kochański & partners Business Law Firm

THE RIGHT FOCUS

JULY / AUGUST 2023

kochański & partners Business Law Firm

TABLE OF CONTENTS

CONVERSION OF THE RIGHT OF PERPETUAL USUFRUCT INTO OWNERSHIP UPON REQUEST

WERONIKA DUDA

MALWINA JAGIEŁŁO

On 25 July, the President signed the amendment to the Act on Real Estate Management and Certain Other which will make it significantly easier for existing perpetual usufructuaries to acquire ownership of these properties.

Under the reform, usufructuaries of commercial land and business entities will also have the right to request the sale of a real property. This is a further stage of the elimination of perpetual usufruct from the Polish legal system.

Amendment to the Act on Real Estate Management: New rules for the purchase of land

The general rule is that land may not be sold to its perpetual usufructuary before the expiry of 10 years from the date of the agreement to grant perpetual usufruct.

The bill provides for enfranchisement upon request and not by operation of law, as was the case with residential land.

Within 12 months from the date of entry into force of the Act, a perpetual usufructuary will be entitled to request the sale of the property to them from the State Treasury or local government bodies.

If the perpetual usufructuary submits the request within the prescribed deadline, the public authorities may not refuse to sell the land to them. If the sale is refused, despite the usufructuary's fulfilment of all the conditions under the Act, the usufructuary will be entitled to bring an action to court for a so-called substitute declaration of intent to sell.

Currently, the decision to sell the property is made at the discretion of the owner.

.

Properties excluded from the request for sale

Perpetual usufructuaries will not be allowed to make a request for sale in respect of a property:

- let for perpetual usufruct after 31 December 1997
- in relation to which the perpetual usufructuary failed to perform a contractual obligation
- used as a family allotment garden
- located within harbours and marinas
- in respect of which proceedings are pending for the termination of the agreement to let it for perpetual usufruct

In addition, undeveloped land will be available for purchase with the consent of the provincial governor (wojewoda), local government or head of the district (starosta), provided, of course, that the perpetual usufruct agreement has continued for a minimum of 10 years.

The claim will also not be applicable to land owned by the National Agricultural Support Centre (Krajowy Ośrodek Wsparcia Rolnictwa), the Military Property Agency (Agencja Mienia Wojskowego), the State Forests, national parks, and the State Water Management Authority 'Polish Waters' (Wody Polskie) – due to the vital importance of such land for the state economy.

High costs of purchasing property under perpetual usufruct

The amendment provides for the following payment schemes:

- Single payment: 20 times the existing annual perpetual usufruct fee; or
- Payment in instalments: 25 times the existing annual perpetual usufruct fee.

Local governments will be able to either adopt the above payment rules or determine them themselves and may also grant discounts, e.g. due to the duration of perpetual usufruct or no arrears in payment of perpetual usufruct fees.

As a result, a perpetual usufructuary who pays an annual fee of 3% will have to pay 60% of the value of the land to own it. The remaining 40% should be covered under the de minimis aid limit (permitted state aid), regulated by EU law.

However, taking into account the rather low aid limits and high property prices, businesses will often need to pay more if the value of the land does not fall within the applicable limit, and consequently pay more than 60% of the market value of the property.

Too short a time limit for the purchase

The bill provides for a 12-month deadline for the perpetual usufructuary to request the sale of the property, starting from the Act's entry into force. An amendment in this respect was tabled by the Senate, which proposed a three-year deadline, however, was not passed by the Sejm.

According to the explanatory memorandum to the bill, the request procedure is intended to allow perpetual usufructuaries to take a decision on land purchase taking into account their current financial condition and investment plans.

However, according to experts and representatives of businesses, the deadline proposed by the lawmaker is too short to make such a decision and verify whether one meets the relevant conditions. Especially considering that public aid must be settled within three years.

HOW TO AVOID UNFAVOURABLE PUBLIC CONTRACTS

DR JAKUB KRYSA

MICHAŁ WARAKSA

One of the most common mistakes made by economic operators is predatory pricing. This not only makes it impossible to make a profit, but can also result in a loss. Sometimes such a mistake is not the fault of economic operators.

In fact, the high inflation and sharp increases in energy, commodity and other prices that we have seen in recent years have had a negative impact on the profitability of public procurement. As a result of such a mistake, economic operators may not only lose the planned profit, but may even risk a surcharge on an ongoing contract.

Validity of tenders: legal implications

Any economic operator who has submitted a tender in a public procurement procedure is bound by it for the period specified in the contract documents. During this period, it cannot release itself from the obligation to conclude the contract on the terms set out in the tender.

Therefore, if a contracting authority selects a particular economic operator's tender and sets a deadline for signing the contract, the economic operator should sign it. Otherwise, it risks losing a tender bond if, of course, one is requested by the contracting authority.

However, if the validity of the tender expires, the economic operator may refuse to enter into the contract. This is a mechanism to protect economic operators from the risk of entering into unprofitable contracts.

Clarifying a predatory price as a way of avoiding an unfavourable contract

Another way of avoiding an unfavourable contract is to use the procedure for clarifying the price offered.

In the course of a public procurement procedure, a contracting authority may ask an economic operator to provide a relevant explanation or evidence confirming the assumptions made in the tender if it considers that the price offered by the economic operator appears abnormally low or raises doubts as to the economic operator's ability to perform the subject matter of the contract.

Economic operators who have submitted a quote that is too low and who are seeking a way of avoiding an unfavourable contract do not have to respond to such a request. This will result in the tender being excluded from the procedure without the loss of a tender bond. This is because a contracting authority may withhold a tender bond in cases strictly defined by the Act. And none of these concerns the situation where an economic operator does not respond to a request for an explanation of predatory pricing.

How can we assist?

- Preparing explanations of predatory pricing
- Analysing tenders from other economic operators for predatory pricing
- Preparing appeals to the National Board of Appeal

kochański & partners Business Law Firm

PROHIBITION OF SELF-DEALING

PATRYCJA WAKULUK

ADAM CZARNOTA

Recently, there have been a number of interpretative doubts as to the correct application of the prohibition of self-dealing laid down in the Civil Code.

Article 108 of the Civil Code provides that: "An attorney-in-fact may not be the other party to an act in law performed on behalf of a principal, unless the power of attorney provides otherwise or, owing to the nature of the act in law, any possibility of the principal's interest being violated is excluded. This provision shall apply accordingly if the attorney-in-fact represents both parties".

Prohibition of self-dealing: purpose

According to the lawmakers, the introduction of the prohibition in the Civil Code was justified, inter alia, by the need to ensure the protection of the interests of a principal, i.e. a person who authorises another entity to represent him/her in an act having a direct effect for him/her.

After all, an attorney-in-fact may use the power of attorney granted to his/her own advantage.

When the Civil Code allows self-dealing

There are two exceptions to the general rule against self-dealing.

An attorney-in fact may be the other party to an act in law or may represent both parties if:

- This follows directly from the wording of the power of attorney; (if the attorney is to represent both parties, both principals must agree); or
- The content of the act in law excludes the possibility of infringement of the principal's interests (one way to dispel doubts in this respect may be for the power of attorney to specify a particular act in law to be performed by the attorney, e.g. the purchase of an item from entity x for a price y).

Scope of the prohibition of self-dealing

Although the literal wording of the provision might suggest that it applies only to a situation where an attorney-in-fact represents a natural person, prevailing case law suggests that the provision in question should also apply to the representation of legal persons by members of their bodies.

In a resolution of seven Supreme Court judges of 30 May 1990, III CZP 8/90, OSNC 1990 (entered in the book of legal principles), the Supreme Court found that:

- No contract of a limited liability company and no contract of a joint-stock company concluded between a state-owned enterprise and a natural person shall be valid if that person acts on his/her own behalf and as a director of the state-owned enterprise at the same time.

- No contract of a limited liability company and no contract of a joint-stock company concluded between a person acting on his/her own behalf and as an attorney-in-fact of a state-owned enterprise at the same time shall be valid if that person holds the position of deputy director, chief accountant or equivalent position in that enterprise or is a member of that enterprise's workers council."

However, the above Supreme Court resolution changed the course of case law, stating that Article 108 of the Civil Code does not have to be applied in a situation where the same natural person is a member of the bodies of two companies performing a specific act in law and in situations other than an act in law between two companies represented by the same person[1] .

According to the Supreme Court, the absence of a norm in the Commercial Companies Code analogous to Article 108 of the Civil Code does not justify the conclusion that the lawmakers intended to allow members of the bodies of legal persons to perform acts with themselves.

In such a situation, for reasons of expediency and by analogy, the provision of the Civil Code should therefore be applied.

Extended application of the prohibition

However, in its resolution of 12 January 2022 (Case No. III CZP 24/22), the Supreme Court found that the prohibition of self-dealing applies in a situation where two limited liability companies conclude a debt assignment agreement and one of the companies is represented by an attorney-in-fact appointed by a member of the one-person management board of the former, who at the same time represents the latter as a holder of a general commercial PoA (Polish: prokurent).

The Supreme Court referred to its previous rulings supporting the application (by analogy) of Article 108 of the Civil Code to the bodies of legal persons (e.g. resolution of 30 May 1990, III CZP 8/90, judgment of 9 March 1993, I CR 3/93, and judgment of 23 March 1999, II CKN 24/98).

The Supreme Court also ruled that the application of Article 108 of the Civil Code was valid and necessary in the light of the above Supreme Court resolution of 30 May 1990, III CZP 8/90, which has the force of law.

Furthermore, the Supreme Court considers that the application of the principle follows directly from the Commercial Companies Code, according to which the Civil Code applies to matters not regulated by the Commercial Companies Code.

This means that the obligation to apply the prohibition of self-dealing does not apply by analogy, as indicated in previous case law, but on the basis of Article 2 of the Commercial Companies Code.

However, this does not apply to cases where other applicable provisions apply, e.g. the so-called special representation of a limited liability company, according to which: "In a contract between the company and a member of the management board and in a dispute with the member of the management board, the company shall be represented by the supervisory board or an attorney-in-fact appointed by a resolution of the general meeting."

Summary

The above Supreme Court resolution of 12 January 2022, III CZP 24/22, significantly expands the interpretation of the application of Article 108 of the Civil Code.

It confirms the obligation to explicitly apply the principle in the case of acts performed by members of the bodies of legal persons. At the same time, it extends its application to a situation where an act is not performed by the same person (but one of them has been authorised by the other, e.g. acting as a member of the principal's management board).

[1] E.g. judgment of the Supreme Court of 24 July 2009, II CSK 41/09

kochański & partners Business Law Firm

THE IDEAS POWERED FOR BUSINESS SME FUND NOW AVAILABLE FOR UKRAINIAN BUSINESSES

TOMASZ SZAMBELAN

The beginning of July saw a landmark agreement between the EU and Ukraine. An annex to the previously concluded agreement was signed, allowing Ukraine to participate in EU-funded activities under the Single Market Programme (SMP), which will allow SMEs to benefit from a grant scheme in the field of intellectual property protection.

Businesses need to protect their intangible assets

Nobody needs to be convinced that protecting intellectual property and trademarks is an absolute necessity today. We ourselves have written about this many times, both in the context of implementing innovations of all kinds and in more traditional industries or sectors.

Ukrainian SMEs wishing to promote and offer their goods or services in the EU do not always have the available resources to spend on trademarks, for example. This is especially true in today's war-torn reality.

This is where the EU institutions come to the rescue, including via the SME Fund grant scheme which enables SMEs to address the issue of intellectual property protection.

The SME Fund, a joint project of the European Commission and the EU Intellectual Property Office (EUIPO), is open for applications for targeted funding until 8 December 2023. Successful participants will receive vouchers to cover part of the costs of the selected activities.

However, funds are limited and will be allocated on a first-come, first-served basis. It is therefore worth applying as soon as possible, whilst funds are still available.

Up to EUR 1,500 for SMEs

Any SME operating in Ukraine and wishing to file a trademark, design, invention or plant variety application can be reimbursed for the following costs:

- Trademark and design protection in the EU (national, regional, EU level): 75% of the costs up to a maximum of EUR 1,000.
- Patent protection in the EU (national and European patents): 75% of the costs up to a maximum of EUR 1500
- Plant variety protection at European level: 50% of the costs up to a maximum of EUR 225

Who is the SME FUND for?

The SME FUND is aimed at Ukraine-based SMEs with a tax identification number (TIN).

These businesses must meet the SME definition, i.e. they must have fewer than 250 employees and an annual turnover of up to EUR 50 million or an annual balance sheet total of up to EUR 43 million.

The procedure for obtaining and implementing the grant is transparent and the application itself must be accompanied by:

- Company bank account statement
- TIN certificate

SME FUND for Ukrainian businesses: summary

When should applications be submitted?

Applications will be accepted until 8 December 2023.

Grants are available throughout the year and will be awarded on a first-come, first-served basis until funds are exhausted.

kochański & partners Business Law Firm

THE SUPREME COURT VS PRESS CRITICISM. WILL THE SUPREME COURT'S JUDGMENT ON THE 'COWARDLY BRUTE' STATEMENT AFFECT THE ELECTION CAMPAIGN?

'BRUTE' IS NOT OFFENDING, THOUGH 'A COWARDLY BRUTE' MAY BE

KATARZYNA PASTUSZYŃSKA

BARTŁOMIEJ GALOS

There is continuing public discussion after the Supreme Court set aside the judgment of the Court of Appeal in Warsaw in the case of Rafał Ziemkiewicz. The Supreme Court ruled that calling a columnist a 'brute' is not unlawful in the overall context of the use of the term, yet the expression 'a cowardly brute' may be considered unlawful.

According to the Supreme Court, the reasons for the appealed judgment did not explain the aspect of social interest that would justify calling Mr Ziemkiewicz by the pejorative term "cowardly".

The long road to the Supreme Court judgment

As reported by the media, the case concerns a press article by Cezary Michalski, published in the weekly "Newsweek Polska" in July 2017.

In light of Rafał Ziemkiewicz's lack of involvement in political opposition activities in the 1980s, the author of the text called him a 'cowardly brute'. In a lawsuit for infringement of personal rights, Ziemkiewicz requested that the then editor-in-chief of "Newsweek" be obliged to publish an apology.

Ziemkiewicz lost in the Regional Court in Warsaw. The court found that the press material was based on carefully selected sources of information and opinion.

In dismissing the claim, the court of first instance referred to the clear principle followed by judges in such claims. It was incumbent on the claimant to show that the defendant had damaged his reputation and honour by addressing him in an unfavourable manner. The defendant, on the other hand, had the burden of proving that the use of such expressions was not unlawful.

The Court of Appeal in Warsaw also had no doubts in respect of the case. In upholding the position of the court of first instance, it stated that although the expression 'a cowardly brute' could be regarded as exaggerated and even offensive, nevertheless, taking into account the limits of permitted journalistic criticism, and especially taking into account the level of current political discourse in Poland, as well as the style and language used by the claimant himself, it should be considered justified.

Commenting extensively on the legitimate social interest, the Court of Appeal in Warsaw noted that the facts and remarks in the article were consistent with reality and that the critical judgements could be justified by the social interest in drawing particular attention to the problem.

The Court of second instance also observed that the standards that apply to professionals involved in public life are different than those applicable to private matters and individuals.

Public figures, including journalists and politicians, have to be more resilient to receiving criticism and harsh statements in the social and political space. The Court clearly concluded that the claimant was a well-known journalist with right-wing sympathies, known for his sharp and irreverent statements posted both in the press and on the Internet.

In view of the above, the Court of Appeal held that the expression 'a cowardly brute' violated the claimant's personal rights, but that such violation was not unlawful, as the author of the publication had acted in a socially legitimate interest and had complied with the requirements of professional diligence and reliability.

As for calling the claimant 'cowardly', the Court of Appeal in Warsaw stated that "it is reasonable for the author of the publication to conclude that the reluctance to become active and the avoidance of engaging in political activity, including participation in demonstrations, may have been caused by fear of the possible consequences of such a protest. Therefore, referring to such an attitude as cowardice does not, in the view of the Court of Appeal, constitute undue criticism".

Established case-law of the Supreme Court to date

The judgment of the Supreme Court has broken away from the established case law. The jurisprudence of the Supreme Court and the European Court of Human Rights tends to go in the opposite direction. In fact, in characterising the concept of 'socially legitimate interest', the Supreme Court (in its resolution (7) of 18 February 2005 in Case No. III CZP 53/04) stated that this interest is primarily expressed in the realisation of the principles of transparency of public life and the public's right to information.

Legitimate public interest concerns first and foremost the sphere of public life, where one can speak both of the existence of the need for an open public debate, which is important in a democratic society, and of the public's right to obtain information, exercised by the mass media. At the same time, the obligation to provide a true representation of events as stipulated in Article 6(1) of the Press Law should not be equated with an absolute requirement to prove the veracity of an allegation. In other words, journalists are to be diligent and principled, however, they are not obliged to strive for so-called absolute truth in press materials.

Leaving aside the premise of legitimate public interest, in line with the case law of the European Court of Human Rights, it is important to note that blunt criticism is, as it were, a foundation of democracy.

Indeed, as noted in the above case law, freedom of expression provided for by Article 10 of the European Convention on Human Rights constitutes one of the essential foundations of a democratic society and a condition for its progress and the development of individuals.

At the same time, it may not be limited to information and ideas that are favourably received or regarded as inoffensive or as a matter of indifference, but is applicable equally to those that offend, shock or disturb the State or any sector of the population. Such are the requirements of pluralism, tolerance and broadmindedness without which there is no democratic society.[1]

The potential consequences of the Supreme Court judgment

This case may be perplexing for many journalists whose work consists of covering bold political topics.
On the one hand, it is the journalists' duty to address difficult topics and, in a way, to 'pull out from under the carpet' issues that are uncomfortable for those active in the public sphere. On the other hand, however, the Supreme Court's judgment described above goes in the direction of imposing strict obligations on journalists, the fulfilment of which is problematic.

For journalists, instead of realising constitutional values such as freedom of speech, freedom of expression and the right to disseminate information, are held back by unfavourable rulings. And this, in the context of the current public discourse and the controversial message of some media, may constitute a dangerous jurisprudential precedent in the realisation of the constitutional principles of a democratic rule of law by the free media in Poland.

It is comforting to know that a single Supreme Court judgment does not actually change anything.

The case law shaped by judgments interpreting Polish law in compliance with the European Charter of Human Rights and Fundamental Freedoms continues to prevail.[2]

However, ahead of the upcoming elections, this judgment sets a dangerous precedent.

[1] This was stated for the first time in the judgment of 17 December 1976 in the case of Handyside v. the United Kingdom, 5493/72, HUDOC, and other judgments.
[2] Cf. i.a. the resolution of the Supreme Court (7) of 18 Feb.2005, III CZP 53/04, OSNC 2005, No. 7 to 8, item 114; judgment of the Supreme Court of 2 Feb. 2011, II CSK 393/10, Legalis

kochański & partners Business Law Firm

SOLIDARITY LEVY WITH A LOOPHOLE

JAKUB DITTMER

The solidarity levy, although not formally considered a tax, has a similar function and is widely perceived as a third tax bracket, due to its nature and method of collection resembling other fiscal burdens.

The solidarity levy rate is 4%, calculated on the excess of income over one million zlotys per year.

The base for calculating the levy is, in particular, income from:

- Employment
- Economic activity
- Certain capital gains
- A foreign controlled entity

Taxable persons are required to declare this income by the 30th of April of the following year. The exception is when the 30th of April falls on a Saturday or a public holiday. In such a case, in accordance with the General Tax Code, the deadline is postponed to the nearest business day. This was the case in 2023, when the postponed deadline fell on Tuesday, 2nd of May.

However, the lawmakers did not take this into account when introducing the solidarity levy provisions.

Solidarity levy: a legislative oversight is good news for taxpayers

The solidarity levy is regulated in only two articles of the PIT Act – Articles 30h and 30i.

Article 30h(3) provides that, in determining the amount of the base for calculating the solidarity levy due in a given calendar year, account is to be taken of income declared in returns "which must be filed in the period from the date immediately following the deadline for filing the declaration on the amount of the solidarity levy in the year preceding the given calendar year, to the deadline referred to in paragraph 4".

The said paragraph 4 sets out the deadline for submitting the solidarity levy declaration as follows: "The natural persons referred to in paragraph 1 shall submit to the tax offices a declaration on the amount of the solidarity levy, according to

the model provided, by the 30th of April of the calendar year and shall pay the solidarity levy by that date. (...)".

Consequently, income from 2022 returns will not be included in the base for calculating the solidarity levy payable in 2023, as the deadline for the submission of these returns did not expire until 2 May 2023.

Moreover, this income will also not be included in the base for calculating the solidarity levy payable in 2024, as this base will include income declared in returns whose deadline for submission will expire in the period from the date following the deadline for submission of the solidarity levy declaration in 2023, i.e. – in accordance with Article 12(5) of the General Tax Code in conjunction with Article 30i(1) of the PIT Act – from 3 May 2023 to 30 April 2024.

I have made an undue payment, so I can claim a refund

The lawmakers decided that the provisions of the General Tax Code, including those on overpayment, will be applicable to the solidarity levy. This is also confirmed by the Tax Explanations to the solidarity levy provisions. Therefore, if you have unduly paid the solidarity levy, you will be entitled to claim a refund of the resulting overpayment.

However, it is worth bearing in mind that the tax administration is reluctant to admit legislative mistakes, so you should be prepared to seek the refund in court.

Summary

- The solidarity levy is commonly referred to as the third tax bracket. It is calculated on the excess of the taxable person's income over 1,000,000 zlotys. Its rate is 4%.
- According to the literal wording of the legislation, the base for calculating the solidarity levy is income shown in tax returns with a deadline for submission in the period from the day following the expiry of the deadline for submission of the solidarity levy declaration in the year preceding the given calendar year, to the 30th of April of the given calendar year.
- As a result, the income shown in the tax returns for 2022 will not be included in the calculation base, as the deadline for filing these returns was 2 May 2023.
- This income will also not be included in the base for calculating the solidarity levy payable in the next tax year, as the deadline for the submission of the tax returns for such income will be from 3 May 2023 to 30 April 2024.
- Therefore, based on the literal wording of the PIT Act, no obligation to pay solidarity levy on income earned in 2022 has arisen.
- A taxable person who has paid the solidarity levy for 2022 will have the right to seek a refund of such undue payment.
- The tax administration may be reluctant to make a refund resulting from the lawmakers' oversight, so taxable persons must be prepared to pursue their rights in court.

SUPPORT SCHEME FOR ENERGY-INTENSIVE INDUSTRIES IN RELATION TO NATURAL GAS AND ELECTRICITY PRICES

JACEK KOZIKOWSKI

ALEKSANDRA PINKAS

August of this year will see the launch of a support scheme for energy-intensive industrial enterprises. The scheme has a budget of PLN 5.5 billion, and participating enterprises can receive support of up to EUR 40 million.

Enterprises eligible to apply for a contribution to electricity purchase costs

To be eligible for the scheme, energy-intensive industrial enterprises operating in Poland should meet two basic conditions:

- Electricity or natural gas purchase costs in 2021 amounting to at least 3% of the value of sold production,
- In the last completed financial year, core activity (accounting for at least 50% of revenues) in at least one of the PKD sub-classes included in sections "B" (mining and quarrying) or "C" (manufacturing).

Amount and conditions of aid

The scheme provides for both basic and enhanced support.

Basic support will be available to energy-intensive industrial enterprises whose core activity is included in catalogue "B" or "C" of the PKD code classification and whose electricity and natural gas costs in 2021 amounted to at least 3% of the value of sold production.

The value of sold production should be understood as the revenue generated from the sale of own products, works and services (excluding VAT) minus excise duty and plus subsidies received for the product. This does not include the value of sold products and services which were not produced by an enterprise but were purchased from external suppliers for resale.

The amount of support will be 50% of eligible costs, up to a maximum of EUR 4 million, calculated in total for all related entities registered in Poland.

Enhanced support will be available to enterprises also meeting the following additional conditions:

- Operating predominantly in sectors identified by the European Commission as particularly vulnerable to loss of competitiveness (e.g. mining, quarrying, energy-intensive manufacturing),
- Recording negative EBITDAs or a 40% decrease in EBITDA in 2023 compared to 2021,
- Submitting an energy efficiency plan by the end of Q1 2024, the implementation costs of which amount to at least 30% of the aid received.

Restrictions and exemptions

Enterprises entitled (during the period applied for) to purchase electricity at a fixed maximum price under the Act of 27 October 2022 on emergency measures to limit the level of electricity prices and to provide support to certain consumers in 2023 will be able to apply for support only for natural gas purchase costs.

Support will not be available to enterprises that are in arrears with the payment of taxes that constitute state budget revenue and social security contributions, as well as to enterprises that are subject to sanctions imposed in connection with Russia's aggression against Ukraine.

Application deadline and procedure

The application deadline will be 14 days. Applications will be submitted electronically in two rounds (in August and February 2024) via the National Fund for Environmental Protection and Water Management (NFOŚiGW) website. The funds will be disbursed within two months of the launch of the call in two rounds: in the form of a refund for the 1st and 2nd half of 2023 and, in the case of enhanced support, in the form of an advance for the whole of 2023.

kochański & partners Business Law Firm

FOLLOW US

kochanski.pl