legally residing in Poland.



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Automatic legalisation of stay

The stay of Ukrainian citizens entering the territory of Poland **directly** from Ukraine (i.e. crossing the Polish-Ukrainian border) in connection with military operations in the period from 24 February 2022 and declaring their intention to stay in Poland will be considered legal for a period of 18 months from 24 February 2022.

According to similar principles, the stay of a Ukrainian citizen and their family is automatically considered legal if they are Pole's Card holders, but in this case the condition of entering the territory of Poland directly from Ukraine does not apply - it is sufficient that such a person left Ukraine in the period from 24 February 2022, then entered Poland legally (regardless of which border they crossed) and declares their intention to stay in Poland.

Registration of stay in Poland

The stay of Ukrainian citizens in the Republic of Poland will be subject to registration either via Border Guard posts when crossing into Poland, or on the basis of applications to be filed with the relevant municipality no later than 60 days from entry into the territory of Poland. A register of Ukrainian citizens is kept by the Commander-in-Chief of the Border Guard.

Ukrainian nationals whose stay in Poland is considered legal in accordance with the Act should apply to any municipality for a PESEL (personal ID) number. This will be necessary in order to enjoy the benefits introduced by the Act.

Economic activity

Ukrainian citizens whose stay in Poland is considered legal under the Law or the Foreign Nationals Act **may launch and run economic activities in Poland in accordance with the same rules as those applicable to Polish citizens**, provided, however, that they first obtain a PESEL number.

Legalisation of employment

The legalisation of employment has been simplified.

Ukrainian nationals:

- (a) whose stay is considered legal in accordance with the Act (i.e. if they entered Poland after 24 February 2022 directly from Ukraine due to military operations), **or**
- (b) are citizens of Ukraine legally staying in Poland,

may work legally if their **employer (the entity assigning work) notifies** the district Labour Office competent for the employer's registered office **within 14 days from the date of taking up of employment by the foreigner**. Notifications are made online through the portal: praca.gov.pl.

Renewal of documents

Legal stays under a national visa (and the validity of visa) are extended until 31 December 2022 if the last day of the permitted stay falls within the period from 24 February 2022. National visas do not authorise their holders to cross the border during the extended period of stay and the period of their validity. Temporary residence permits are also extended until 31 December 2022 if the last day of their validity falls within the period from 24 February 2022.

If the last day of the period of a Ukrainian citizen's permitted stay in Poland on the basis of:

- a Schengen visa issued in Poland
- a visa issued by another Schengen State
- a residence permit issued by an authority of another Schengen State, or
- another residence permit issued by an authority of that State entitling them to travel within the territory of other states of the Schengen Area, or
- under the visa-free regime,

falls in the period from 24 February 2022, and such stay began before that date, their stay will be considered legal for a period of 18 months.

Temporary residence permit

Ukrainian citizens whose stay in Poland is or was considered legal in accordance with the Act, may apply for a temporary residence permit, for a single period of 3 years, counting from the date of the decision.

Applications for a temporary residence permit should be submitted not earlier than 9 months from the date of entry in the territory of Poland and not later than 18 months from 24 February 2022.

A Ukrainian citizen who is granted a temporary residence permit **will be entitled to work** in Poland without a work permit.

Tax exemption for humanitarian aid

Humanitarian aid obtained between 24 February 2022 and 31 December 2022 by Ukrainian citizens having arrived in the Republic of Poland from Ukraine during this period as a result of the military action in Ukraine will be exempt from income tax.

Tax deductibles

The production costs or the acquisition price of items or rights that are subject to donations made between 24 February 2022 and 31 December 2022 for purposes related to counteracting the effects of hostilities in the territory of Ukraine will be tax deductible when made to entities listed in the Law, including: (i) public benefit organisations, (ii) local government units, (iii) the Government Agency for Strategic Reserves, and (iv) medical institutions.

Cash benefits for helping Ukrainian citizens

Any entity, in particular natural persons running a household, which will provide accommodation and food to Ukrainian citizens, may be granted at his request, cash benefits for this purpose for a period not exceeding 60 days.

Benefits for Ukrainian citizens

Ukrainian citizens whose stay in Poland is considered legal under the Law have the following rights:

- the right to register as unemployed or seeking work;
- the right to family and child benefits, benefits under the Good Start and Family Care Capital programmes, grants to cover costs of crèches', kids clubs' or day-care providers' services;
- the right to social welfare benefits in cash and in kind;
- the right to a one-off cash benefit of PLN 300 per family member to cover living and other everyday expenses (a PESEL number required);
- the right to free psychological counselling;
- the right to food aid under the Fund for European Aid to the Most Deprived;
- the right to medical care services (excluding spa treatment and spa rehabilitation, and administration of specialised medicines); assistance to persons with disabilities;
- the right of students to use tuition exemptions, social scholarships and student loans;
- the right of children to access education and participate in classes.

Entry into force

The Act entered into force upon publication (i.e. 12 March 2022), with retroactive effect from 24 February 2022.