

Alert

## Basic Principles of the Special Law on Assistance to Ukrainian Citizens in Connection with the Armed Conflict

Work is underway on a bill on assistance to Ukrainian citizens in connection with the armed conflict.

The bill sets out specific rules for legalising the stay of Ukrainian citizens entering the territory of Poland directly from Ukraine in connection with military operations, the rules for employing Ukrainian citizens, and rules for extending the periods of legal stay of Ukrainian citizens.

### Basic principles of the Special Law:

#### Legalisation of stay

In the period from 24 February 2022, Ukrainian citizens entering the territory of Poland directly from Ukraine in connection with warfare and declaring their intention to stay in Poland will have their stay legalised for a period of 18 months from 24 February 2022.

#### 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 will be kept by the Commander-in-Chief of the Border Guard.

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## Legalisation of employment

The legalisation of employment will be simplified. Ukrainian citizens whose stay has been legalised may work legally if the **employer notifies** the district Labour Office **within 7 days from the date of taking up of employment**. Notifications may be made online through the portal: [praca.gov.pl](http://praca.gov.pl).

## Temporary residence permit

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

The applications for a temporary residence permit should be submitted not earlier than 9 months from the date of entry 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.

## Renewal of documents

The validity of Ukrainian citizens' residence cards, Polish identity cards and tolerated stay permits will be extended until 31 December 2022 if the last day of validity falls within the period from 24 February 2022.

Legal stays under a Schengen visa or a visa-free regime will also be extended until 31 December 2022 if the last day of the permitted stay falls within the period from 24 February 2022 and the stay began prior to this date.

## Tax deductibles

The costs of 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 draft Special Law, including: (i) public benefit organisations, (ii) local government units, (iii) the Government Agency for Strategic Reserves, and (iv) medical institutions.

## Benefits for Ukrainian citizens

Ukrainian citizens will be granted a number of rights, in particular:

- 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 one-off cash benefits to cover living expenses (PLN 500 per person for those running a household alone or PLN 300 per family member)
- 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;
- the right of students to use tuition exemptions and social scholarships;
- the right of children to access education and participate in classes.

## Tax exemption for donations

Donations made between 24 February 2022 and 31 December 2022 to Ukrainian citizens having arrived in the Republic of Poland from Ukraine in this period as a result of the military action in Ukraine will be exempt from inheritance and donation tax.

## 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.

## Entry into force

The Act will enter into force upon publication, with effect from 24 February 2022.