

Unofficial translation

**Postal Law Act<sup>1), 2)</sup>**

of 23 November 2012

(Journal of Laws of 29 December 2012)

**Chapter 1**

**General provisions**

**Article 1.** This Act shall lay down the rules for performing business activities consisting in the provision of postal services in domestic or cross-border traffic, hereinafter referred to as "postal activities".

**Article 2.** 1. A postal service shall mean the performance on commercial basis, in domestic or cross-border traffic, of:

- 1) collectively or separately provided clearance, sorting, delivery of postal items and printed forms;
- 2) transport of letter items and printed forms, if provided collectively with at least one of the activities referred to in point 1;
- 3) sending postal items by electronic communications means, if at the stage of clearance, transport or delivery of information message they take a physical form of a letter item;
- 4) operation of points of exchange enabling the clearance and exchange of correspondence between entities using the service of these points;
- 5) handling postal money orders.

2. The following shall not be a postal service:

- 1) transport and delivery of own postal items, if performed without participation of third parties;
- 2) carriage of goods other than correspondence, performed under separate provisions;
- 3) mutual non-paid exchange of correspondence performed exclusively by entities engaged in the exchange;
- 4) clearance, sorting, transport and delivery of postal items by special postal services of the Minister responsible for internal affairs;
- 5) clearance, sorting, transport and delivery of postal items by military field postal services.

**Article 3.** The terms used in this Act shall mean:

- 1) address - indication of the place to which a postal item or the amount specified in the postal money order should be delivered as indicated by the sender or indication of the place of return to the sender;
- 2) addressee - an entity indicated by the sender as a recipient of a postal item or of the amount specified in the postal money order;
- 3) postal agent - an undertaking acting as an intermediary in the conclusion of contracts for the provision of postal services with senders for the benefit of a postal operator or concluding contracts on behalf of a postal operator;
- 4) delivery - handing over a postal item or payment of an amount specified in the postal money order to the addressee, and in cases defined under the law also to another person, or submission of a printed form in accordance with the contract for the provision of postal services;
- 5) form - a postal item with written or graphic information, copied by printing or similar techniques, presented on paper or other material used in printing, including books, catalogues, newspapers or periodicals;
- 6) non-addressed printed form - written or graphic information, copied by printing or similar techniques, presented on paper or other material used in printing, including books, catalogues, newspapers or periodicals, without indication of an addressee and an address;
- 7) international postal regulations - binding international agreements on the provision of postal services and binding regulations of the Universal Postal Union;

- 8) posting - an order to deliver a postal item or an amount specified in a postal money order and to hand over a non-addressed printed form in accordance with the contract for the provision of postal services;
- 9) posting to "poste restante" - an order to deliver a postal item or to pay an amount specified in a postal money order to the addressee at a postal point of contact indicated by the sender as the place of delivery;
- 10) sender - an entity which concluded a contract for the provision of postal services with a postal operator;
- 11) bulk sender - a sender posting postal items under a contract for the provision of postal services concluded in writing, who has exceeded 100,000 pieces of a given type of items in a given calendar year, excluding entities qualified as public finances sector within the meaning of the Public Finances Act of 27 August 2009 (Journal of Laws No. 157, item 1240, as amended<sup>3)</sup>), public utility companies governed by the provisions of the State Enterprises Act of 25 September 1981 (Journal of Laws of 2002, No. 112, item 981, as amended<sup>4)</sup>) and the state-owned public utility company - Enterprise for Neutralising Radioactive Fallout (Zakład Unieszkodliwiania Odpadów Promieniotwórczych);
- 12) postal operator - an undertaking authorised to perform postal activities based on an entry in the register of postal operators;
- 13) designated operator - a postal operator with the obligation to provide universal services;
- 14) postal parcel - a recorded postal item other than a letter item, weighing up to 20,000 g and dimensions:
  - a) of which none may exceed 2000 mm or
  - b) which may not exceed 3000 mm for the sum of length and the largest perimeter measured in a different direction than length;
- 15) postal point of contact - an organisational unit of a postal operator or a postal agent, where it is possible to conclude a contract for the provision of postal services or which delivers postal items or amounts specified in postal money orders to the addressees, or another place separated and designated by the postal operator where it is possible to conclude a contract for the provision of postal services or to collect a postal item or an amount specified in a postal money order;
- 16) postal money order - an order to deliver a pre-specified amount of money by the postal operator to the addressee;
- 17) transport - carriage of postal items, non-addressed printed forms and postal money orders using any means of transport;
- 18) item for the blind - an item of correspondence or a printed form, weighing up to 7,000 g, where information is presented in protruded typing or on a different carrier available for reading by the blind or partially sighted persons, posted in a manner that enables checking its contents;
- 19) courier item - a letter item which is a recorded item or a postal parcel cleared, sorted, transported and delivered in a manner that collectively guarantees:
  - a) direct collection of a postal item from the sender,
  - b) tracking a postal item from posting to delivery,
  - c) delivery of a postal item within a guaranteed time limit specified in the rules and regulations for the provision of postal services or in contracts for the provision of postal services,
  - d) delivery of a postal item directly to the addressee or to a person authorised to collect it,
  - e) obtaining an acknowledgement of receipt of a postal item in a written or electronic form;
- 20) letter item - an item of correspondence or a printed form, excluding direct mail;
- 21) postal item - an object bearing the marking of an addressee and an address, submitted for clearance or cleared by the postal operator in order to transport it and deliver to the addressee;
- 22) registered item - a letter item which is a recorded item, transported and delivered in a manner that protects it against loss, partial loss of its contents or damage;
- 23) recorded item - a postal item cleared with an acknowledgement of clearance and delivered with an acknowledgement of receipt;
- 24) direct mail - an unrecorded postal item consisting solely of advertising, marketing or promotional material, which is sent at least to 50 addressees at a time, with identical contents and identical text, distinguished solely by an addressee's name, address or other variable data having no impact on the content of transmitted information;
- 25) item of correspondence - a postal item other than a printed form containing information stored on any carrier, including information in embossed type;

- 26) insured item - a recorded item for whose loss, partial loss of contents or damage the postal operator is held liable up to the amount of the item's value declared by the sender;
- 27) regulatory accounting – a special kind of accounting in relation to accounting kept under the provisions of the Accounting Act of 29 September 1994 (Journal of Laws of 2009, No. 152, item 1223 as amended<sup>5</sup>), run by a telecommunications undertaking pursuant to a regulatory accounting instruction approved for a given financial year by the President of the Office of Electronic Communications;
- 28) handling of a postal money order – clearance of a postal money order, its transport or sending and delivery of a pre-specified amount of money to the addressee;
- 29) postal network - a system of organisation of the provision of postal services and resources of all kinds used by the designated operator for the purposes in particular of:
  - a) the clearance of postal items within the scope of the universal service obligation from access points where postal items can be deposited, in particular from mail boxes,
  - b) the sorting and grouping of postal items within the scope of the universal service obligation according to their address in order to transport them from the place of depositing to the postal point of contact relevant for delivery,
  - c) delivery of postal items within the scope of the universal service obligation to the addresses shown on these items;
- 30) services within the scope of universal services - postal services comprising letter items and postal parcels with weight and dimensions defined for universal services, as well as items for the blind, not provided by the operator designated to provide universal services; the services within the scope of universal services shall not include postal services consisting in the clearance, sorting, transport and delivery of courier items.

**Article 4.** The provisions of this Act shall apply to the provision of cross-border postal services, unless international postal regulations provide otherwise.

**Article 5.** The tasks within the scope of postal activities, assigned to postal management authorities or postal administrations under international postal regulations, shall be performed by the designated operator.

## Chapter 2

### Powers to perform postal activities

**Article 6.** 1. Postal activities shall be regulated activities within the meaning of the provisions of the Freedom of Business Act of 2 July 2004 (Official Journal of 2010, No. 220, item 1447 as amended<sup>6</sup>) and shall require an entry in the register of postal operators, hereinafter referred to as the "register".

2. Postal activities consisting in the clearance, sorting, transport and delivery of non-addressed printed forms shall not require an entry in the register.

3. The activities performed by a postal agent under an agency agreement concluded with a postal operator shall not require an entry in the register.

4. Postal activities performed by a contractor on behalf of a postal operator under a written agreement shall not require an entry in the register.

5. Temporary provision of postal services other than universal services by the undertakings from the EU Member States within the meaning of Article 2 (1) (4) of the Provision of Services in the Territory of the Republic of Poland Act of 4 March 2010 (Official Journal No. 47, item 278 as amended<sup>7</sup>) shall require an entry in the register. The provisions of paragraphs 2 to 4 shall apply.

**Article 7.** Postal activities subject to the requirement of registration may be performed by an undertaking which:

- 1) ensures the conditions to comply with postal secrecy referred to in Article 41;
- 2) ensures technical and organizational conditions for the provision of postal services necessary to maintain security of postal traffic;
- 3) has rules and regulations for the provision of postal services and postal services tariffs;
- 4) has not been sentenced by a final court sentence for an intentional offence against protection of

information, reliability of documents, property, business turnover, trade in money and securities or an intentional fiscal offence - this applies to natural persons performing business activities on their own behalf or to persons managing the activities of legal persons or organizational units other than legal persons which are granted legal capacity under a separate act of law;

- 5) ensures that the performance of activities within the scope of an entry in the register has no risk to national defence, state security or public safety and order.

**Article 8.** The relevant registration authority shall be the President of the Office of Electronic Communications, hereinafter referred to as the "President of UKE".

**Article 9.** 1. An entry in the register shall be made at an undertaking's written request which includes:

- 1) the company name, its registered office and address or place of residence and main address of performing postal activities;
- 2) identification of the undertaking's legal form and number in the entrepreneurs register or another relevant register;
- 3) the tax identification number (NIP);
- 4) the area where the postal activities are to be provided;
- 5) the anticipated postal activities start-up date;
- 6) the name and surname, address for correspondence and business phone number of a person authorised to contact the President of UKE on behalf of the undertaking;
- 7) for commercial companies:
  - a) names and surnames of the board members and proxies,
  - b) names and surnames of partners with the right to represent the company,
  - c) information about place of residence in the territory of the Republic of Poland and a personal identification number (PESEL) of the persons referred to under point a) and b), and in the case of foreigners without this number:
    - information about the number of a valid travel document within the meaning of Article 4 point 1 of the Foreigners Act of 13 June 2003 (Journal of Laws of 2011 No. 264, item 1573 and of 2012 item 589 and 769) or another document proving the identity and citizenship as well as
    - information about the visa number or a copy of a document confirming registration of stay, if the foreigner is staying in the territory of the Republic of Poland;
- 8) in the case of an undertaking which is a natural person and persons managing the activities of an undertaking other than a commercial company - the name and surname as well as information referred to under point 7 (c).

2. The request for an entry in the register shall include:

- 1) rules and regulations for the provision of postal services;
- 2) postal services tariffs;
- 3) proof of stamp duty payment.

3. Together with the request for an entry in the register the undertaking shall submit in writing the following statement: "Being aware of penal responsibility for the submission of a false statement resulting from Article 233 § 6 of the Penal Code, I hereby declare that:

- 1) the information included in the request for entry in the register of postal undertakings is complete and true;
- 2) I am aware of and fulfil the conditions for performing business activities within the scope of the obligation of entry in the register of postal operators as defined in the Postal Law Act of 23 November 2012."

4. The statement referred to in paragraph 3 shall also include:

- 1) the company name, its registered office and address or place of residence and main address of performing postal activities;
- 2) the indication of the place and date of submitting the statement;
- 3) signature of the person authorised to represent the undertaking, including identification of the name and surname as well as the function.

5. A request for entry in the register and the statement referred to in paragraph 3 may be submitted in electronic form.

6. The undertaking shall have the obligation to store, during the period of performing postal activities, the documents necessary to prove that it complies with the conditions of performing activities within the

scope of the obligation of entry in the register.

**Article 10.** 1. A postal operator shall be obliged to notify the President of UKE in writing of:

- 1) any change to the anticipated postal activities start-up date;
- 2) any change to the data included in the request for entry in the register within 14 days of the occurrence thereof;
- 3) suspension or termination of postal activities within 14 days of the date of suspension or termination of these activities.

2. The notification referred to in paragraph 1 may be submitted in electronic form.

**Article 11.** The President of UKE shall delete an entry from the register:

- 1) at the request of a postal operator;
- 2) ex officio where:
  - a) it is found that business activities have been terminated or postal activities have been concluded in the case other than suspension of these activities,
  - b) a decision has been issued prohibiting the performance of postal activities within the scope of an entry in the register.

**Article 12.** The Minister responsible for communications shall specify, by ordinance, a template request for entry in the register and a template notification referred to in Article 10, guided by the aspiration to simplify and facilitate the take up of postal activities and the need to ensure that the President of UKE has the information necessary to implement its duties.

**Article 13.** 1. The President of UKE shall keep the register covering:

- 1) the number of an entry in the register, the date of receipt of the request for entry in the register and the entry date;
- 2) the company name, its registered office and address or place of residence and main address of performing postal activities;
- 3) identification of the undertaking's legal form and number in the entrepreneurs register or another relevant register as well as the tax identification number (NIP);
- 4) information about the performance of postal activities with respect to the provision of universal services or the remaining postal services for which it is required to have an entry in the register;
- 5) the area of postal activities performed;
- 6) information about any change to the data referred to under points 2 to 5 as well as about suspension or termination of postal activities.

2. The register shall be public.

3. The register may be kept electronically.

4. The President of UKE shall make an entry in the register within 7 days of receiving the request together with the statement referred to in Article 9 (3).

5. The President of UKE shall make changes to the register data referred to in paragraph 1 points 2 to 5 within 7 days of being notified of the changes.

### Chapter 3

#### The provision of postal services

**Article 14.** The provision of postal activities shall be based on:

- 1) contracts for the provision of postal services concluded between senders and postal operators;
- 2) cooperation agreements concluded between postal operators.

**Article 15.** 1. The conclusion of a contract for the provision of postal services shall take place in particular by means of:

- 1) the clearance of a postal item by the postal operator for transport and delivery;
- 2) dropping a letter item, excluding recorded postal items and items subject to statutory exemption from postal charges, in the postal operator's mail box;
- 3) the clearance of a postal money order by the postal operator, whereas the designated operator shall

be entitled to clear postal money orders involving social security benefits, including retirement pensions and invalidity pensions, social welfare benefits, as well as postal money orders sent to rural areas.

2. The designated operator shall be obliged to clear postal money orders involving social security benefits, including retirement pensions and invalidity pensions, social welfare benefits, as well as postal orders sent to rural areas.

**Article 16.** 1. A postal operator shall refuse to conclude a contract for the provision of postal services or may withdraw from the contract where:

- 1) the requirements related to the provision of postal services specified in the Act or in the provisions issued on its basis, as well as in the rules and regulations for the provision of postal services are not met;
- 2) the contents or wrapping of a postal item exposes third parties or the postal operator to damage;
- 3) the wrapping of a postal item or a visible part of its contents bear inscriptions, images, drawings or other graphic signs in breach of the law or marks of postage payment which do not comply with the requirements specified in the Act;
- 4) a postal service would have to be performed in full or in part in the area which is not covered by an entry in the register, unless the postal operator has concluded a cooperation agreement which enables the provision of the service outside this area;
- 5) the clearance or transport of a postal item is prohibited under separate provisions.

2. In addition, the postal operator may:

- 1) refuse to conclude a contract for the provision of postal services if the postal item fails to meet the conditions specified by the postal operator that are required in order to conclude the contract;
- 2) withdraw from a contract for the provision of postal services if the postal item fails to meet the conditions specified in the contract.

3. Where the postal operator withdraws from a contract for the provision of postal services for the reasons specified in paragraph 1 or in paragraph 2 (2) the cleared postal item shall be returned to the sender at his/her cost and the charge paid for the postal service shall be refunded.

4. Where the postal operator withdraws from a contract for the provision of postal services concluded in the manner referred to in Article 15 (1) (2) for the reasons specified in paragraph 1 point 4:

- 1) the sender shall be charged with the costs of returning the cleared postal item, if the postal operator has put on a mail box the information about the delivery area of letter items dropped in that box, if that area is limited;
- 2) the charge paid for a postal service shall be refunded, if the postal operator has failed to put on a mail box the information referred to in point 1.

5. The provisions of Articles 31 to 33 shall apply to the return of a postal item as appropriate.

**Article 17.** A posting receipt for a recorded item or a postal money order issued by the designated operator's postal point of contact shall have the power of an official document.

**Article 18.** 1. Prior to delivery of a recorded item or an amount specified in a postal money order the sender may:

- 1) withdraw from a contract for the provision of postal services;
- 2) request the change of an addressee or of an address.

2. A postal operator, who has concluded a contract for the provision of postal services with the sender, may require the sender to pay for the activities performed in connection with the sender's withdrawal from this contract or in connection with handling the changes referred to in paragraph 1 (2).

**Article 19.** 1. A postal operator providing postal services under contracts for the provision of postal services concluded as described in Article 15 (1) (2) shall be obliged put information allowing its identification on mail boxes installed by that operator.

2. The Minister responsible for communications shall specify, by ordinance, the requirements applicable to mail boxes, having regard to ensuring access to mail boxes and to the information about limited delivery area for letter items dropped in the mail boxes.

**Article 20.** 1. A postal operator who has concluded a contract for the provision of postal services with

the sender shall be obliged to mark a cleared postal item with the information confirming receipt of a postal service charge or the method of its payment and allowing identification of that operator.

2. A designated operator shall be exempt from the obligation referred to in paragraph 1 with respect to the information allowing identification of the postal operator, if the postal item has been paid for by means of a postage stamp.

**Article 21.** 1. A postal operator, subject to Article 49, shall specify in its rules and regulations for the provision of postal services or in the contracts for the provision of postal services the conditions of performing and using postal services based on contracts for the provision of postal services.

2. The rules and regulations for the provision of postal services shall in particular specify:

- 1) the list of postal services provided;
- 2) general terms and conditions for the provision of postal services;
- 3) rules for the performance of postal services, including the conditions for the clearance and delivery of postal items;
- 4) the list of objects and substances which may not constitute the contents of a postal item;
- 5) information on guaranteed quality of postal services, including the time limits for their performance, if the postal operator provides the services with guaranteed delivery time limits;
- 6) circumstances in which the postal service shall be considered as non-performed or inadequately performed;
- 7) the method of conduct in the case of non-performance or inadequate performance of the postal service;
- 8) time limits having expired which an undelivered postal item is considered as lost;
- 9) rights of a sender or addressee in the case of a postal item's loss, partial loss of the contents or damage as well as non-performance of the postal service with the guaranteed level of quality;
- 10) rules, procedures and time limits for submitting and handling complaints, including the compensation rules;
- 11) the level of compensation for the postal item's loss, partial loss of its contents or damage or performing the service in breach of the guaranteed delivery time limit, if such a time limit has been provided for in the rules and regulations;
- 12) the procedure and way of paying compensation.

3. A postal operator providing the services within the scope of universal services shall in addition specify in its rules and regulations for the provision of postal services or in contracts for the provision of postal services, where this results from the nature of those contracts, the manner in which the marking of an addressee, address, information about the postal charge and other markings should be arranged on the address side of a letter item, in accordance with the provisions issued under Article 47.

4. A postal operator which clears for transport items containing products of animal origin referred to in the Commission Regulation (EC) No 206/2009 of 5 March 2009 on the introduction into the Community of personal consignments of products of animal origin and amending Regulation (EC) No 136/2004 (OJ L77, 24.03.2009, p.1), shall specify in its rules and regulations for the provision of postal services the way of communicating the rules on the introduction of those consignments into the territory of the European Union.

5. A postal operator shall be obliged to make its rules and regulations for the provision of postal services available at each postal point of contact and on its Internet website.

6. If this results from the nature of a contract for the provision of postal services, the rules and regulations for the provision of postal services should be attached to the contract free of charge.

**Article 22.** 1. A postal operator, subject to Article 57, shall set the level and manner of payment of charges for postal services provided based on contracts for the provision of postal services. The level of those charges may depend in particular on the type, weight or delivery time limits for the postal item.

2. The level and manner of payment of the charges referred to in paragraph 1 shall be set out in the postal services tariffs or in a contract for the provision of postal services. The provisions of Article 21 (5) and (6) shall apply as appropriate.

**Article 23.** 1. A postal operator may apply its own stamps to confirm the payment for a postal service containing information enabling the postal operator's identification and:

- 1) information about the level of a charge for the postal service written in Arabic numerals or in Latin

- alphabet letters, hereinafter referred to as "marks of postage payment";
- 2) contracts for the provision of postal services, hereinafter referred to as the "labels".
2. The stamps to confirm the payment for postal services provided by the designated operator shall be:
- 1) marks of postage payment issued by the designated operator as stand-alone stamps with an inscription including the words "Poland" or "Republic of Poland" used in any grammatical case, hereinafter referred to as "postage stamps";
  - 2) marks of postage payment other than postage stamps, defined by the designated operator;
  - 3) labels defined by the designated operator.
3. Exemplary marks of postage payment, excluding marks referred to in paragraph 2, shall be notified to the President of UKE who maintains a list thereof. The list of marks of postage payment shall be public.
4. The President of UKE shall refuse, by decision, to place an exemplary mark of postage payment in the list referred to in paragraph 3, if:
- 1) the inscriptions, images or other graphic signs being part of that mark are in breach of the interests protected by law;
  - 2) the mark contains an inscription with words referred to in paragraph 2 (1);
  - 3) the mark fails to comply with the requirements specified in the Act.
5. The use of marks of postage payment within the scope of the decision referred to in paragraph 4 shall be prohibited.
6. Postage stamps shall be subject to protection provided for in the Penal Code Act of 6 June 1997 (Journal of Laws No. 88, item 553, as amended<sup>8)</sup>) for official value marks, while other marks and labels used to confirm payment for the postal service shall be subject to protection provided for in that Code for documents.

**Article 24.** 1. The designated operator shall have an exclusive right to issue and, subject to Article 25 (5), to withdraw from the circulation of:

- 1) postage stamps;
- 2) postal cards in the form of single cards made of stiff paper with a printed mark of postage payment bearing an inscription including the words referred to in Article 23 (2) (1);
- 3) envelopes with a printed mark of postage payment bearing an inscription including the words referred to in Article 23 (2) (1).

2. The designated operator shall be obliged to issue postal stamps in accordance with the plan of postage stamps issuance referred to in paragraph 7.

3. Natural persons and legal persons shall have the right to submit to the designated operator thematic proposals for the plan of postage stamps issuance until 30 June of each year, two years in advance of the time limit referred to in paragraph 6.

4. The designated operator shall evaluate the submitted thematic proposals and shall select from among them those to be recommended to the Minister responsible for communications as constituent elements of the plan of postage stamps issuance for a given year, taking particular account of the anniversaries of important events in the given year and the company's own operating needs.

5. The designated operator shall prepare:

- 1) a list of thematic proposals submitted to the plan of postage stamps issuance for a given year;
- 2) a list of recommended thematic proposals including the number of presentations of each of the proposals, the sequence of their entry into circulation and information about verification of eligibility of submitted thematic proposals, together with rationale for the choice of recommended thematic proposals and the reasons for not including the remaining thematic proposals in the list.

6. The lists referred to in paragraph 5 shall be submitted by the designated operator to the Minister responsible for communications not later than until 31 January of the year preceding the year in which the plan of postage stamps issuance will be in force.

7. The Minister responsible for communications shall specify, by decision, by 31 March of the year preceding the year in which the plan will be in force, the plan of postage stamps issuance for a given year, specifying the stamps topics, the sequence of their entry into circulation and the number of presentations of each of the thematic proposals. The plan of postage stamps issuance may be modified.

8. The designated operator shall without delay announce publicly the plan of postal stamps issuance for a given year on its Internet website and at least in one nationwide daily paper.



**Article 25.** 1. In the case of any change of the designated operator the new designated operator shall be obliged, within 30 days of its designation under a decision, to submit to the Minister responsible for communications the list of thematic proposals for the first plan of postage stamps issuance, taking account of the anniversaries of important events included in the plan of postage stamps issuance of the previous designated operator for the current or next year and the company's own operating needs, as well as the sequence of the stamps entry into circulation, the number of presentations of each of the thematic proposals and the period for which the plan will remain in force.

2. The Minister responsible for communications, within 30 days of receiving the list referred to in paragraph 1 shall specify, by decision, the first plan of postage stamps issuance for the new designated operator specifying the stamps topics, the sequence of their entry into circulation, the number of presentations of each of the thematic proposals and the period for which the plan will remain in force. Article 24 (8) shall apply to the first plan of postage stamps issuance.

3. The previous designated operator shall submit to the new designated operator, immediately at its request, thematic proposals referred to in Article 24 (3) submitted for subsequent years.

4. The new designated operator may, until the day preceding the day of entry into force of the plan of postage stamps issuance referred to in paragraph 2, issue postage stamps in accordance with the plan of postage stamps issuance valid for the year in which it was designated, if the previous designated operator has transferred its rights related to the issuance of postage stamps in accordance with that plan in an agreement concluded in writing.

5. The existing designated operator shall withdraw from circulation postage stamps, postal cards and envelopes referred to in Article 24 (1) unused during the period of the operator's designation, immediately following the day on which the designation time limit has expired.

**Article 26.** 1. An item for the blind posted by:

- 1) a person with an opinion from a relevant authority confirming significant or moderate degree of disability caused by damage to the sight organ, hereinafter referred to as "the blind person", and addressed to a library or an organization of blind persons or to an organization whose statutory objective is to act for the benefit of blind persons,
  - 2) a library or an organization of blind persons or by an organization whose statutory objective is to act for the benefit of blind persons, and addressed to a blind person,
  - 3) a blind person or addressed to that person, containing information in protruded typing
- shall be exempt from any charge for the postal service as defined in the valid universal service tariffs referred to in Article 57, for a postal item other than an item in the fastest category, of the same type, the same weight or another feature which determines the level of the charge. This exemption shall not cover the charge for acknowledgement of receipt of a recorded item.

2. The Minister responsible for social benefits and the Minister responsible for culture and national heritage in agreement with the Minister responsible for public finances shall specify, by ordinance, the list of libraries, organizations of blind persons and organizations whose statutory objective is to act for the benefit of blind persons referred to in paragraph 1, guided by the principle to ensure as wide and equal access of the blind to culture as possible.

**Article 27.** 1. A postal operator who has not charged any fee for a postal service subject to statutory exemption from charges for its provision shall receive a dedicated subsidy to the provided postal service from the state budget, under the rules specified in separate provisions.

2. A unit price of the subsidy may not be higher than the charge defined in the valid universal service tariffs referred to in Article 57, for a postal item other than an item in the fastest category, of the same type, the same weight or another feature which determines the level of the charge.

3. The total amount of the subsidy referred to in paragraph shall be defined in the budgetary act.

4. The subsidy referred to in paragraph 1 may be granted when a positive decision of the European Commission stating the subsidy's compliance with the internal market is in place.

**Article 28.** 1. Granting the subsidy to a postal operator other than a micro-enterprise or a small enterprise:

- 1) in a difficult economic situation within the meaning of the European Union legislation on aid granted to entities in such situation or
- 2) undergoing restructuring carried out using state aid

- shall be subject to notification to the European Commission as individual aid.

2. Granting the subsidy shall not be subject to notification to the European Commission as individual aid, where the postal operator referred to in paragraph 1 intends to use or is using individual aid designated for restructuring, if the notification of the proposal for such aid to the European Commission included information about this aid in the form of a subsidy.

3. In the case referred to in paragraph 2, the subsidy may be granted after the European Commission has approved individual aid designated for restructuring.

**Article 29.** 1. A postal operator who has a contract for the provision of postal services concluded with the sender shall return a non-paid letter item accepted for transport and delivery, other than a recorded item, to the sender in order to:

- 1) collect the item and pay the return charge by the sender or
- 2) pay the return charge by the sender and pay for the postal service in case of re-posting the item.

2. The return charge may not be higher than half of the postal service charge defined for that item in the postal services tariffs or in the universal service tariffs.

3. If the sender and its address are not marked on the wrapping of an item referred to in paragraph 1, the postal operator shall deliver such an item to the addressee having charged the addressee for a postal service in the amount defined for that item in the postal services tariffs or in the universal service tariffs by the postal operator who has a contract for the provision of postal services concluded with the sender.

4. If the item referred to in paragraph 1 has been paid for in the amount which is lower than the due amount, the postal operator shall deliver it to the addressee and impose a charge up to the charge for a postal service defined for that item in the postal services tariffs or in the universal service tariffs by the postal operator who has a contract for the provision of postal services with the sender.

**Article 30.** If the postal operator clears for transport and delivery a recorded item or a postal money order that has not been paid for or has been paid for in the amount lower than the due amount, it may not request the sender or addressee to pay for the postal service or to cover the difference in the charge, unless otherwise provided for in the contract for the provision of postal services.

**Article 31.** 1. The postal operator who has a contract for the provision of postal services with the sender shall be entitled to the right of lien on postal items in order to secure the claims resulting from that contract and from justified additional costs of service provision arising on the part of the sender or addressee.

2. The provision of paragraph 1 shall not apply to postal item addressees which are public authority bodies.

3. In the case of refusal to satisfy the claims, which are secured by the lien by the addressee or sender, the postal operator with the right to the lien shall open the postal item in the presence of a commission and shall commence the sale of its contents:

- 1) immediately – in the case of live stock or dangerous or perishable goods;
- 2) after 14 days have elapsed since giving a written notification to the addressee or sender of the intended sale of the contents of a postal item – in the remaining cases.

4. The postal operator shall transfer the amount of money obtained from the sale of the contents of a postal item to the senders at their expense, after deduction of the value of claims, which have been secured by the lien.

5. The postal operator shall be entitled to the claim towards the sender on covering the difference, in case the value of claims secured by the lien is higher than the amount of money obtained from the sale of the contents of a postal item.

6. Where it is not possible to sell the contents of a postal item in full or in part, the provisions of Article 33 (9) shall apply to non-sold contents of a postal item.

**Article 32.** 1. The postal operator who has a contract for the provision of postal services concluded with the sender shall return to the sender a postal item that may not be delivered to the addressee. The operator may request a charge for the activities related to the return of the postal item in the amount specified in the postal services tariffs, universal service tariffs or in the contract.

2. In the case of a postal item containing non-community goods within the meaning of the customs law provisions, the return to the sender referred to in paragraph 1, shall require customs formalities to be

completed.

**Article 33.** 1. The postal item, which may neither be delivered to the addressee nor returned to the sender due to the lack of an address or due to an error in the address of the sender, hereinafter referred to as a “non-deliverable postal item”, can be opened by the postal operator who has a contract for the provision of postal services concluded with the sender in order to obtain the data enabling its delivery or return to the sender.

2. A non-paid letter item other than a recorded item or paid for in the amount of money lower than due shall be considered also as a non-deliverable postal item, if the sender refuses to pay the return charge or the addressee refuses to pay the difference of the charge. The provisions of paragraph 9 shall apply to the contents of that postal item as appropriate.

3. The opening of a non-deliverable postal item shall be performed without delay, unless the contract for the provision of postal services provides for a different time limit.

4. The postal operator providing postal services based on contracts for the provision of postal services shall appoint an organisational unit, where the activities related to the opening of postal items and establishing data that enable their delivery or return to the sender, shall be performed.

5. The opening of a non-deliverable postal item shall be performed by the Commission consisting of at least 3 persons, appointed by the manager of an organisational unit referred to in paragraph 4, from among the employees of that unit.

6. The opening of a non-deliverable postal item should be performed in a way which ensures the least damage to its wrapping.

7. After the opening of a postal item, the Commission shall examine whether the sender or addressee has been marked or their addresses placed on the inner side of the wrapping, and in case of their absence, the Commission shall examine the contents of a postal item.

8. In the case of finding out by the Commission the details of the sender or addressee that enable the delivery or return of the postal item, during the activities referred to in paragraph 7, the postal item, after being properly secured and attached with a note on the wrapping informing about the opening by the Commission, shall be delivered or returned to the sender.

9. In case the opening of a non-deliverable postal item will not enable its delivery or return to the sender or when the sender refuses to accept the returned postal item:

- 1) the correspondence constituting the postal item and its wrapping shall be destroyed by the postal operator referred to in paragraph 1, in a way that prevents any recovery of information contained in the postal item and on its wrapping not earlier than 60 days after the day on which the postal item was opened;
- 2) the provisions of Article 183, Article 184 and Article 187 of the Civil Code Act (Journal of Laws No. 16, item 93, as amended<sup>9)</sup>) shall apply as appropriate to the contents of the postal item other than correspondence.

**Article 34.** The amount specified in the postal money order, which cannot be delivered to the addressee, shall be returned to the sender, and in case this is impossible due to the lack of an address or an error in the sender's address, the postal operator who has a contract for the provision of postal services concluded with the sender shall apply as appropriate the provisions of Article 184 and Article 187 of the Civil Code Act of 23 April 1964.

**Article 35.** 1. A postal operator who has a contract for the provision of postal services concluded with the sender, may, following the clearance of a postal item, entrust further services to another postal operator based on a cooperation agreement concluded in writing.

2. In their cooperation agreement the postal operators shall specify in particular:

- 1) the scope of cooperation;
- 2) remuneration for activities related to the contract implementation performed by the postal operator;
- 3) the scope and way of submitting information on securing postal items in order to ensure security of postal traffic as well as keeping and securing postal items in cases referred to in Article 36;
- 4) the rules for submission to the postal operator who has a contract for the provision of postal services concluded with the sender of non-deliverable items and postal items subject to the right to lien;
- 5) the rules for submission of postal items returned to the letter box due to incorrect delivery;
- 6) time limits for completion of the activities specified in the contract by the postal operator;

7) the rules of liability for violating the contract terms and conditions.

3. The provision of paragraph 1 shall not contravene the right of the postal operator who has a contract for the provision of postal services concluded with the sender, to entrust the sub-contractor with further services to be provided on behalf of that operator, based on a contract concluded in writing.

**Article 36.** 1. In the case of justified suspicion that the postal item may cause damage to other postal items or to the postal operator's property, the operator may request the opening of that item by the sender, and in case it is not possible or effective to request the sender to open an item, the operator may secure the postal item at its own expense in a way ensuring safety of postal traffic.

2. In the case of justified suspicion that the postal item is the subject of crime or its contents pose risk to people or environment, the postal operator shall without delay notify the competent authorities and shall retain and secure such a postal item until its examination by the competent authorities.

**Article 37.** 1. A postal item or the amount specified in a postal money order shall be delivered to the addressee to the address indicated on the postal item, in the postal money order or in the contract for the provision of postal services.

2. A postal item, if not addressed to "poste restante", may be also handed over with effect of delivery:

- 1) to the addressee:
  - a) to its letter box, excluding recorded items,
  - b) in a postal point of contact, when during attempted delivery of the postal item the addressee was absent at the address indicated on the postal item, in the postal money order or in the contract for the provision of postal services or when delivery by means of a letter box is not possible,
  - c) in the place agreed upon between the addressee and the postal operator;
- 2) to the legal representative of the addressee or to the plenipotentiary of the addressee authorised based on power of attorney granted under general rules or based on postal authorisation:
  - a) at the address indicated on the postal item, in the postal money order or in the contract for the provision of postal services,
  - b) in a postal point of contact;
- 3) to an adult residing with the addressee, unless the addressee made a reservation in the postal point of contact regarding the delivery of recorded postal items or postal money orders:
  - a) at the address indicated on the postal item, in the postal money order or in the contract for the provision of postal services,
  - b) in the postal point of contact, having submitted a written statement on residing with the addressee;
- 4) to the person authorised to collect postal items in the office of the public authority referred to in Article 1 (2) (1) of the Protection of Confidential Information Act of 5 August 2010 (Journal of Laws No. 182, item 1228), when the addressee of the postal item is that public authority.
- 5) to the person authorised to collect postal items in the entities which are legal persons or which are organisational units without legal personality, when the addressee is:
  - a) that legal person or organisational unit without legal personality,
  - b) a natural person residing in it, who is neither a member of the managing body nor the employee of that legal person or organisational unit without legal personality;
- 6) to the manager of an organisational unit or to a natural person authorised by him/her, when the addressee of the postal item is a natural person residing in a unit, where due to the nature of that unit or due to a generally recognised custom, the delivery of the postal item to the addressee is significantly difficult or impossible.

3. The provisions of paragraph 2 shall be without prejudice to the provisions of other acts of law related to the methods, rules and procedures of deliveries.

4. The letter item which is the recorded postal item, excluding courier items, may be delivered in a way which is described in paragraph 2 (1) (a) at a written request of the addressee submitted to the relevant postal point of contact. The request may be submitted electronically, if this form is allowed in the rules and regulations for the provision of postal services or in the rules and regulations for the provision of universal services.

5. The provisions of paragraph 2 (1) (b) and paragraph 2 (2) to (6) shall apply as appropriate to the delivery of the amount specified in the postal money order, excluding postal money orders sent to "poste restante".

6. The provisions of Articles 32 to 34 shall apply as appropriate to the delivery of a recorded postal

item or of an amount specified in the postal money order in the case of the addressee's death.

**Article 38.** 1. The postal operator may accept the addressee's written statement on authorising another person to collect postal items or postal money orders, hereinafter referred to as the "postal authorisation".

2. The postal authorisation shall include:

- 1) the name and surname as well as the type, series and number of a document with a photograph that confirms identity of a person granting the authorisation;
- 2) the scope of authorisation;
- 3) the name and surname as well as the type, series and number of a document with a photograph that confirms identity of an authorised person.

3. The postal authorisation shall be granted in the presence of the postal operator's employee in the postal point of contact of that operator or, in case the addressee is not able to move on his/her own, at the place of their stay, upon presentation of a document confirming identity.

4. The postal operator may specify in the rules and regulations for the provision of postal services or in the rules and regulations for universal services other cases in which a postal authorisation may be granted out of the postal point of contact of that operator.

5. The postal authorisation may be cancelled at any time.

6. The postal operator may charge for accepting the postal authorisation and for cancellation thereof, if such charge has been defined in the postal services tariffs or universal service tariffs.

**Article 39.** 1. A postal item incorrectly delivered to a letter box due to incorrect or outdated address or addressee's details or due to incorrect delivery may be returned to the postal operator by means of:

- 1) placing an item in a letter box for returned mail, if such letter box has been installed by the property owner or co-owner;
- 2) submission of an item at the postal point of contact of a postal operator who placed information on the item confirming collection of a charge for a postal service, to the person authorised by that operator;
- 3) submission of an item to a person authorised to deliver items by the postal operator who placed information on the item confirming collection of a charge for a postal service;
- 4) placing an item in a designated operator's mail box, having marked the item with "RETURN".

2. The designated operator shall be obliged to:

- 1) separate returned mail from posted postal items in its mail boxes and to collect returned mail from letter boxes for returned mail, if this is made possible by the property owner or co-owner;
- 2) submit returned mail to relevant postal operators who placed information on the items confirming collection of a charge for a postal service.

3. The postal operator who placed information on the item confirming collection of a charge for a postal service shall be obliged to collect that returned postal item.

4. The postal operator who placed information on the item confirming collection of a charge for a postal service shall be obliged to pay the charge for the designated operator's activities related to the return, if the designated operator has specified such charge in its postal services tariffs.

5. In case a letter box for returned mail or a mail box contains:

- 1) a postal item which may not be returned to a relevant postal operator with a relevant fee to be charged at the same time - the designated operator shall treat that item as non-deliverable;
- 2) a printed form - the designated operator shall be entitled to destroy it.

**Article 40.** 1. The owner or co-owners of:

- 1) the property with a residential building situated on it,
  - 2) the residential building constituting separate property
- shall be obliged to install a letter box complying with the requirements specified in the provisions issued under paragraph 5.

2. The obligation referred to in paragraph 1 shall be fulfilled:

- 1) in one-family houses – through the installation of a letter box in front of entry door to the building or in a generally accessible part of property;
- 2) in multi-family buildings with at least 3 separate apartments – through the installation, in a generally accessible part of property, of a set of letter boxes in the amount corresponding to the number of separate residential apartments or apartments with different designation, if they have a separate

address.

3. The designated operator shall have the right to install and use, in rural areas or areas of sparsely situated buildings, the operator's letter boxes, after consultation with the relevant head of the commune ("wójt"), mayor ("burmistrz") or "president of town", under the terms and conditions agreed with the owner, perpetual user or independent possessor of property.

4. The provision of paragraph 1 shall not apply in case the designated operator installs its own letter boxes in accordance with paragraph 3.

5. The Minister responsible for communications in consultation with the Minister responsible for construction, local planning and land development, as well as housing, shall establish, by ordinance, the requirements to which the letter boxes should correspond including their location, and conditions of access for postal operators, having regard to ensuring:

- 1) security of postal traffic;
- 2) access to the letter boxes for postal operators.

**Article 41.** 1. Postal secrecy shall cover information transferred inside postal items, information related to postal money orders, data related to the entities using postal services and data related to the facts and circumstances of providing postal services or using these services.

2. The following entities shall be obliged to maintain postal secrecy:

- 1) the postal operator;
- 2) people who due to their business have access to postal secrecy.

3. The contravention of the postal secrecy obligation shall be, in particular:

- 1) disclosure or processing of information or data falling under the scope of postal secrecy;
- 2) opening of closed postal items or examination of their contents;
- 3) enabling unauthorised persons to take actions aiming at the performance of activities referred to in point 1 and 2.

4. The following shall not be considered as the contravention of postal secrecy:

- 1) undertaking activities referred to in paragraph 3 (1) and (2), in cases envisaged by the legislation or in the contract for the provision of postal services;
- 2) the use by the postal operator of references containing data relating to the entities which are using the postal services of that operator and to the categories of these services, in case this data is published with the consent of entities it relates to.

5. The obligation to maintain postal secrecy shall be unlimited in time.

6. The postal operator shall be obliged to maintain due diligence to the extent justified by technical or economic reasons, during protection of facilities and sites, which are used for providing postal services and collection of data, against the disclosure of postal secrecy.

**Article 42.** Information or data falling under the scope of postal secrecy may be collected, recorded, stored, processed, changed, erased or made available, only when these activities are related to the provided postal service or are necessary for its performance or when otherwise provided for in separate provisions.

**Article 43.** 1. The postal operator shall be obliged to submit annually to the President of UKE, until 31 March, a report on postal activities performed in the preceding year.

2. The report shall include information on:

- 1) the sales of postal services in terms of volume and value divided into:
  - a) universal services,
  - b) services within the scope of universal services,
  - c) courier services,
  - d) other postal services;
- 2) average annual employment;
- 3) the list of postal points of contact, including organizational units of postal agents;
- 4) number of mail boxes and automated equipment for postal services to clients;
- 5) number and kind of submitted complaints, divided into services referred to in point 1, the methods of their handling and the number and amount of compensation fees paid;
- 6) access to the elements of postal infrastructure;
- 7) actual area of performed postal activities;

- 8) the period of performed postal activities;
- 9) legal form and contact data of the company;
- 10) membership of capital groups.

3. The report on postal activities should be supplemented with:

- 1) an up-to-date address list of postal points of contact divided into:
  - a) organizational units of a postal operator and other separate and marked places where it is possible to conclude a contract for the provision of postal services or collect a postal item or the amount specified in the postal money order,
  - b) organizational units of postal agents;
- 2) postal services tariffs applied in the period subject to the report.

4. The President of UKE may impose the obligation on postal operators to submit, within the period of time not shorter than 14 days, other information necessary to enforce the provisions of this Act.

5. An entity deleted from the register shall be subject to the obligation to present its report on postal activities within the time limit specified in paragraph 1, for the period during which it performed postal activities in the year of deletion from the register.

6. Based on information obtained from postal operators and entities referred to in paragraph 5, the President of UKE shall submit annually, by 31 May, to the Minister responsible for communications a report on the state of the postal market for the previous year together with the results of postal activities inspection, and shall publish it in the Bulletin of Public Information on the President's of UKE website, hereinafter referred to as the "BIP website, complying with the requirements on protection of business confidentiality.

7. The Minister responsible for communications shall lay down by ordinance a sample form for submitting a report on postal activities to the President of UKE together with instruction on how to complete it, guided by the need to provide the President of UKE with information referred to in paragraph 2, and having regard to ensuring readability and completeness of the sample form and instructions.

**Article 44.** 1. An undertaking may consider information, documents or their parts including business confidentiality, submitted at the request of the President of UKE or on the basis of the provisions of the Act, as confidential.

2. The President of UKE may repeal confidentiality, by decision, where it finds that this data is necessary for the performance of its tasks.

3. The confidentiality shall be taken into account while publishing information or documents and ensuring access to public information.

4. In the case of a statutory obligation to submit information or documents received from undertakings to other national bodies, foreign regulatory authorities or the European Commission, the information and documents shall be submitted subject to confidentiality and under the condition of its observance.

## Chapter 4

### The provision of universal services

**Article 45.** 1. Universal services shall include postal services provided in domestic and cross-border traffic as part of an obligation referred to in Article 46, covering:

- 1) clearance, sorting, transport and delivery of:
  - a) letter items, including registered and insured items up to 2000g and with dimensions measured to a tolerance of 2mm:
    - maximum - 900 mm as the sum of length, width and height, whereas the largest dimension may not exceed 600 mm, and in the case of rolled letter items - 1040 mm as the sum of their length and double diameter, whereas the largest dimension may not exceed 900 mm,
    - minimum - 170 mm in the case of rolled letter items as the sum of their length and double diameter, whereas the largest dimension may not be smaller than 100 mm,
    - minimum for an address side - 90x140 mm,
  - b) items for the blind,
  - c) postal parcels, including insured ones, up to 10,000 g and with dimensions the largest of which does not exceed 1500 mm, and the sum of length and the largest perimeter measured in a direction other than length shall not exceed 3000 mm;

2) sorting, transport and delivery of postal parcels up to 20,000 g and with dimensions referred to in point 1 (c) sent from abroad.

2. Postal services referred to in paragraph 1 provided to bulk senders shall not be included in universal services.

**Article 46.** 1. The designated operator shall be obliged to provide universal services throughout the whole of the national territory.

2. The obligation referred to in paragraph 1 shall cover the provision of universal services:

- 1) in uniform manner under comparable circumstances;
- 2) ensuring throughout the whole of the national territory of:
  - a) the designated operator's postal points of contact in accordance with the provisions issued under Article 47 point 3 and
  - b) mail boxes matching demand in a given area;
- 3) in compliance with the routing time indicators for postal items,
- 4) at affordable prices;
- 5) with frequency ensuring at least one emptying of mail boxes and delivery of postal items at least on every working day and not less than during 5 days a week, excluding public holidays;
- 6) in a manner allowing the sender to obtain a document confirming the receipt of a recorded item.

**Article 47.** The Minister responsible for communications shall lay down by ordinance the conditions for the provision of universal services including:

- 1) the postal items routing time in domestic traffic,
- 2) requirements with regard to the clearance and delivery of postal items, including:
  - a) the conditions for clearance of postal items,
  - b) the manner of handling damaged postal items,
  - c) the manner of proving that the delivery of recorded items has been performed,
  - d) time limits for the collection of postal items from the designated operator's point of contact,
  - e) requirements with regard to postal items wrapping,
  - f) the manner of placing an addressee, address, information about postal payment and other labels on an address side of a letter item,
- 3) the distribution pattern of the designated operator's postal points of contact,
- 4) minimum percentage share of the designated operator's mail boxes the location of which complies with the requirements referred to in Article 62 point 3,
- 5) the manner of universal service provision

- taking account of the protection of interests of entities using universal services, including with regard to the postal items routing time, the transparency of requirements on the clearance and delivery of postal items, the availability of the designated operator's mail boxes for disabled persons in wheelchairs, the availability of the designated operator's postal points of contact and uniform manner of universal service provision, actual demand for universal postal services and the impact of conditions under which those services are provided on the cost of universal services.

**Article 48.** The designated operator may not refuse to conclude a contract for the provision of universal services, subject to Article 16 (1) and (2) (1).

**Article 49.** 1. The designated operator shall specify in the rules and regulations for the provision of universal services the conditions for the provision thereof and the general conditions for access to those services.

2. The designated operator shall specify in its rules and regulations for the provision of universal services the manner of providing information about the rules for the introduction into the European Union of consignments of products of animal origin referred to in the Commission Regulation (EC) No 206/2009 on the introduction into the Community of personal consignments of products of animal origin and amending Regulation (EC) No 136/2004.

3. The designated operator shall submit to the President of UKE draft rules and regulations for the provision of universal services or draft modifications to the rules and regulations in force, together with reasoning, at least 30 days before planned introduction thereof.

4. The President of UKE may, by decision, within 30 days of submission of the draft rules and



regulations for the provision of universal services or draft modifications to the rules and regulations in force, raise an objection to their provisions, if these are contrary to the legislation or in breach of the rights of entities using universal services.

5. The rules and regulations for the provision of universal services or modifications thereof within the scope covered by the objection of the President of UKE shall not enter into force.

6. The designated operator shall be obliged to make its rules and regulations for the provision of universal services available at each postal point of contact and on its Internet website.

7. If this results from the nature of a contract for the provision of postal services whose subject is universal service provision, the rules and regulations for the provision of universal services shall constitute a free of charge annex to the contract.

**Article 50.** The designated operator shall be obliged to submit to the President of UKE within 7 months of the closing of a financial year information on its financial situation resulting from the profitability of universal services in the previous financial year, including on the profitability of postal points of contacts divided into urban and rural areas, taking account also of other factors that determine the conditions for universal service provision in a given area, including difficult geographic conditions, if they hinder postal communications with human settlements to a significant extent.

**Article 51.** 1. The President of UKE may, by decision, specify deviations for the designated operator from the obligation to provide universal services in a specific area:

- 1) with frequency referred to in Article 46 (2) (5) or
- 2) in compliance with the postal items routing time indicators referred to in implementing provisions issued under Article 47 point 1, or
- 3) observing the distribution pattern of postal points of contact referred to in implementing provisions issued under Article 47 point 3.

2. The President of UKE when taking a decision referred to in paragraph 1 shall take account of the factors that determine the conditions for universal service provision in a given area, in particular:

- 1) actual demand for universal services;
- 2) geographic conditions which to a significant extent hinder postal communications with human settlements;
- 3) population density in a given area;
- 4) profitability of universal services.

3. The deviation shall be established by the President of UKE based on information referred to in Article 50 and Article 110, and the remedial measures plan referred to in Article 111.

4. The designated operator may, together with information referred to in Article 50, submit a request for establishing the deviation.

5. The President of UKE shall issue a decision on a deviation within 60 days of the day of receiving the information referred to in Article 50.

6. The President of UKE shall be obliged to inform the European Commission of an established deviation referred to in paragraph 1 point 1 and 2.

**Article 52.** 1. The President of UKE shall ensure that an examination of the routing time of postal items for a given year with respect to universal services in domestic traffic as obtained by the designated operator is conducted and shall ensure verification of the correctness of this examination and of its results.

2. The examination shall be conducted by an entity specialized in market surveys without any ownership or control links with the designated operator.

3. The examination may be conducted by the designated operator based on data from an IT system of postal items tracking applied by that operator. The designated operator shall submit the results of an examination to the President of UKE.

4. The designated operator that applies an IT system of postal items tracking shall be obliged to make available the data from that system to the President of UKE at its request.

5. The correctness of an examination referred to in paragraph 2 and 3 and its results shall be verified by a specialized entity without any ownership or control links with the designated operator and the entity that conducts an examination.

6. In case irregularities are found in the examination conducted, the verifying entity shall commission the entity that conducts an examination to take remedial measures consisting in the elimination of

mistakes and ensuring the correctness of the examination results.

7. The President of UKE shall ensure that an examination methodology is developed and:

- 1) that the methodology of examinations referred to in paragraph 2 shall take account of the specificity of a technology for providing universal services by the designated operator to the extent that this is defined in a standard that transposes EN 13850 standard;
- 2) the designated operator is involved at the stage of developing the methodology of examinations referred to in paragraph 2, with respect to drawing a study of actual postal items traffic;
- 3) that the designated operator is involved in development of a methodology for conducting examinations referred to in paragraph 3.

8. The President of UKE shall publish on the BIP website, until 31 May of each year, an annual report containing the results of examinations referred to in paragraph 1, for the previous year and the information within the scope that complies with the scope of a report specified in the standard that transposes the EN 13850 standard.

9. It shall be forbidden to make available and to publish information on the data that allows identification and location of the examination participants and identification of areas not covered by the examination.

**Article 53.** 1. The designated operator shall be obliged to set charges for universal services in transparent and non-discriminatory manner as well as reflecting the costs of their provision.

2. In case non-uniform charges for universal services are set by the designated operator, the President of UKE may impose on an operator, by decision, the obligation to apply uniform charges for those services throughout the whole of the national territory, if this is necessary to ensure universal service provision, in particular price affordability. When issuing its decision the President of UKE shall take account of maintaining the financial balance of the designated operator and profitability of universal services as well as the impact of changes in the level of charges for universal services on the ultimate level of the net cost of universal service provision and the options for financing thereof.

3. The decision referred to in paragraph 2 shall be taken by the President of UKE within 60 days of the day of receiving the information referred to in Article 50.

**Article 54.** 1. The designated operator may apply special tariffs, lower than the existing tariffs for a given type or manner of universal service provision, in respect of senders who perform activities agreed with an operator related to the preparation or processing of postal items or agree with an operator on additional conditions regarding the manner of service provision, as well as in respect of senders who post a considerable number of postal items within a period agreed upon with an operator, provided that the operator when setting special tariffs:

- 1) applies in respect of senders uniform and equal criteria regarding both the charges for universal services and the terms and conditions related to a contract for the provision of those services;
- 2) takes account of the costs incurred for the provision of universal services.

2. The designated operator shall be obliged to specify in the rules and regulations referred to in Article 49 (1) the criteria for setting special tariffs and the percentage level of discounts on the existing charges for a given type or manner of universal service provision corresponding to those criteria, taking account of the rules referred to in paragraph 1. The levels of discounts may be set range-wise.

**Article 55.** 1. The President of UKE shall set by decision the annual price caps for universal service tariffs for three-year periods, having regard to the costs of universal service provision, ensuring price affordability of those services as well as market and economic circumstances.

2. The annual price caps for universal service tariffs may be set by the President of UKE for particular universal services or for those services grouped together due to their similarity. The annual price caps for universal service tariffs shall be set in accordance with the methodology referred to in paragraph 5.

3. The designated operator shall be obliged to present at the request of and within a time limit defined by the President of UKE not shorter than 7 days, the data that is necessary to set the annual price caps for universal service tariffs, together with reasoning which should in particular indicate the manner of calculating thereof.

4. The President of UKE may request the designated operator to present, within a time limit not shorter than 7 days of the service of that request, explanations that are necessary to issue a decision referred to in paragraph 1.

5. The Minister responsible for communications in agreement with the Minister responsible for public finances shall lay down by ordinance a methodology for setting the annual price caps for universal service tariffs, ensuring that the costs for universal service provision, changes in market circumstances and transparency are taken into account in the methodology.

**Article 56.** 1. In case there are significant changes in the value of data used in order to set the annual price caps for universal service tariffs, the President of UKE may change the decision referred to in Article 55 (1) and determine the annual price caps for universal service tariffs for the period that remains to the end of a three-year period referred to in Article 55 (1).

2. The decision referred to in Article 55 (1) may be also changed in connection with the information obtained by the President of UKE about a forecast amount of the net cost and loss on universal services referred to in Article 110, or receiving a remedial measures plan referred to in Article 111.

3. The provisions of Article 55 (2) to (4) shall apply, as appropriate.

**Article 57.** 1. The designated operator shall submit to the President of UKE draft universal service tariffs or draft modifications of the existing tariffs specifying the respective cost components for each service provided, at least 60 days before planned date of launching those services.

2. The President of UKE may by decision raise an objection to the draft universal service tariffs or draft modifications of the existing tariffs in whole or in part, if they are contrary to the provisions of the Act, in particular in the case of exceeding the annual price caps for universal service tariffs as specified in a decision referred to in Article 55 (1), within 30 days of the submission of draft universal service tariffs or modifications of the existing tariffs. The universal service tariffs or modifications thereof within the scope covered by the objection of the President of UKE shall not enter into force.

**Article 58.** 1. The designated operator may apply to the President of UKE for agreement to modify universal service tariffs or part thereof resulting in exceeding the annual price caps for universal service tariffs specified in a decision referred to in Article 55 (1), if this is necessary to ensure universal service provision without affecting the designated operator's financial balance as regards universal service provision.

2. The President of UKE shall issue a decision on the application referred to in paragraph 1 within 60 days of its submission, having regard to ensuring availability of universal services and financial situation of the designated operator with respect to the universal service provision and the need to ensure profitability of those services.

**Article 59.** Universal service tariffs and modifications of the existing tariffs shall be published without delay on the BIP website as well as shall be made available at each postal point of contact of the designated operator and on its website, in addition forming a free of charge annex to the contract for the provision of postal services whose subject is the provision of universal services, when this results from the nature of the contract concluded.

**Article 60.** 1. The designated operator may not refuse to secure a postal item in an appropriate manner in accordance with the requirements of a contract or rules and regulations for the provision of universal services.

2. The designated operator may charge a fee for securing postal items as referred to in paragraph 1, taking account of the costs of such securing.

**Article 61.** 1. Entities that perform regular public land, air, maritime or in-land waters communications shall be obliged to carry, at a charge, postal items subject to universal service.

2. An entity managing a railway station, civil airport, sea port or inland water port shall be obliged to ensure access for the designated operator to necessary sites and facilities enabling loading and discharging, insofar as it does not hamper their rational use.

3. The detailed conditions of fulfilment of obligations referred to in paragraph 1 and 2 by the entities shall be established in a contract which should be concluded within 30 days of the date of its submission by the designated operator.

4. The provision of paragraph 2 shall apply as appropriate, when the property is the subject of use, hire, lease or permanent management.

**Article 62.** The designated operator shall ensure access to universal services for the disabled persons, through:

- 1) organisation of work of postal points of contact, which enables the persons in wheelchairs to use the services provided by those points of contact;
- 2) creation within postal points of contact adequately marked counters for providing services to the disabled persons;
- 3) installation of mail boxes in a manner and in the locations enabling disabled person in wheelchairs to use them, and in particular using mail boxes which are installed at the postal points of contact or on the property used by such postal points of contact.
- 4) delivery to the persons:
  - a) with impaired functions of lower extremities making them to use wheelchairs,
  - b) who are blind- at their request and without collecting any additional fees, the letter items, recorded postal items, including insured items and amounts specified in postal money orders, without using the letter box and without the need to collect the postal item at the postal point of contact.
- 5) receiving from the disabled persons, in the place of their residence, of properly paid postal items, which are not recorded postal items.

**Article 63.** 1. An owner, a perpetual user or an owner-like possessor of property, shall be obliged to enable the designated operator to install mail boxes and automated equipment for postal services to clients, and to operate and maintain those devices. The condition of usage of the property by the designated operator shall be described in a contract which should be concluded within 30 days of the date of its submission by the designated operator.

2. The mail boxes and automated equipment for postal services to clients should be installed, operated and maintained in the way which is the least troublesome for the owner and the entity using the property on which they are situated.

**Article 64.** 1. Entities in the public finances sector within the meaning of the Public Finances Act of 27 August 2009 shall be obliged to enable the designated operator to install, as well as to operate and maintain mail boxes and automated equipment for postal services to clients in the area of property occupied and administered by them, insofar as it does not hamper their rational use.

2. The use of property referred to in paragraph 1 to the extent necessary to install, operate or maintain mail boxes and automated equipment for postal services to clients placed on that property shall be free of charge.

**Article 65.** In the case of disputes between the designated operator and entities in the public finances sector regarding the scope of obligations referred to in Article 64, the provisions of Article 124 of the Real Property Management Act of 21 August 1997 (Journal of Laws of 2010 No 102, item 651, as amended<sup>10)</sup>) shall apply as appropriate.

## **Chapter 5**

### **Access to the elements of postal infrastructure**

**Article 66.** 1. The designated operator with:

- 1) post office boxes,
  - 2) its own letter boxes,
  - 3) a system of postal codes identifying the areas for delivery,
  - 4) database with information on changes in the address for the purposes of re-addressing postal items
- hereinafter referred to as "elements of postal infrastructure" shall be obliged to provide access to those elements for postal operators who provide services within the scope of universal services.

2. The designated operator shall be obliged to ensure for operators who do not provide services within the scope of universal services access to the elements of postal infrastructure referred to in paragraph 1 points 3 and 4.

3. The designated operator shall be obliged to provide access to the elements of postal infrastructure within the scope specified in an agreement for access to the elements of postal infrastructure, hereinafter

referred to as "access agreement".

4. The access agreement shall, under the pain of nullity, be concluded in written form.

**Article 67.** 1. The designated operator shall specify the conditions and the level of charges for access to the elements of postal infrastructure in the rules and regulations for access to the elements of postal infrastructure and in tariffs for access to the elements of postal infrastructure, as appropriate.

2. The conditions and the level of charges referred to in paragraph 1 shall be specified in a transparent and non-discriminatory manner, whereas the level of charges should take account of the costs of providing access to the elements of postal infrastructure.

3. The designated operator shall submit to the President of UKE draft rules and regulations for access to the elements of postal infrastructure and tariffs for access to the elements of postal infrastructure or their draft modifications together with reasoning, containing in particular a definition of individual components of such access, within the time limit of at least 60 days before planned introduction of those rules and regulations or tariffs, or any modifications thereof.

4. The President of UKE may, by decision, object to draft rules and regulations for access to the elements of postal infrastructure or tariffs for access to the elements of postal infrastructure or any modifications thereof, in full or in part, within 30 days of the submission of the drafts, if they are contradictory to the provisions of the Act. The rules and regulations for access to the elements of postal infrastructure and the tariffs for access to the elements of postal infrastructure or draft modifications thereof shall not enter into force within the scope covered by the objection of the President of UKE.

5. The President of UKE may, by decision referred to in paragraph 4, impose on the designated operator the obligation to submit modified draft rules and regulations for access to the elements of postal infrastructure or tariffs for access to the elements of postal infrastructure or draft modifications thereof within the scope covered by the objection of the President of UKE.

6. The President of UKE may request the designated operator to provide additional documents or information within the scope related to draft rules and regulations for access to the elements of postal infrastructure or tariffs for access to the elements of infrastructure or draft modifications thereof. The time limit referred to in paragraph 4 shall be suspended until that time.

7. The rules and regulations for access to the elements of postal infrastructure and the tariffs for access to the elements of postal infrastructure or modifications thereof shall be published on the BIP website.

**Article 68.** 1. In the case of absence of the rules and regulations for access to the elements of postal infrastructure or tariffs for access to the elements of postal infrastructure approved under Article 67 (4) to (5) or failure to conclude an access agreement, the President of UKE, at a written request of a postal operator interested in concluding an access agreement, may impose on the designated operator, by decision, the obligation to start negotiations in order to conclude such an agreement. The President of UKE shall specify in the decision the time limit for concluding negotiations not longer than 60 days of submitting the request.

2. In the case of failure to start negotiations on concluding an access agreement, refusal to conclude that agreement or failure to conclude it within the time limit referred to in paragraph 1, the postal operator interested in concluding an access agreement may request the President of UKE to issue a decision on access.

3. The request referred to in paragraph 2 shall include:

- 1) a draft access agreement;
- 2) indication of those parts of a draft access agreement on which the parties to negotiations failed to reach agreement;
- 3) positions of the parties to negotiations on disputable issues.

4. The parties to negotiations shall be obliged to submit to the President of UKE, at its request, additional explanations and documents necessary to examine the request for issuing a decision on access, within the time limit not longer than 14 days of the delivery of the request.

**Article 69.** 1. The President of UKE shall take a decision on access, taking account of:

- 1) the nature of disputable issues found and practical options to resolve them;
- 2) ensuring:
  - a) maintaining the continuity of universal service provision,

- b) non-discriminating conditions of access,
- c) the development of a competitive market for postal services.

2. The decision on access shall replace an access agreement within the scope covered by the decision.

3. In case an access agreement is concluded, a decision on access shall expire within the scope covered by the agreement.

4. The cases of property rights claims referring to non-performance or inadequate performance of obligations which result from the decision on access shall be subject to judicial proceedings.

**Article 70.** 1. The designated operator holding a database on changes to address details for the purposes of re-routing postal items, who has been informed by the entity using postal services of changes to address details for the purposes of re-routing postal items, shall be obliged to pass that information to postal operators with whom it has concluded an access agreement within the scope referred to in Article 66 (1) (4), if the informing entity has agreed to pass the information on changes to address details to the remaining postal operators.

2. The designated operator may charge for receiving the information referred to in paragraph 1.

## Chapter 6

### Appointment of the designated operator

**Article 71.** 1. The designated operator shall be appointed for the period of 10 years by the President of UKE, by decision, from among postal operators selected in the course of a contest announced by the President of UKE.

2. The contest is open to postal operators conducting postal activities based on an entry in the register and having economic and technical capability consisting at least in:

- 1) a network of postal points of contact,
- 2) a network of dispatch centres,
- 3) means of transport,
- 4) organization of an enterprise,
- 5) financial liquidity

- enabling it to perform the tasks of the designated operator.

3. The President of UKE shall appoint the designated operator, having regard to:

- 1) maintaining the continuity of universal service provision;
- 2) ensuring the required routing time indicators for postal items and availability of universal services;
- 3) the cost of providing universal services presented by the postal operator;
- 4) maintaining profitability of universal service provision;
- 5) tasks of the designated operator, including those in favour of national defence, state security or public safety and order;
- 6) economic and technical capability of the postal operator to provide universal services.

4. The decision on the selection of the designated operator shall include in particular:

- 1) the company name, its registered office and address or place of residence and main address of performing postal activities;
- 2) identification of the undertaking's legal form and number in the entrepreneurs register or another relevant register;
- 3) tax identification number (NIP);
- 4) the register number;
- 5) the starting and ending date for the performance of the obligation to provide universal services.

**Article 72.** 1. The President of UKE shall announce the contest for the designated operator in a nationwide daily newspaper and on the BIP website.

2. The contest shall be announced at least 12 months before the period for which the designated operator was appointed or on every occasion it is necessary to appoint a new designated operator.

3. The Minister responsible for communications shall specify by ordinance:

- 1) the required scope of information placed in an advertisement on the contest for a designated operator, guided by the provisions of Article 46 (2) and having regard to the fact that the minimum

scope of information in an advertisement on the contest should cover at least the conditions for participation in the contest, the time limit for the submission of offers and the evaluation criteria;

- 2) the scope of the required contest documentation, having regard to the completeness of the documentation necessary to select the designated operator and to the fact that the contest documentation should at least specify the conditions for participation in the contest, the requirements that should be met by the offer and the evaluation criteria;
- 3) the contest procedure, having regard to the transparency, reliability and objectivity of the contest procedure.

**Article 73.** 1. The President of UKE shall deem, by decision, a contest unresolved, if:

- 1) no postal operator entered the contest within the time limit defined in the announcement;
- 2) none of the postal operators has met the conditions for participation in the contest;
- 3) none of the postal operators will ensure that the tasks of the designated operator are performed.

2. The information that the contest has been deemed unresolved shall be put up at the seat of the Office of Electronic Communications, hereinafter referred to as "the Office", and published on the BIP website.

3. In case the contest has been unresolved the obligations of the designated operator shall be performed by the present designated operator.

4. The President of UKE shall define, by decision, the period for which the present designated operator shall perform the obligations of the designated operator, not shorter than 3 years and not longer than 10 years, guided by the level of development of a competitive market for postal services, the scope of the obligation referred to in Article 46 (2), the need to maintain continuity in the provision of universal services and their availability.

**Article 74.** The President of UKE shall announce the results of the contest by putting it up at the seat of the Office and by publishing on the BIP website. The President of UKE shall inform the public about the selection of the designated operator by quoting its name, seat and address.

**Article 75.** 1. The President of UKE, ex officio or at the request of a participant to a contest, submitted within 21 days of the day on which the results of a contest are announced shall, by decision, annul a contest where there was a gross violation to the legislation.

2. The annulment of a contest shall provide the grounds for re-opening of the contest procedure.

**Article 76.** The President of UKE shall inform the European Commission without delay about the selection of the designated operator by quoting its name, seat and address and the date on which the operator will start performing the tasks of the designated operator.

**Article 77.** 1. The decision of the President of UKE on the selection of the designated operator shall expire where:

- 1) the designated operator has been deleted from the register;
- 2) a decision has been issued prohibiting the performance of postal activities by the designated operator;
- 3) a ruling has been issued declaring the designated operator to be bankrupt.

2. In the case referred to in paragraph 1, the President of UKE, shall appoint, by decision, the postal operator to perform the obligations of the designated operator until the designated operator selected in the contest starts to perform its tasks.

3. The President of UKE shall define, in its decision referred to in paragraph 2, the period for which the obligations of the designated operator shall be performed, not shorter than 12 months and not longer than 3 years, guided by the level of development of the postal market, the scope of the obligation referred to in Article 46 (2), the need to maintain continuity in the provision of universal services and their availability.

4. When issuing the decision referred to in paragraph 2, the President of UKE shall take account of:

- 1) maintaining the continuity of universal service provision and availability of those services;
- 2) economic and technical capability of the postal operator to provide universal services;
- 3) capability of the postal operator to perform tasks, including those in favour of national defence, state security and public order within the scope resulting from the obligations of the designated operator.

5. The decision referred to in paragraph 2 shall be immediately enforceable.

6. In case none of the postal operators meets the criteria referred to in paragraph 4, the President of UAE shall, by decision, appoint postal operators to perform the obligations of the designated operator, dividing this obligation according to the territorial criterion or individual universal services so as to avoid duplication of the obligation to provide universal services. The provisions of paragraphs 3 to 5 shall apply.

7. In case a decision referred to in paragraph 6 is issued, the designated operators shall be obliged to conclude, within the scope that is necessary to maintain interoperability in the provision of universal services, cooperation agreements, including on mutual access to the postal network, under transparent and non-discriminatory conditions.

**Article 78.** 1. The President of UAE may repeal the decision on the selection of the designated operator in case:

- 1) the designated operator contravenes the conditions of universal service provision in a persistent way,
- 2) the designated operator presents an excessively high net cost of the obligation to provide universal services,
- 3) universal services are unprofitable and the President of UAE finds that the action programme presented by the designated operator to restore and maintain profitability of those services will not reach the purpose

- if the postal market analysis shows that the obligation to provide universal services may be delivered by a different postal operator.

2. The President of UAE shall be obliged to inform the designated operator about finding the reasons listed in paragraph 1 which may result in repealing a decision on the selection of the designated operator.

3. If, within the time limit of 6 months of the date on which the designated operator receives information referred to in paragraph 2, the irregularities found are not removed, the President of UAE shall repeal its decision on the selection of the designated operator.

4. In case the decision on the selection of the designated operator is repealed the postal operator shall perform the obligations of the designated operator until they are taken over by the new designated operator.

**Article 79.** 1. The designated operator which, for reasons independent of its control, will not be able to continue to provide universal services, shall be obliged to inform the President of UAE on its intended termination of those services, as well as on the activities taken in order to preserve continuity of service provision.

2. In the case referred to in paragraph 1, the President of UAE shall repeal the decision on the selection of the designated operator.

3. The postal operator may not cease to provide universal services until the provision of those services is taken over by the new designated operator.

**Article 80.** The President of UAE shall publish on the BIP website information on:

- 1) the change of the designated operator;
- 2) extension of the performance of obligations by the present designated operator under Article 73 (4);
- 3) rights and obligations of the designated operators appointed under Article 77 (2) and (6);
- 4) the starting and ending date for the performance of the obligation to provide universal postal services.

## **Chapter 7**

### **National defence, state security and public safety and order obligations**

**Article 81.** The postal operator shall be obliged to perform tasks and obligations related to national defence, state security and public safety and order, within the scope and under the terms specified in this act and in separate provisions.

**Article 82.** 1. The postal operator, from the start-up date of its postal activity onwards, shall be obliged to ensure free of charge, as part of conducted postal activities, the technical and organizational capacity to perform by the Police, the Border Guards, the Internal Security Agency, the Military Counter-Intelligence Service, the Military Gendarmerie, the Central Anti-Corruption Bureau and fiscal intelligence,



hereinafter referred to as "authorised entities", as well as by the prosecutor's office and the courts, their tasks as specified under separate provisions, that require:

- 1) obtaining data about the postal operator, provided postal services as well as information that allows identification of the users of those services,
  - 2) making available postal items for the purposes of control of the substance of correspondence or the contents of postal items,
  - 3) making available a postal item impounded by the postal operator if suspected of being an object of crime for the purposes of examination by authorised entities,
  - 4) allowing for further transport of a postal item that contains objects of crime in intact condition or having removed them or replaced in whole or in part
- in accordance with the rules and procedures specified under separate provisions.

2. The President of UKE at the request of a postal operator justified by objective and independent of that operator technical or organisational reasons that prevent further performance of an obligation referred to in paragraph 1, having obtained agreement from authorised entities within the time limit specified in Article 106 § 3 of the Code of Administrative Procedure Act of 14 June 1960 (Journal of Laws of 2000 No 98, item 1071, as amended<sup>11)</sup>), may by decision, suspend this obligation in whole or in part for the period not longer than 6 months. The request shall be filed within 14 days of the day on which the circumstance preventing further performance of the obligation occurred. A schedule for reaching full capacity by a postal operator to perform the obligation shall be attached to the request.

3. The Council of Ministers shall define, by ordinance, detailed conditions and the way to fulfil the obligation referred to in paragraph 1, having regard to the fact that the performance of that obligation should be least intrusive to the functioning of the postal operator and guided by the principle to achieve the goal at the minimum expenditure.

**Article 83.** 1. The postal operator shall be obliged to have up-to-date and agreed action plans for crisis situations and states of emergency as well as in cases of immediate risks to its resources used to provide postal services or maintain continuity of provided postal services, hereinafter referred to as "emergency situations", taking account of the area of providing postal activities, which specify in particular:

- 1) the rules of cooperation with other postal operators;
- 2) the rules of cooperation with the entities coordinating rescue actions, entities relevant in crisis management, statutory emergency services as well as other entities performing tasks in favour of national defence, state security and public safety and order;
- 3) the way to ensure continuity in the provision of postal services, and if broken, the way to restore it, taking account of priority given to entities and services referred to in point 2;
- 4) the method of technical and organisational preparations and operating procedures in case the President of UKE imposes additional obligations referred to in Article 84 (1) on the postal operator;
- 5) the way to protect the postal operator's resources in emergency situations and against unauthorised access.

2. The postal operator drafting the plan referred to in paragraph 1 shall agree on its content with the authorities referred to in the provisions issued under paragraph 4 and within the scope defined under those provisions.

3. The plan referred to in paragraph 1 shall be updated:

- 1) periodically - not less frequently than every five years;
- 2) ad hoc - in case of occurring the circumstances that affect its content.

4. The Council of Ministers shall define, by ordinance, the types, contents and the procedure for preparation and updating of the plans referred to in paragraph 1, the authorities that agree on the plans and the scope of agreement, taking account of the scope and area of conducted postal activities, the size of a postal operator and its relevance for economy, national defence, state security and public safety and order, as well as the requirements on the plans referred to in paragraph 1.

**Article 84.** 1. In emergency situations, the President of UKE, guided by the scale of threat and the need to minimise its consequences, having regard to the principle of minimising negative impact of the obligations imposed on the postal operator, may under a decision:

- 1) impose the obligation to maintain continuity in the provision of postal services on the postal operator;
- 2) order the postal operator to provide certain postal services related to eliminating the consequences of an emergency situation free of charge.

2. The decision referred to in paragraph 1 shall be immediately enforceable.

3. The decision referred to in paragraph 1:

- 1) shall be issued ex officio or at the request of entities coordinating rescue actions, entities relevant in crisis management, statutory emergency services as well as other entities performing tasks in favour of national defence, state security and public safety and order;
- 2) may be announced orally to the postal operator without justification, if required by national defence, state security and public safety and order; the provision of Article 14 § 2 of the Code of Administrative Procedure Act of 14 June 1960 shall apply.

4. In the case referred to in paragraph 1 point 2 the Minister responsible for communications shall provide the postal operator with financial resources necessary to implement the task imposed.

**Article 85.** 1. The designated operator shall be obliged to have an up-to-date and agreed plan for cooperation with military mail in case of martial law or emergency.

2. The designated operator drafting the plan referred to in paragraph 1 shall agree on its content with the authorities referred to in the provisions issued under paragraph 4 and within the scope defined under those provisions.

3. The plan referred to in paragraph 1 shall be updated:

- 1) in case of organizational changes and changes in the infrastructure of the designated operator or in the method and scope of postal services provision that affect implementation of the plan;
- 2) having obtained information from the Chief of the General Staff of the Polish Armed Forces on changes in the functioning of the military mail that affect implementation of the plan.

4. The Minister responsible for communications, in agreement with the Minister of National Defence shall define, by ordinance, the content as well as the procedure for preparation and updating of the plan referred to in paragraph 1, the authorities that agree on the plan and the scope of agreement, taking account of the designated operator's postal network deployment.

**Article 86.** 1. The postal operator shall be obliged to provide at the request of the President of UKE data on provided postal services that is necessary to prepare the communications systems for defence purposes, including data on the state security management system, the infrastructure used for that purpose, human resources, transport assets and equipment that allows distribution of postal items, as well as to update the data submitted in response to any changes thereof.

2. The data referred to in paragraph 1 shall be collected in a database established and managed by the President of UKE. The database shall be updated following each modification of the data.

3. The Minister responsible for communications shall specify, by ordinance, detailed scope of the data referred to in paragraph 1, the form and procedure for submissions and updates, having regard to the conditions and manner in which communications systems for the purposes of national defence are prepared and used, safety of the data submitted and ensuring consistent form of the data.

## **Chapter 8**

### **Postal operator's liability and complaint procedure**

**Article 87.** 1. The Civil Code Act of 23 April 1964, unless otherwise provided in this Act, shall apply to the postal operators' liability for non-performance or inadequate performance of postal services.

2. The contractor referred to in Article 6 (4) shall be liable to the postal operator for non-performance or inadequate performance of a contract on postal activities under the same terms as the postal operator, excluding Articles 92-94. Claims available to the postal operator towards such a contractor shall be limited up to 6 months from the date on which the postal operator redressed damage.

3. The postal operator who has concluded a contract for the provision of postal services with a sender shall be liable for non-performance or inadequate performance of postal services, unless non-performance or inadequate performance results from:

- 1) force majeure;
- 2) reasons on the part of the sender or addressee, not caused by the postal operator's fault;
- 3) contravention by the sender or addressee of the Act or rules and regulations for the provision of postal services or universal services;
- 4) properties of a sent item.

The postal operator when referring to one of the reasons listed under points 1 to 4 shall present relevant evidence.

4. The designated operator shall be liable for non-performance or inadequate performance of universal services, unless non-performance or inadequate performance results from the strike of that operator's employees held in accordance with the applicable provisions.

5. The postal operator shall be liable for non-performance or inadequate performance of postal services within the scope defined in the Act, unless non-performance or inadequate performance:

- 1) is a consequence of an unlawful act;
- 2) results from the operator's intentional fault;
- 3) is a result of the operator's gross negligence.

6. Claims resulting from inadequate performance of postal services shall cease to exist after a postal item has been accepted without any reservations, unless the entitled party discovers losses or damages to the postal item that couldn't be seen from the outside after the item has been accepted and raises the claim to the postal operator not later than within 7 days of receiving the postal item as well as proves that the losses or damages to the item occurred in the period between the item has been accepted by the postal operator in order to deliver a postal service and delivered to the addressee.

**Article 88.** 1. For non-performance or inadequate performance of universal services a compensation shall be due:

- 1) for the loss of a registered item - in the amount requested by the sender, not higher, however, than fifty times the charge collected by the designated operator for the handling of the postal item as a registered item;
- 2) for the loss of a postal parcel - in the amount requested by the sender, not higher, however, than ten times the charge for posting thereof;
- 3) for the loss of an insured item - in the amount requested by the sender, not higher however, than the declared value of the item;
- 4) for partial loss of the contents or damage to the postal parcel or a registered item - in the amount requested by the sender or in the amount of normal value of the things lost or damaged, not higher, however, than the maximum value of the compensation referred to in points 1 or 2;
- 5) for partial loss of contents of an insured item - in the amount of normal value of the things lost;
- 6) for damage of contents of an insured item - in the amount of normal value of the things that were found to be damaged.

2. The compensation fees referred to in paragraph 1 (5) and 1 (6) may not be higher than the declared value of the postal item.

3. For inadequate performance of universal services a compensation is also due for delivery of a recorded letter item in the fastest category later than on the 4th day of posting thereof - in the amount which constitutes a difference between the charge for the fastest category letter item in a given weight range and the charge for an equivalent item other than the fastest category in the same weight range.

4. For non-performance or inadequate performance of postal services other than universal services a compensation shall be due:

- 1) for the loss, partial loss of contents or damage to the postal item other than an item of correspondence - in the amount not higher than normal value of the things lost or damaged,
- 2) for the loss, partial loss of contents or damage to an insured item - in the amount requested by the sender, not higher, however, than the declared value of the item,
- 3) for the loss of an item of correspondence - in the amount of ten times the charge for the service, not lower, however, than fifty times the charge for the handling of the postal item as a registered item as defined in the universal service tariffs,
- 4) for delay in delivery of a postal item compared to the guaranteed delivery time - in the amount not higher than twice the charge for the service

- unless the provisions of the rules and regulations for the provision of postal services with respect to the level of compensation are more favourable.

5. The amounts due to non-paid compensation fees or refund of the charge for non-performed postal services, including universal services, shall be subject to statutory interest rates. The interest shall be due from the date:

- 1) on which the 30-day period for paying the compensation expires, counting from the date on which the complaint was acknowledged or

- 2) of delivering the payment notice.

**Article 89.** The postal operator shall be obliged to pay the compensation for inadequate performance of the delivery service of postal items delivered under the procedures defined in the Code of Administrative Proceedings Act of 14 June 1960, the Code of Civil Proceedings Act of 17 November 1964 (Journal of Laws No. 43, item 296, as amended<sup>12)</sup>), the Code of penal proceedings Act of 6 June 1997 (Journal of Laws No. 89, item 555, as amended<sup>13)</sup>) and under the procedure defined in the Tax Ordinance Act of 29 August 1997 (Journal of Laws of 2012, item 749, 1101 and 1342) consisting in:

- 1) incorrect completion by the postal operator of a document confirming the receipt of a recorded item by the addressee, if this prevents the finding of whether the item has been correctly delivered or
  - 2) return of a recorded item in breach of the time limit or due to incorrectly stated reason
- in the amount of the charge for a recorded item together with the charge for ensuring the acknowledgement of receipt thereof as well as for the return of that item, if such a charge has been paid.

**Article 90.** In case the amount of a postal money order referred to in Article 15 (1) (3) is not delivered to the addressee, a compensation in the amount of five times the fee charged for posting thereof shall be due. The amount of money specified in the postal money order shall also be reimbursed.

**Article 91.** 1. In the event of non-performance of a postal service, the postal operator shall refund the full fee charged for the postal service, regardless of the compensation due.

2. Non-performance of universal services with respect to a recorded item shall involve in particular the delivery of that item or notification of an attempt at its delivery later than 14 days of the posting thereof.

3. The period referred to in paragraph 2 shall not include:

- 1) statutory holidays;
- 2) the period for which a recorded item has been kept by the designated operator in cases defined in Article 36 (2).

**Article 92.** 1. In the event of non-performance or inadequate performance of postal services the right to file a complaint shall be available to:

- 1) the sender;
- 2) the addressee - when the sender waives the right to pursue claims for the benefit of the addressee or when the postal item or the amount of money specified in the postal money order has been delivered to the addressee.

2. The sender or the addressee may file a complaint at any point of contact of the postal operator who has concluded the contract for the provision of a postal service with the sender.

3. The complaint may be filed not later than within 12 months of the posting of a letter item.

4. The Minister responsible for communications shall specify by ordinance:

- 1) detailed conditions to be met by complaints about non-performance or inadequate performance of postal services,
- 2) the manner of filing complaints,
- 3) the time limits for filing complaints,
- 4) detailed complaint procedure

- having regard to maximum simplification of complaint procedures for domestic traffic, ensuring transparency as well as necessary protection of the sender's and addressee's interests, the scope of liability of the designated operator for non-performance or inadequate performance of universal services as well as the manner of providing those services.

**Article 93.** 1. The complaint procedure with regard to postal services shall be deemed exhausted in case the postal operator has refused to acknowledge the complaint or has failed to pay an amount claimed within 30 days of the date on which the complaint was acknowledged.

2. Claims pursued under the Act shall become statute-barred after 12 months of the date of posting.

3. The limitation period shall be suspended from the date of filing a complaint to the date of exhaustion of the complaint procedure.

**Article 94.** The right to pursue claims defined in the Act with regard to non-performance or

inadequate performance of universal services in judicial proceedings, mediation proceedings or proceedings before a permanent consumer arbitration court, shall be available to the sender or addressee, having exhausted the complaint procedure.

**Article 95.** 1. A civil dispute between a sender or an addressee and a postal operator may be resolved in a conciliatory manner by means of mediation proceedings.

2. Mediation proceedings shall be conducted by the President of UKE at the addressee's or sender's request or ex officio, where the protection of consumer interests requires so.

3. During mediation proceedings, the President of UKE shall acquaint the postal operator with the addressee's or sender's claim, present the parties to a dispute with legislation applicable to the case and possible proposals for resolving the dispute in a conciliatory manner.

4. The President of UKE may specify a time limit for the parties to resolve the case in a conciliatory manner.

5. The President of UKE may abandon mediation proceedings where the case has not been resolved in a conciliatory manner within a specified time limit or where at least one of the parties declares that it does not agree to resolve the case in a conciliatory manner.

**Article 96.** Permanent consumer arbitration courts under the care of the President of UKE shall operate under the rules specified in Article 110 of the Telecommunications Act of 16 July 2004 (Journal of Laws No. 171, item 1800).

## Chapter 9

### Regulatory accounting, cost calculation and accounting of the designated operator

**Article 97.** 1. The designated operator shall run regulatory accounting and cost calculation.

2. The objective of regulatory accounting, kept in accordance with a regulatory accounting instruction approved by the President of UKE, shall be to keep separate records that enable the allocation of the designated operator's revenues and costs to particular universal postal services and to the services within the scope of universal services, to the remaining postal services and to the remaining business activities, as well as to the activity of clearance, sorting, transport and delivery of postal items.

3. The regulatory accounting shall be kept based on consistently applied and objectively justified accounting rules for costs and revenues in a way that enables identification of internal transfer flows within the scope referred to in paragraph 2.

4. The objective of cost accounting, kept in accordance with a cost calculation description approved by the President of UKE, shall be to calculate by the designated operator the unit costs per particular universal services, enabling in particular identification of unit costs for the activity of clearance, sorting, transport and delivery of postal items.

**Article 98.** 1. The designated operator shall be obliged to prepare and submit for approval of the President of UKE:

- 1) a draft regulatory accounting instruction with a description of a method adopted by the designated operator for the allocation of revenues and costs,
- 2) a draft cost calculation description with a method to calculate unit costs for particular universal services

- taking account of the objectives specified in Article 97 (2) and (4) and the requirements defined in the provisions issued under Article 104.

2. The President of UKE may seek an opinion of independent auditors or experts in the case of any doubts arising with respect to the draft regulatory accounting instruction or cost calculation description submitted by the designated operator.

3. The President of UKE shall agree with the designated operator on the submitted draft regulatory accounting instruction and cost calculation description under the procedure and within the time limits defined in the provisions issued under Article 104 as well as approve, by decision, the regulatory accounting instruction and the cost calculation description.

4. In the case of failure to agree with the designated operator on the draft regulatory accounting instruction or cost calculation description the President of UKE may in its decision on the approval of the

regulatory accounting instruction or the cost calculation description introduce modifications of the draft regulatory accounting instruction or cost calculation description submitted by the designated operator for approval.

5. The President of UKE shall, by decision, refuse to approve of the regulatory accounting instruction or cost calculation description, in case they fail to comply with:

- 1) the rules of keeping accounting books defined in the Accounting Act of 29 September 1994;
- 2) the requirements specified in the Act and the provisions issued under Article 104.

**Article 99.** The designated operator shall store the documentation related to running the regulatory accounting and cost calculation in compliance with the provisions of chapter 8 of the Accounting Act of 29 September 1994 as appropriate.

**Article 100.** The President of UKE shall define, by decision, the rate of weighted average cost of capital for the designated operator, taking account of documented costs of acquiring the capital, the position of the designated operator in the capital market, the risk related to the capital employed as well as, if possible, the costs of the capital employed in comparable markets and the method for defining an appropriate level of reasonable profit as defined in the European Union legislation on state aid for the provision of services of general economic interest.

**Article 101.** 1. The designated operator shall submit to the President of UKE an annual regulatory accounting report containing in particular the results of unit cost calculation for particular universal services.

2. The President of UKE may seek an opinion of independent auditors or experts in the case of any doubts arising with respect to the reliability of the data included in the annual regulatory accounting report.

3. Annual regulatory accounting reports shall be subject to audit, at the expense of the designated operator, in order to verify their compliance with the legislation, the regulatory accounting instruction and cost calculation description approved by the President of UKE, within 6 months of the end of the financial year, by the auditor independent of the designated operator.

4. The President of UKE shall appoint an independent auditor to conduct an audit referred to in paragraph 3.

5. An annual regulatory accounting report, containing in particular the results of unit cost calculation for particular universal services and an opinion of an independent auditor on the audit referred to in paragraph 3 shall be published on the UKE BIP website within 8 months of the end of the financial year.

6. The cost data relating to the activity of clearance, sorting, transport and delivery of postal items shall not be published.

**Article 102.** Based on the independent auditor's opinion referred to in Article 101 (5), the President of UKE shall annually draft a statement on conformity of the regulatory accounting kept by the designated operator with the requirements defined in the legislation and the regulatory accounting instruction approved by the President of UKE and shall publish it on the BIP website.

**Article 103.** 1. The President of UKE may, by decision, impose on the designated operator the obligation to submit for publication on the BIP website of:

- 1) the approved regulatory accounting instruction;
- 2) the approved cost calculation description.

2. The President of UKE in its decision referred to in paragraph 1 shall specify, respecting the confidentiality rules, the scope of publication of the regulatory accounting instruction so that to ensure the presentation of the methods of allocating the revenues and costs and of the cost calculation description so that to ensure the presentation of main cost groups and the methods of allocating them to particular universal services.

**Article 104.** The Minister responsible for communications, in agreement with the Minister responsible for public finances shall specify by ordinance:

- 1) the method for the allocation of the designated operator's revenues and costs to particular universal services and to the services within the scope of universal services, to the remaining postal services and to the remaining business activities, as well as to the activity of clearance, sorting, transport and

- delivery of postal items,
- 2) detailed rules for the calculation of unit costs of particular universal services,
  - 3) the procedure and time limit for agreement and approval by the President of UKE of a draft regulatory accounting instruction and draft cost calculation description submitted by the designated operator,
  - 4) the scope and time limit for the submission to the President of UKE of an annual regulatory accounting report, assuming that the data included in this report is verifiable within the meaning of the Accounting Act of 29 September 1994, containing in particular the results of unit cost calculation for particular universal services
- having regard to reliability, transparency and completeness of regulatory accounting reports and cost calculation results, the efficiency of agreements on the draft regulatory accounting instruction and cost calculation description as well as the necessity to protect the entities using postal services against the abuse of market power by the designated operator and the necessity to allow the President of UKE to take monitoring activities with respect to the activities conducted by the designated operator.

**Article 105.** 1. The designated operator shall run its accounting in accordance with the Accounting Act of 29 September 1994.

2. The designated operator shall draft an annual financial report subject to examination by an auditor.

3. The designated operator shall be obliged to submit to the President of UKE, not later than by 31 July each year for the previous year, the financial report within the scope compliant with the Act referred to in paragraph 1, examined by an auditor.

4. The designated operator shall publish the annual financial report in accordance with the Act referred to in paragraph 1.

## **Chapter 10**

### **Net cost calculation and financing of the universal service obligation**

**Article 106.** 1. The full net cost of the universal service obligation, hereinafter referred to as the "net cost", shall constitute the difference between the net cost for a designated universal service provider of operating with the universal service obligations and the same postal service provider operating without the universal service obligations, decreased by intangible benefits related to the provision of universal services and the benefits resulting from special or exclusive rights granted to the designated operator.

2. The net cost of the universal service obligation shall be calculated separately for the elements of the universal service obligation under the conditions of a designated universal service provider's operation with the universal service obligations and without those obligations.

3. The elements of the universal service obligation referred to in paragraph 2 shall be the obligations listed in Article 46, Article 51 (1) and Article 55 (1) as well as each obligation imposed on the designated operator by legislation or a decision of the President of UKE in relation to universal service provision.

4. The net cost shall constitute the sum of net costs for particular elements of the universal service obligation decreased by the benefits referred to in paragraph 1.

5. In the net cost calculation the designated operator shall take account of:

- 1) costs related to universal service provision;
- 2) revenues from universal service provision;
- 3) intangible benefits related to universal service provision;
- 4) benefits resulting from special or exclusive rights granted to the designated operator.

6. The net cost calculation shall in addition take account of the designated operator's right to reasonable profit based on the rate of weighted average cost of capital referred to in Article 100.

7. The net cost calculation shall not take account of the provision of postal services that are statutorily exempt from the postal service charge.

**Article 107.** 1. The designated operator shall be obliged to prepare and submit to the President of UKE a draft net cost calculation description, specifying the calculation method, in compliance with the provisions issued under Article 120.

2. The President of UKE shall agree with the designated operator on the submitted draft net cost calculation description under the procedure and within the time limits defined in the provisions issued under Article 120 as well as approve, by decision, of the net cost calculation description.

3. The President of UKE may seek an opinion of independent auditors or experts in the case of any doubts arising with respect to the draft net cost calculation description submitted by the designated operator.

4. In the case of failure to agree with the designated operator on the draft net cost calculation description the President of UKE may in its decision on the approval of the net cost calculation description introduce modifications of the draft net cost calculation description submitted by the designated operator for approval.

5. The President of UKE shall, by decision, refuse to approve of the net cost calculation description, in case it fails to comply with:

- 1) the rules of keeping accounting books defined in the Accounting Act of 29 September 1994;
- 2) the requirements specified in the Act and the provisions issued under Article 120.

**Article 108.** 1. The net cost shall be financed from:

- 1) the shares of postal operators covered by the obligation to contribute to the subsidy;
- 2) the state budget, if the sum of shares in the subsidy referred to in point 1 is insufficient to finance the net cost.

2. Postal operators providing universal services or services within the scope of universal services, whose revenue from those services in the financial year for which the subsidy is due, exceeds one million PLN, shall be obliged to contribute to the subsidy.

3. Postal operators providing services within the scope of universal services shall be obliged to run transparent accounting in a way that enables them to keep separate records for the services within the scope of universal services, for the remaining postal services and for the remaining business activities, in order to identify the amount of revenues as the basis for defining the operator's share in the subsidy.

4. The provisions of paragraph 1 (1) and paragraph 2 and 3 shall apply to a capital group within the meaning of the provisions of the Accounting Act of 29 September 1994, with the postal operator as its unit.

**Article 109.** 1. The net cost financing shall be launched in case the provision of universal services led to a loss understood as a negative result on the sales of those services.

2. The net cost shall be financed up to the level to cover the loss from universal postal provision as the maximum, taking account of the rules specified in Article 106.

3. The designated operator's share in the subsidy referred to in Article 113 (1) may not constitute the cost of universal service provision calculated for the purposes of the net cost calculation for universal service obligation.

**Article 110.** 1. The designated operator shall be obliged to inform the Minister responsible for communications, annually, by 1 March, on the expected level of the net cost and the loss on universal services in the next year, presenting initial calculations of those figures together with reasoning.

2. The information referred to in paragraph 1 shall be also submitted to the President of UKE.

**Article 111.** The designated operator shall be obliged to submit to the President of UKE, by 31 March, the remedial measures plan in order to avoid expected loss on universal service provision.

**Article 112.** 1. The designated operator, within 7 months of the end of the financial year in which a loss on universal services was noted, shall submit the following documents to the President of UKE:

- 1) calculation of the net cost and the loss on universal services;
- 2) bills and other documents taken as the basis for the calculation of the net cost and the loss on universal services, in compliance with the financial report for the previous financial year examined by an independent auditor.

2. Together with the documents referred to in paragraph 1, the designated operator may file a request for subsidy.

3. The President of UKE shall appoint an independent auditor to verify the submitted documents referred to in paragraph 1.

4. The verification of the submitted documents referred to in paragraph 1 shall be undertaken at the expense of the designated operator.

5. The President of UKE, within 4 months of receiving the documents and the request referred to in paragraphs 1 and 2 as well as verification thereof, shall issue a decision which:



- 1) specifies the amount of the verified net cost and the loss on universal services referred to in Article 109 (2);
- 2) defines the amount of due subsidy.

**Article 113.** 1. The President of UKE shall define, by decision, the level of contribution in the subsidy for the postal operator with the obligation to contribute as well as specify a 30-day time limit to pay it counted from the day on which the decision is served.

2. The President of UKE shall make its decision immediately enforceable after expiry of the time limit for paying the contribution to the subsidy at the level defined in the decision.

3. The amount of the postal operator's contribution to the subsidy shall be defined based on a uniform percentage rate which is the ratio of the due subsidy to the sum of revenues of the operators obliged to contribute to the subsidy from universal services or services within the scope of universal services, earned in the financial year for which the subsidy is due.

4. The amount of the postal operator's contribution to the subsidy shall be calculated as the uniform percentage rate referred to in paragraph 3 multiplied by the amount of that operator's revenue from universal services or from the services within the scope of universal services, earned in the financial year for which the subsidy is due, and may not be higher than 2% of those revenues.

**Article 114.** The President of UKE shall without delay submit to the Minister responsible for communications information on the level of the postal operators' contributions to the subsidy as defined in the decisions referred to in Article 113 (1).

**Article 115.** 1. The amount defined in the decision referred to in Article 113 (1), excluding the amount defined for the designated operator, shall be paid to a separate UKE bank account, within one month of the day on which the decision was served.

2. The President of UKE, having received the payment to the UKE account, shall transfer it without delay to the entitled party.

3. Interest accrued on assets in the account referred to in paragraph 1 shall be added to the amount of accumulated assets.

4. The amount of contribution to the subsidy defined for the designated operator shall remain at its disposal.

**Article 116.** The amount of contribution to the subsidy shall be subject to administrative vindication of pecuniary obligations.

**Article 117.** 1. Interest on the amount of contribution not paid within the time limit shall be calculated in the amount equal to penal interest on tax arrears. The provision of Article 54 of the Tax Ordinance Act of 29 August 1997 shall apply as appropriate.

2. The obligation to pay the amount of contribution to the subsidy shall become statute-barred after 10 years of the expiry of the time limit defined in the decision referred to in Article 113 (1).

3. The provisions of Article 70 § 2-7 of the Tax Ordinance Act of 29 August 1997 shall apply as appropriate.

**Article 118.** 1. The liabilities related to the amount of contribution to the subsidy defined under a decision referred to in Article 113 (1) shall be governed by: Article 55, Article 59 § 1 point 1, 4 and 9, Article 60 § 1 point 2 and § 1a, Article 61 § 1, Article 93, Article 93a-93c, Article 93e, Article 94, Article 97 § 1 and 2, Article 98 § 1 and § 2 point 1, 2 and 7, Articles 100-103, Article 105 § 1 and 2, Article 106 § 1 and 2, Article 107-109, Article 112-117 of the Tax Ordinance Act of 29 August 1997, as appropriate.

2. In case a decision of the President of UKE referred to in Article 113 (1) is repealed, the provisions of Section III chapter 9 of the Tax Ordinance Act of 29 August 1997 shall apply as appropriate.

3. The authority competent in cases referred to in Article 93, Article 93a-93c, Article 93e, Article 94, Article 97 § 1 and 2, Article 98 § 1 and § 2 point 1, 2 and 7, Article 100, Article 101, Article 105 § 1 and 2, Article 106 § 1 and 2 as well as Article 112-117 of the Tax Ordinance Act of 29 August 1997, with respect to postal activities, shall be the President of UKE.

**Article 119.** The President of UKE shall publish annually on the UKE BIP website and on the UKE

website a report including the ultimate findings with regard to:

- 1) the net cost and the loss on universal services;
- 2) verification of the documents referred to in Article 112 (1);
- 3) the amount of subsidy and postal operators' contributions to the subsidy;
- 4) the amount of the subsidy transferred to the designated operator;
- 5) assessment of intangible benefits for the designated operator resulting from universal service provision;
- 6) assessment of benefits resulting from special or exclusive rights granted to the designated operator.

**Article 120.** The Minister responsible for communications, in agreement with the Minister responsible for public finances shall specify by ordinance:

- 1) detailed rules of the net cost calculation,
- 2) the scope of the net cost calculation description,
- 3) the procedure and time limits for agreement and approval by the President of UKE of a net cost calculation description prepared by the designated operator,
- 4) intangible benefits of the designated operator resulting from universal service provision and the calculation method,
- 5) benefits resulting from special or exclusive rights granted to the designated operator and the calculation method

- having regard to compliance of the net cost calculation method with the European Union legislation within the scope of the principles of the EU internal postal market development, in particular with respect to the designated operator's right to reasonable profit and incentives to increase its cost efficiency, taking account of intangible benefits resulting from universal service provision, compliance with the legislation on state aid, the scope of universal service obligation referred to in Article 46 and in implementing provisions issued under Article 47, completeness of the net cost calculation description and efficiency of agreements on the draft thereof.

## **Chapter 11**

### **Monitoring of postal activities**

**Article 121.** The provisions of chapter 5 of the Freedom of Business Act of 2 July 2004 shall apply to the inspection of business activities of an undertaking.

**Article 122.** 1. The President of UKE shall be authorised to monitor compliance with the provisions and decisions in the area of postal activities.

2. The President of UKE shall exercise the monitoring:

- 1) of postal activities performed on statutory basis:
  - a) with respect to the provision of postal services,
  - b) with respect to the application by the universal service provider of the requirements on the routing time of postal items referred to in the implementing provisions issued under Article 47 point 1.
  - c) with respect to ensuring access for disabled persons to provided universal services under the obligation referred to in Article 62 by the universal service provider,
  - d) in terms of compliance with the conditions required to perform postal activities,
  - e) with respect to setting prices for access to the elements of postal infrastructure,
  - f) with respect to fulfilling the obligations referred to in Article 21 (4) and Article 49 (2) by the operators providing postal services,
  - g) the performance of duties in favour of national defence, state security and public safety and order;
- 2) in order to detect activities performed without the required entry in the register.

**Article 123.** 1. The employees of the Office, hereinafter referred to as the "UKE employees", subject to the presentation of their business IDs and a written authorisation to conduct an inspection issued by the President of UKE, shall have the right related to the scope of inspection:

- 1) of access to materials, documents and data subject to inspection as well as making their copies;
- 2) of access to buildings and real property as well as rooms in an inspected unit;
- 3) to view, weigh the postal items as well as to check the level of charges collected by the postal

operator.

2. Inspection activities may be carried out by persons with specialist knowledge, other than UKE employees, based on authorisations granted to them by the President of UKE and after presentation of their IDs.

3. The undertaking subject to inspection shall be obliged to ensure conditions required for efficient inspection and to provide the UKE employees and persons referred to in paragraph 2 with the materials, documents and data subject to inspection, as well as to provide any information needed.

4. Inspection activities shall be performed in the presence of an inspected undertaking or its authorised person.

5. Inspection activities should be carried out without any disturbance in the operations of the inspected undertaking. Where the scope or date of an inspection carried out adversely affect the quality of services provided by the inspected undertaking, the necessity to undertake such actions should be justified in the report referred to in paragraph 6.

6. The inspecting authority shall prepare an inspection report.

7. The inspection report shall be also signed by the inspected undertaking or its authorised person.

8. The inspected undertaking may express reservations and comments on the report, together with reasoning, within 30 days of the day on which the report was delivered.

9. In case the persons referred to in paragraph 7 refuse to sign the report, the inspecting authority shall make a relevant note in the report, and the person refusing to sign the report may present its position to the President of UKE in writing within 7 days of the refusal.

**Article 124.** In case it is found that postal services are provided without the required entry in the register, the President of UKE shall issue a decision mandating the undertaking in question to suspend its activities. The decision shall be immediately enforceable.

**Article 125.** 1. In case a contravention of the provisions or decisions on postal activities is found, the President of UKE shall issue a decision specifying the extent of the contraventions and the time limit to remedy the irregularities. The decision may specify a manner of remedying the irregularities.

2. In case a contravention to the conditions of performing postal activities is found, whose nature and scale does not threaten the security of postal traffic as well as important interests of the entities using postal services or postal operators, the President of UKE shall issue post-inspection recommendations requiring the postal operator to remedy the contraventions or to provide explanations. Contraventions should be remedied or explanations provided within 14 days of the day on which the recommendations were served.

3. If the contraventions indicated in the post-inspection recommendations repeated in the past, the President of UKE may specify a shorter time limit to remedy the contraventions or provide explanations, however not shorter than 7 days.

4. If within the time limit specified in the post-inspection recommendations the postal operator fails to remedy the indicated contraventions or the explanations provided are insufficient, the President of UKE shall issue a decision referred to in paragraph 1.

## Chapter 12

### Financial penalties

**Article 126.** 1. Financial penalties shall be imposed on any entity which:

- 1) performs postal activities without the required entry in the register;
- 2) fails to provide information or documents referred to in Article 10 (1), Article 43 (1) and (5), Article 50, Article 86 (1), Article 112 (1);
- 3) uses marks of postage payment which have not been filed to be included in the list thereof or marks which fail to comply with the requirements of the Act;
- 4) as a postal operator contravenes the obligation of postal secrecy;
- 5) contravenes the obligation to mark postal items referred to in Article 20 (1);
- 6) fails to submit to the President of UKE draft rules and regulations for the provision of universal services, modifications thereof or draft universal service tariffs or modifications thereof;
- 7) fails to make available the rules and regulations for the provision of postal services or postal services

tariffs in a manner referred to in Article 21 (5).

- 8) applies charges for universal services that exceed their maximum annual levels and in case the President of UKE agrees to modifications of the universal service tariffs resulting in exceeding those levels, applies higher charges than those agreed.
  - 9) applies special tariffs not complying with the criteria defined in the rules and regulations for the provision of universal services;
  - 10) contravenes the rules of handling non-deliverable items defined in Article 33;
  - 11) contravenes the rules specified in Article 34;
  - 12) fails to submit to the President of UKE draft rules and regulations concerning access to the elements of postal infrastructure, modifications thereof or draft tariffs for access to the elements of postal infrastructure or modifications thereof;
  - 13) fails to fulfil its duties in favour of national defence, state security and public safety and order referred to in Article 82 (1), Article 83, Article 85 and Article 86 (1) or in decisions issued under Article 82 (2) and Article 84 (1);
  - 14) fails to fulfil obligations related to regulatory accounting or cost accounting referred to in Article 98 (1), Article 101 (1), Article 107 (1) and Article 108 (3);
  - 15) fails to remedy irregularities within the time limit specified in a decision referred to in Article 125 (1).
2. Financial penalties shall be imposed on any entity which:
    - 1) files a false or incomplete notification referred to in Article 10 (1), a report referred to in Article 43 (1) and (5), information referred to in Article 50, data referred to in Article 86 (1),
    - 2) fails to comply with the time limit for filing a notification referred to in Article 10 (1) (2) and (3), a report referred to in Article 43 (1) and (5), information referred to in Article 50,
    - 3) submits incomplete documents referred to in Article 112 (1) or fails to comply with the time limit in question,
    - 4) fails to comply with post-inspection recommendations

- if the nature and scale of those contraventions constitute an important obstacle to the implementation of regulatory and monitoring tasks of the President of UKE in the postal market requiring the relevant information, data and documents to be used.

3. The designated operator who contravenes the obligation to provide universal services referred to in Article 46 (2) (2) (a) and Article 46 (2) (3) shall be subject to financial penalty. The President of UKE may refrain from imposing a penalty, taking account of economic situation, the designated operator's current financial standing, including with respect to the provision of universal services, labour market conditions and maintenance of universal service continuity. In case the obligation referred to in Article 46 (2) (3) is contravened, the President of UKE, when refraining from the penalty, shall also take account of the results of examinations referred to in Article 52 (1) for the last two years, as well as the difference between applicable and actual indicators and the activities taken by the operator in order to improve those indicators.

4. The level of a financial penalty may not exceed 2% of the total revenue:

- 1) earned by the postal operator from postal activities in the financial year preceding the imposition of the penalty;
- 2) from business operations in the financial year preceding the imposition of the penalty in the case of an entity performing postal activities without the required entry in the register and an entity which in the financial year preceding the imposition of the penalty did not perform postal activities.

5. Where the period of performing postal activities is shorter than 12 months, an equivalent of EUR 500,000 converted to PLN at the mean exchange rate published by the National Bank of Poland on the day of issuance of a decision imposing the penalty shall be used as the basis for calculating the financial penalty.

6. Irrespective of the financial penalty referred to in paragraph 1, the financial penalty shall be imposed on a natural person conducting business, a member of the board of a commercial law partnership, an enterprise director, a general partner, a limited partner in a limited partnership or in a limited joint-stock partnership, in case the subordinate inspected unit prevents or obstructs the inspection, despite the fact that the inspecting authority informs those persons about the inspection.

7. The level of the financial penalty referred to in paragraph 6 may not exceed 300% of a monthly remuneration of the person fined, calculated according to the rules used for calculation of a financial equivalent of a holiday leave, and in a situation when the fined person does not receive remuneration due to the position held or activities performed, the level of the penalty may not exceed 10 times the minimum

salary within the meaning of the provisions of the Minimum Salary Act of 10 October 2002 (Journal of Laws No. 200, item 1679, of 2004 No. 240, item 2407 and of 2005 No. 157, item 1314).

8. When determining the level of a financial penalty the President of UKE shall take account of the degree of harmful effect of a given action, the entity's operations to date as well as the amount of revenue from business activities in the financial year preceding the imposition of a penalty.

**Article 127.** 1. A financial penalty shall be imposed on any entity which fails to implement the obligation to place a letter box or places a letter box that fails to comply with the requirements referred to in Article 40.

2. A financial penalty shall be imposed after an inspection launched on the basis of a notification of contravention of the obligations referred to in paragraph 1.

3. The level of a financial penalty shall be from PLN 50 to PLN 10,000. When determining the level of a financial penalty, the President of UKE shall take account of the degree of harmful effect of a given action.

4. The President of UKE may refrain from imposing the penalty if the degree of harmful effect of action is negligible and the entity has ceased to contravene the law or has implemented the relevant obligation.

**Article 128.** 1. Financial penalties shall be imposed by the President UKE by decision.

2. An entity referred to in Article 126 shall provide the President of UKE, at its request, within 30 days of the delivery thereof, with the data necessary to assess the basis for calculating a financial penalty. Where an entity in question should fail to provide the required data or where such data should prevent the assessment of the basis for a financial penalty, the President of UKE may make its own assessment of the amount of a financial penalty, not lower, however, than:

- 1) 250% of the average remuneration in the sector of enterprises as of December of the previous year, published by the President of the Central Statistical Office in "Monitor Polski" the Official Journal of the Republic of Poland - in cases referred to in Article 126 (6) and (7);
- 2) an equivalent of EUR 500,000 converted to PLN at the mean exchange rate published by the National Bank of Poland on the day of issuance of a decision imposing the penalty - in the remaining cases.

3. Financial penalties shall be paid within 14 days of the day on which the decision imposing the penalty became final.

4. Financial penalties not paid within the time limit together with interest shall be subject to vindication under the procedure specified in the provisions on enforcement proceedings in administration.

**Article 129.** 1. The President of UKE shall issue a decision imposing a financial penalty within the time limit not exceeding 24 months of the day on which the contraventions referred to in Article 126 and Article 127 were found.

2. The decision of the President of UKE imposing a financial penalty shall be appealed against to the District Court in Warsaw - the court for competition and consumer protection, within 14 days of the decision delivery.

3. The obligation to pay a financial penalty shall become statute-barred after 5 years of the day on which the decision imposing the penalty became final.

**Article 130.** A penalty shall be the income of the state budget.

## Chapter 13

### Changes to applicable provisions

(NOT TRANSLATED)

## Chapter 14

### Transitional and final provisions

**Article 178.** 1. Poczta Polska S.A. shall be a designated provider during 3 years following the entry into force of this Act.

2. In the period referred to in paragraph 1:

- 1) the requirements for compliance with the routing time indicators for postal items defined in the provisions issued under Article 47 point 1 shall not apply to Poczta Polska S.A.;
- 2) the routing time indicators for postal items obtained by Poczta Polska S.A. in a given year may not be lower than those for 2012.

**Article 179.** 1. Poczta Polska S.A. shall receive a subsidy from the state budget to finance its activities consisting in the provision of universal postal services, if their provision resulted in a loss in 2012.

2. The level of the subsidy shall be defined in the Budgetary Act for 2013, whereas the amount of that subsidy may not exceed the difference between the costs of providing universal postal services and the revenues from this activity.

3. Poczta Polska S.A. shall be obliged to inform the Minister responsible for communications of the loss suffered in 2012 on the provision of universal postal services by 15 April 2013.

4. The subsidy for 2012 shall be granted by 31 December 2013 based on the following information submitted by the President of UKE by 30 November 2013 to the Minister responsible for communications:

- 1) a copy of a financial report of the public operator for 2012 examined by an independent auditor;
- 2) information on compliance with the requirements on the provision of universal postal services referred to in the Act repealed under Article 191;
- 3) information on verification of the requirements on the public operator's accounting books and cost accounting referred to in Article 52 (1) and (2) of the Act repealed under Article 191.

5. The subsidy referred to in paragraph 1 may be granted when a positive decision of the European Commission stating the subsidy's compliance with the internal market is in place.

**Article 180.** 1. The register of postal operators kept under Article 6 (2) of the Act repealed under Article 191 shall become the register of postal operators within the meaning of this Act.

2. Entries in the register of postal operators kept under Article 6 (2) of the Act repealed under Article 191 shall become entries in the register of postal operators within the meaning of this Act.

3. Within 6 months of entry into force of this Act, the President of UKE shall adjust the register of postal operators kept under Article 6 (2) of the Act repealed under Article 191 to the requirements of this Act.

**Article 181.** Undertakings which on the date of entry into force of this Act perform postal activities based on the authorisations issued shall become undertakings operating on the basis of an entry in the register of postal operators.

**Article 182.** 1. Requests for an authorisation submitted prior to the date of entry into force of this Act shall be considered as requests for entry in the register of postal operators within the meaning of this Act.

2. In case the request referred to in paragraph 1 or the request for an entry in the register fails to comply with the requirements provided for in this Act, the President of UKE shall request the undertaking to supplement the request within 90 days of receiving the notice. Requests not supplemented within the time limit shall not be considered.

**Article 183.** The existing provisions shall apply to the issuance plan of postal stamps and modifications of those plans for 2013-2015.

**Article 184.** Postal operators shall be obliged to adjust the rules and regulations for the provision of postal services, the rules and regulations for the provision of universal postal services as well as concluded contracts for the provision of postal services or universal postal services to the requirements of this Act and to submit those rules and regulations to the President of UKE within the time limit not

exceeding 6 months of the entry into force of this Act.

**Article 185.** 1. Postal operators shall be obliged to submit to the President of UKE by 31 March 2013 a report on postal activities in 2012.

2. The existing provisions shall apply to the reports referred to in paragraph 1.

**Article 186.** 1. The operator providing universal postal services in 2012 shall submit to the President of UKE by 31 March 2013 a statement for 2012 on compliance with the requirements on the accounting books and cost accounting in a manner that allows to calculate the costs:

- 1) separately for each service in the reserved area;
- 2) cumulatively for non-reserved services split into:
  - a) universal postal services,
  - b) other than universal postal services.

2. The President of UKE shall verify the compliance with the requirements referred to in paragraph 1 as well as in the provisions issued under Article 52 (2) of the Act repealed under Article 191.

3. The President of UKE shall publish the statement referred to in paragraph 1 on the UKE BIP website.

4. The public operator within the meaning of the Act repealed under Article 191 shall be obliged to submit to the President of UKE, not later than by 31 July 2013, a financial report for 2012, examined by an auditor, within the scope compliant with the Accounting Act of 29 September 1994 as well as paragraph 1 and the provisions issued under Article 52 (2) of the Act repealed under Article 191.

**Article 187.** Letter boxes referred to in Article 40 (3) failing to comply with the requirements specified in the provisions issued under Article 40 (5) may be used until replacement.

**Article 188.** 1. Postal operators shall be obliged to prepare and agree on the plans referred to in Article 83 and Article 85 within 18 months of the date of entry of this Act.

2. The plans drafted based on Article 42 (1) and (2) of the Act repealed under Article 191 shall remain in force until the plans referred to in Article 83 and Article 85 are agreed.

**Article 189.** The existing provisions shall apply to the cases commenced under the provisions of Article 31 (4), Article 49 (2), Article 51 (3) and Article 68 of the Act repealed under Article 191 and not concluded by the date of entry into force of this Act.

**Article 190.** 1. The existing implementing provisions issued under Article 30 (3), Article 34 (3), Article 37 (5), Article 41 (3), Article 42 (3) and (4), Article 46 (3), Article 52 (2), Article 61 (3) of the Act repealed under Article 191, shall remain in force until implementing provisions issued under Article 12, Article 19 (2), Article 26 (2), Article 40 (5), Article 43 (7), Article 47, Article 55 (5), Article 72 (3), Article 82 (3), Article 83 (4), Article 85 (4) and Article 92 (4) of this Act enter into force, however, not longer than for 12 months after the date of its entry into force.

2. The existing implementing provisions issued under Article 893<sup>1</sup> § 5 of the Act referred to in Article 134 shall remain in force until implementing provisions issued under Article 893<sup>1</sup> § 5 of the Act referred to in Article 134 in the wording defined in this Act enter into force, however, not longer than for 12 months after the date of its entry into force.

3. The existing implementing provisions issued under Article 86a § 3 of the Act referred to in Article 135 shall remain in force until implementing provisions issued under Article 86a § 3 of the Act referred to in Article 135 in the wording defined in this Act enter into force, however, not longer than for 12 months after the date of its entry into force.

4. The existing implementing provisions issued under Article 6 (4) and Article 7 (10) of the Act referred to in Article 169, shall remain in force until implementing provisions issued under Article 6 (4) and Article 7 (10) of the Act referred to in Article 169, in the wording defined in this Act, enter into force, however, not longer than for 12 months after the date of its entry into force.

**Article 191.** The Postal Law Act of 12 June 2003 (Journal of Laws of 2008 No. 189, item 1159 as amended <sup>46)</sup>) shall be repealed.

**Article 192.** The Act shall enter into force as of 1 January 2013.

- 1) This Act within its scope implements Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common on common rules for the development of the internal market of Community postal services and the improvement of quality of service (OJ L 15 of 21 January 1998, p. 14, as amended; OJ EU Polish special edition, chapter 6, vol. 3, p. 71, as amended).
- 2) This Act shall amend the following acts: the Exchange Law Act of 28 April 1936, the Code of Administrative Proceedings of 14 June 1960, the Family and Guardianship Code of 25 February 1964, the Civil Code of 17 November 1964, the Enforcement Proceedings in administration Act of 17 June 1966, the Transport Law Act of 15 November 1984, the Act of 29 September 1986 on Civil Status Acts, the Police Act of 6 April 1990, the Farmers Social Insurance Act of 20 December 1990, the Personal Income Tax Act of 26 July 1991, the Old-age Pension for Professional Soldiers and their Families Act of 10 December 1993, the Supreme Audit Office Act of 23 December 1994, the Mandatory Book Copies Act of 7 November 1996, the Penal Code of 6 June 1997, the Key Witness Act of 25 June 1997, the Real Property Management Act of 21 August 1997, the Tax Ordinance Act of 29 August 1997, the Banking Law Act of 29 August 1997, the Flat-rate Income Tax on Certain Revenues of Natural Persons Act of 20 November 1998, the Institute of National Remembrance - Commission for the Prosecution of Crimes against the Polish Nation Act of 18 December 1998, the Civil Code of 15 September 2000, the Money Laundering and Terrorism Financing Prevention Act of 16 November 2000, The Law on Proceedings Before Administrative Courts Act of 30 September 2002, the Conformity Assessment System Act of 30 August 2002, the Bankruptcy and Reorganisation Law Act of 28 February 2003, the Insurance Activity Act of 22 May 2003, the Compulsory Insurance, Insurance Guarantee Fund and Polish Motor Insurers' Bureau Act of 22 May 2003, the Border Veterinary Checks Act of 27 August 2003, the Plant Protection Act of 18 December 2003, the Public Procurement Act of 29 January 2004, the Goods and Services Tax Act of 11 March 2004, the Customs Law Act of 19 March 2004, the Livestock Identification and Registration System Act of 2 April 2004, the Employment Promotion and Labour Market Institutions Act of 20 April 2004, the Investment Funds Act of 27 May 2004, the Freedom of Business Act of 2 July 2004, the Telecommunications Act of 16 July 2004, the Liability for Breach of Public Finances Discipline Act of 17 December 2004, the Licence Fees Act of 21 April 2005, the Reimbursement of Certain Costs related to Housing to Natural Persons Act of 29 August 2005, the Disclosure of Information about Documents of Law Enforcement Bodies in the period 1944-1990 and of the Contents thereof Act of 18 October 2006, the Payments within the framework of Direct Support Schemes Act of 26 January 2007, the Special Instruments for Taxpayers Obtaining Some of their Income Outside the Republic of Poland Act of 25 July 2008, the Commercialization of the Public Utility Enterprise "Poczta Polska" Act of 5 September 2008, the Provision of Information on the Environment and Environment Protection, Public Participation in Environmental Protection and on the Environmental Impact Assessment Act of 3 October 2008, the Military Discipline Act of 9 October 2009 and the Electoral Code of 5 January 2011.
- 3) The amendments to the aforementioned Act were published in the Journal of Laws of 2010 No. 28, item 146, No. 96, item 620, No. 123, item 835, No. 152, item 1020, No. 238, item 1578 and No. 257, item 1726, of 2011 No 185, item 1092, No. 201, item 1183, No. 234, item 1386, No. 240, item 1429 and No. 291, item 1707 and of 2012, item 1456.
- 4) The amendments to the consolidated text of the aforementioned act were published in the Journal of Laws of 2002, No. 240, item 2055, of 2004 No 273, item 2703, of 2005 No. 167, item 1399, of 2006 No. 107, item 721, and No. 220, No. 1600, of 2008 No. 180, item 1109, of 2009 No. 157, item 1241 and No. 219, item 1707 and of 2012, item 459.
- 5) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2009 No. 157, item 1241 and No. 165, item 1316, of 2010 No. 47, item 278, of 2011 No. 102, item 585, No. 199, item 1175 and No. 232, item 1378 and of 2012 item 855 and 1342.
- 6) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2010 No. 239, item 1593, of 2011 No. 85, item 459, No. 106, item 622, No. 112, item 654, No. 120, item 690, No. 131, item 764, No. 132, item 766, No. 153, item 902, No. 163, item 981, No. 171, item 1016, No. 199, item 1175, No. 204, item 1195 and No. 232, item 1378 and of 2012 item



855, 1166, 1407 and 1445.

- 7) The amendments to the aforementioned Act were published in the Journal of Laws of 2011, No. 112, item 654, No. 227, item 1367 and No. 228, item 1368.
- 8) The amendments to the aforementioned Act were published in the Journal of Laws of 1997 No. 128, item 840, of 1999 No. 64, item 729 and No. 83, item 931, of 2000 No. 48, item 548, No. 93, item 1027 and No. 116, item 1216, of 2001 No. 98, item 1071, of 2003 No. 111, item 1061, No. 121, item 1142, No. 179, item 1750, No. 199, item 1935 and No. 228, item 2255, of 2004 No. 25, item 219, No. 69, item 626, No. 93, item 889 and No. 243, item 2426, of 2005 No. 86, item 732, No. 90, item 757, No. 132, item 1109, No. 163, item 1363, No. 178, item 1479 and No. 180, item 1493, of 2006 No. 190, item 1409, No. 218, item 1592 and No. 226, item 1648, of 2007 No. 89, item 589, No. 123, item 850, No. 124, item 859 and No. 192, item 1378, of 2008 No. 90, item 560, No. 122, item 782, No. 171, item 1056, No. 173, item 1080 and No. 214, item 1344, of 2009 No. 62, item 504, No. 63, item 533, No. 166, item 1317, No. 168, item 1323, No. 190, item 1474, No. 201, item 1540 and No. 206, item 1589, of 2010 No. 7, item 46, No. 40, item 227 and 229, No. 98, item 625 and 626, No. 125, item 842, No. 127, item 857, No. 152, item 1018 and 1021, No. 182, item 1228, No. 225, item 1474 and No. 240, item 1602, of 2011 No. 17, item 78, No. 24, item 130, No. 39, item 202, No. 48, item 245, No. 72, item 381, No. 94, item 549, No. 117, item 678, No. 133, item 767, No. 160, item 964, No. 191, item 1135, No. 217, item 1280, No. 233, item 1381 and No. 240, item 1431 and of 2012, item 611.
- 9) The amendments to the aforementioned Act were published in the Journal of Laws of 1971 No. 27, item 252, of 1976 No. 19, item 122, of 1982 No. 11, item 81, No. 19, item 147 and No. 30, item 210, of 1984 No. 45, item 242, of 1985 No. 22, item 99, of 1989 No. 3, item 11, of 1990 No. 34, item 198, No. 55, item 321 and No. 79, item 464, of 1991 No. 107, item 464 and No. 115, item 496, of 1993 No. 17, item 78, of 1994 No. 27, item 96, No. 85, item 388 and No. 105, item 509, of 1995 No. 83, item 417, of 1996 No. 114, item 542, No. 139, item 646 and No. 149, item 703, of 1997 No. 43, item 272, No. 115, item 741, No. 117, item 751 and No. 157, item 1040, of 1998 No. 106, item 668 and No. 117, item 758, of 1999 No. 52, item 532, of 2000 No. 22, item 271, No. 74, item 855 and 857, No. 88, item 983 and No. 114, item 1191, of 2001 No. 11, item 91, No. 71, item 733, No. 130, item 1450 and No. 145, item 1638, of 2002 No. 113, item 984 and No. 141, item 1176, of 2003 No. 49, item 408, No. 60, item 535, No. 64, item 592 and No. 124, item 1151, of 2004 No. 91, item 870, No. 96, item 959, No. 162, item 1692, No. 172, item 1804 and No. 281, item 2783, of 2005 No. 48, item 462, No. 157, item 1316 and No. 172, item 1438, of 2006 No. 133, item 935 and No. 164, item 1166, of 2007 No. 80, item 538, No. 82, item 557 and No. 181, item 1287, of 2008 No. 116, item 731, No. 163, item 1012, No. 220, item 1425 and 1431 and No. 228, item 1506, of 2009 No. 42, item 341, No. 79, item 662 and No. 131, item 1075, of 2010 No. 40, item 222 and No. 155, item 1037 and of 2011 No. 80, item 432, No. 85, item 458 and No. 230, item 1370.
- 10) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2010 No. 106, item 675, No. 143, item 963, No. 155, item 1043, No. 197, item 1307 and No. 200, item 1323, of 2011 No. 64, item 341, No. 106, item 622, No. 115, item 673, No. 129, item 732, No. 130, item 762, No. 135, item 789, No. 163, item 981, No. 187, item 1110 and No. 224, item 1337 and of 2012 item 908, 951, 1256 and 1429.
- 11) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2001 No. 49, item 509, of 2002 No. 113, item 984, No. 153, item 1271 and No. 169, item 1387, of 2003 No. 130, item 1188 and No. 170, item 1660, of 2004 No. 162, item 1692, of 2005 No. 64, item 565, No. 78, item 682 and No. 181, item 1524, of 2008 No. 229, item 1539, of 2009 No. 195, item 1501 and No. 216, item 1676, of 2010 No. 40, item 230, No. 182, item 1228 and No. 254, item 1700, of 2011 No. 6, item 18, No. 34, item 173, No. 106, item 622 and No. 186, item 1100 and of 2012, item 1101.
- 12) The amendments to the aforementioned Act were published in the Journal of Laws of 1965 No. 15, item 113, of 1974 No. 27, item 157 and No. 39, item 231, of 1975 No. 45, item 234, of 1982 No. 11, item 82 and No. 30, item 210, of 1983 No. 5, item 33, of 1984 No. 45, item 241 and 242, of 1985 No. 20, item 86, of 1987 No. 21, item 123, of 1988 No. 41, item 324, of 1989 No. 4, item 21 and No. 33, item 175, of 1990 No. 14, item 88, No. 34, item 198, No. 53, item 306, No. 55, item 318 and No. 79, item 464, of 1991 No. 7, item 24, No. 22, item 92 and No. 115, item 496, of 1993 No. 12, item 53, of 1994 No. 105, item 509, of 1995 No. 83, item 417, of 1996 No. 24, item 110, No. 43, item 189, No. 73, item 350 and No. 149, item 703, of 1997 No. 43, item 270, No. 54, item 348, No. 75, item 471,

No. 102, item 643, No. 117, item 752, No. 121, item 769 and 770, No. 133, item 882, No. 139, item 934, No. 140, item 940 and No. 141, item 944, of 1998 No. 106, item 668 and No. 117, item 757, of 1999 No. 52, item 532, of 2000 No. 22, item 269 and 271, No. 48, item 552 and 554, No. 55, item 665, No. 73, item 852, No. 94, item 1037, No. 114, item 1191 and 1193 and No. 122, item 1314, 1319 and 1322, of 2001 No. 4, item 27, No. 49, item 508, No. 63, item 635, No. 98, item 1069, 1070 and 1071, No. 123, item 1353, No. 125, item 1368 and No. 138, item 1546, of 2002 No. 25, item 253, No. 26, item 265, No. 74, item 676, No. 84, item 764, No. 126, item 1069 and 1070, No. 129, item 1102, No. 153, item 1271, No. 219, item 1849 and No. 240, item 2058, of 2003 No. 41, item 360, No. 42, item 363, No. 60, item 535, No. 109, item 1035, No. 119, item 1121, No. 130, item 1188, No. 139, item 1323, No. 199, item 1939 and No. 228, item 2255, of 2004 No. 9, item 75, No. 11, item 101, No. 68, item 623, No. 91, item 871, No. 93, item 891, No. 121, item 1264, No. 162, item 1691, No. 169, item 1783, No. 172, item 1804, No. 204, item 2091, No. 210, item 2135, No. 236, item 2356 and No. 237, item 2384, of 2005 No. 13, item 98, No. 22, item 185, No. 86, item 732, No. 122, item 1024, No. 143, item 1199, No. 150, item 1239, No. 167, item 1398, No. 169, item 1413 and 1417, No. 172, item 1438, No. 178, item 1478, No. 183, item 1538, No. 264, item 2205 and No. 267, item 2258, of 2006 No. 12, item 66, No. 66, item 466, No. 104, item 708 and 711, No. 186, item 1379, No. 208, item 1537 and 1540, No. 226, item 1656 and No. 235, item 1699, of 2007 No. 7, item 58, No. 47, item 319, No. 50, item 331, No. 99, item 662, No. 106, item 731, No. 112, item 766 and 769, No. 115, item 794, No. 121, item 831, No. 123, item 849, No. 176, item 1243, No. 181, item 1287, No. 192, item 1378 and No. 247, item 1845, of 2008 No. 59, item 367, No. 96, item 609 and 619, No. 110, item 706, No. 116, item 731, No. 119, item 772, No. 120, item 779, No. 122, item 796, No. 171, item 1056, No. 220, item 1431, No. 228, item 1507, No. 231, item 1547 and No. 234, item 1571, of 2009 No. 26, item 156, No. 67, item 571, No. 69, item 592 and 593, No. 131, item 1075, No. 179, item 1395 and No. 216, item 1676, of 2010 No. 3, item 13, No. 7, item 45, No. 40, item 229, No. 108, item 684, No. 109, item 724, No. 125, item 842, No. 152, item 1018, No. 155, item 1037, No. 182, item 1228, No. 197, item 1307, No. 215, item 1418, No. 217, item 1435 and No. 241, item 1621, of 2011 No. 34, item 173, No. 85, item 458, No. 87, item 482, No. 92, item 531, No. 112, item 654, No. 129, item 735, No. 138, item 806 and 807, No. 144, item 854, No. 149, item 887, No. 224, item 1342, No. 233, item 1381 and No. 234, item 1391 and of 2012 item 908 and 1445.

<sup>13)</sup> The amendments to the aforementioned Act were published in the Journal of Laws of 1999 No. 83, item 931, of 2000 No. 50, item 580, No. 62, item 717, No. 73, item 852 and No. 93, item 1027, of 2001 No. 98, item 1071 and No. 106, item 1149, of 2002 No. 74, item 676, of 2003 No. 17, item 155, No. 111, item 1061 and No. 130, item 1188, of 2004 No. 51, item 514, No. 69, item 626, No. 93, item 889, No. 240, item 2405 and No. 264, item 2641, of 2005 No. 10, item 70, No. 48, item 461, No. 77, item 680, No. 96, item 821, No. 141, item 1181, No. 143, item 1203, No. 163, item 1363, No. 169, item 1416 and No. 178, item 1479, of 2006 No. 15, item 118, No. 66, item 467, No. 95, item 659, No. 104, item 708 and 711, No. 141, item 1009 and 1013, No. 167, item 1192 and No. 226, item 1647 and 1648, of 2007 No. 20, item 116, No. 64, item 432, No. 80, item 539, No. 89, item 589, No. 99, item 664, No. 112, item 766, No. 123, item 849 and No. 128, item 903, of 2008 No. 27, item 162, No. 100, item 648, No. 107, item 686, No. 123, item 802, No. 182, item 1133, No. 208, item 1308, No. 214, item 1344, No. 225, item 1485, No. 234, item 1571 and No. 237, item 1651, of 2009 No. 8, item 39, No. 20, item 104, No. 28, item 171, No. 68, item 585, No. 85, item 716, No. 127, item 1051, No. 144, item 1178, No. 168, item 1323, No. 178, item 1375, No. 190, item 1474 and No. 206, item 1589, of 2010 No. 7, item 46, No. 98, item 626, No. 106, item 669, No. 122, item 826, No. 125, item 842, No. 182, item 1228 and No. 197, item 1307, of 2011 No. 48, item 245 and 246, No. 53, item 273, No. 112, item 654, No. 117, item 678, No. 142, item 829, No. 191, item 1135, No. 217, item 1280, No. 240, item 1430, 1431 and 1438 and No. 279, item 1645 and of 2012 item 886, 1091, 1101, 1327, 1426 and 1447.

<sup>14)</sup> The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2004 No. 273, item 2703, of 2005 No. 163, item 1362 and No. 267, item 2258, of 2006 No. 12, item 66, No. 104, item 708 and 711, No. 170, item 1217, No. 220, item 1600, No. 235, item 1700 and No. 249, item 1834, of 2007 No. 23, item 137, No. 50, item 331 and No. 82, item 556, of 2008 No. 17, item 101 and No. 227, item 1505, of 2009 No. 11, item 59, No. 18, item 97 and No. 85, item 716, of 2010 No. 81, item 530, No. 86, item 554, No. 106, item 675, No. 182, item 1228, No. 219, item 1443, No. 229, item 1499 and No. 238, item 1578, of 2011 No. 102, item 586 and 587, No. 134, item 779, No. 153, item 903, No. 171, item 1016, No. 233, item 1381 and No. 234, item 1390 and of

- 2012 item 908, 1203, 1256 and 1445.
- 15) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2001 No. 49, item 509, of 2002 No. 113, item 984, No. 153, item 1271 and No. 169, item 1387, of 2003 No. 130, item 1188 and No. 170, item 1660, of 2004 No. 162, item 1692, of 2005 No. 64, item 565, No. 78, item 682 and No. 181, item 1524, of 2008 No. 229, item 1539, of 2009 No. 195, item 1501 and No. 216, item 1676, of 2010 No. 40, item 230, No. 182, item 1228 and No. 254, item 1700, of 2011 No. 6, item 18, No. 34, item 173, No. 106, item 622 and No. 186, item 1100 and of 2012, item 1101.
- 16) The amendments to the aforementioned Act were published in the Journal of Laws of 1965 No. 15, item 113, of 1974 No. 27, item 157 and No. 39, item 231, of 1975 No. 45, item 234, of 1982 No. 11, item 82 and No. 30, item 210, of 1983 No. 5, item 33, of 1984 No. 45, item 241 and 242, of 1985 No. 20, item 86, of 1987 No. 21, item 123, of 1988 No. 41, item 324, of 1989 No. 4, item 21 and No. 33, item 175, of 1990 No. 14, item 88, No. 34, item 198, No. 53, item 306, No. 55, item 318 and No. 79, item 464, of 1991 No. 7, item 24, No. 22, item 92 and No. 115, item 496, of 1993 No. 12, item 53, of 1994 No. 105, item 509, of 1995 No. 83, item 417, of 1996 No. 24, item 110, No. 43, item 189, No. 73, item 350 and No. 149, item 703, of 1997 No. 43, item 270, No. 54, item 348, No. 75, item 471, No. 102, item 643, No. 117, item 752, No. 121, item 769 and 770, No. 133, item 882, No. 139, item 934, No. 140, item 940 and No. 141, item 944, of 1998 No. 106, item 668 and No. 117, item 757, of 1999 No. 52, item 532, of 2000 No. 22, item 269 and 271, No. 48, item 552 and 554, No. 55, item 665, No. 73, item 852, No. 94, item 1037, No. 114, item 1191 and 1193 and No. 122, item 1314, 1319 and 1322, of 2001 No. 4, item 27, No. 49, item 508, No. 63, item 635, No. 98, item 1069, 1070 and 1071, No. 123, item 1353, No. 125, item 1368 and No. 138, item 1546, of 2002 No. 25, item 253, No. 26, item 265, No. 74, item 676, No. 84, item 764, No. 126, item 1069 and 1070, No. 129, item 1102, No. 153, item 1271, No. 219, item 1849 and No. 240, item 2058, of 2003 No. 41, item 360, No. 42, item 363, No. 60, item 535, No. 109, item 1035, No. 119, item 1121, No. 130, item 1188, No. 139, item 1323, No. 199, item 1939 and No. 228, item 2255, of 2004 No. 9, item 75, No. 11, item 101, No. 68, item 623, No. 91, item 871, No. 93, item 891, No. 121, item 1264, No. 162, item 1691, No. 169, item 1783, No. 172, item 1804, No. 204, item 2091, No. 210, item 2135, No. 236, item 2356 and No. 237, item 2384, of 2005 No. 13, item 98, No. 22, item 185, No. 86, item 732, No. 122, item 1024, No. 143, item 1199, No. 150, item 1239, No. 167, item 1398, No. 169, item 1413 and 1417, No. 172, item 1438, No. 178, item 1478, No. 183, item 1538, No. 264, item 2205 and No. 267, item 2258, of 2006 No. 12, item 66, No. 66, item 466, No. 104, item 708 and 711, No. 186, item 1379, No. 208, item 1537 and 1540, No. 226, item 1656 and No. 235, item 1699, of 2007 No. 7, item 58, No. 47, item 319, No. 50, item 331, No. 99, item 662, No. 106, item 731, No. 112, item 766 and 769, No. 115, item 794, No. 121, item 831, No. 123, item 849, No. 176, item 1243, No. 181, item 1287, No. 192, item 1378 and No. 247, item 1845, of 2008 No. 59, item 367, No. 96, item 609 and 619, No. 110, item 706, No. 116, item 731, No. 119, item 772, No. 120, item 779, No. 122, item 796, No. 171, item 1056, No. 220, item 1431, No. 228, item 1507, No. 231, item 1547 and No. 234, item 1571, of 2009 No. 26, item 156, No. 67, item 571, No. 69, item 592 and 593, No. 131, item 1075, No. 179, item 1395 and No. 216, item 1676, of 2010 No. 3, item 13, No. 7, item 45, No. 40, item 229, No. 108, item 684, No. 109, item 724, No. 125, item 842, No. 152, item 1018, No. 155, item 1037, No. 182, item 1228, No. 197, item 1307, No. 215, item 1418, No. 217, item 1435 and No. 241, item 1621, of 2011 No. 34, item 173, No. 85, item 458, No. 87, item 482, No. 92, item 531, No. 112, item 654, No. 129, item 735, No. 138, item 806 and 807, No. 144, item 854, No. 149, item 887, No. 224, item 1342, No. 233, item 1381 and No. 234, item 1391 and of 2012 item 908 and 1445.
- 17) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2004 No. 273, item 2703, of 2005 No. 163, item 1362 and No. 267, item 2258, of 2006 No. 12, item 66, No. 104, item 708 and 711, No. 170, item 1217, No. 220, item 1600, No. 235, item 1700 and No. 249, item 1834, of 2007 No. 23, item 137, No. 50, item 331 and No. 82, item 556, of 2008 No. 17, item 101 and No. 227, item 1505, of 2009 No. 11, item 59, No. 18, item 97 and No. 85, item 716, of 2010 No. 81, item 530, No. 86, item 554, No. 106, item 675, No. 182, item 1228, No. 219, item 1443, No. 229, item 1499 and No. 238, item 1578, of 2011 No. 102, item 586 and 587, No. 134, item 779, No. 153, item 903, No. 171, item 1016, No. 233, item 1381 and No. 234, item 1390 and of 2012 item 908, 1203, 1256 and 1445.
- 18) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2011 No. 217, item 1280 and No. 230, item 1371 and of 2012 item 627, 664, 908 and 951.

- 19) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2008, No. 67, item 411, No. 70, item 416, No. 180, item 1112, No. 227, item 1505, No. 228, item 1507 and No. 237, item 1654 and 1656, of 2009 No. 69, item 595, No. 79, item 667 and No. 97, item 800, of 2011, No. 106, item 622, No. 149, item 887, No. 232, item 1378 and No. 233, item 1382 and of 2012, item 637 and 1342.
- 20) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2012 item 362, 596, 769, 1298, 1342 and 1448.
- 21) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2004, No. 121, item 1264 and No. 191, item 1954, of 2005 No. 10, item 65 and No. 130, item 1085, of 2006 No. 104, item 708 and 711, of 2007 No. 82, item 559, of 2008 No. 208, item 1308, of 2009 No. 24, item 145, No. 79, item 669, No. 95, item 785 and No. 161, item 1278, of 2010 No. 27, item 141, No. 36, item 204, No. 113, item 745 and No. 167, item 1130 and of 2012 item 664.
- 22) The amendments to the aforementioned Act were published in the Journal of Laws of 1999 No. 83, item 931, of 2000 No. 50, item 580, No. 62, item 717, No. 73, item 852 and No. 93, item 1027, of 2001 No. 98, item 1071 and No. 106, item 1149, of 2002 No. 74, item 676, of 2003 No. 17, item 155, No. 111, item 1061 and No. 130, item 1188, of 2004 No. 51, item 514, No. 69, item 626, No. 93, item 889, No. 240, item 2405 and No. 264, item 2641, of 2005 No. 10, item 70, No. 48, item 461, No. 77, item 680, No. 96, item 821, No. 141, item 1181, No. 143, item 1203, No. 163, item 1363, No. 169, item 1416 and No. 178, item 1479, of 2006 No. 15, item 118, No. 66, item 467, No. 95, item 659, No. 104, item 708 and 711, No. 141, item 1009 and 1013, No. 167, item 1192 and No. 226, item 1647 and 1648, of 2007 No. 20, item 116, No. 64, item 432, No. 80, item 539, No. 89, item 589, No. 99, item 664, No. 112, item 766, No. 123, item 849 and No. 128, item 903, of 2008 No. 27, item 162, No. 100, item 648, No. 107, item 686, No. 123, item 802, No. 182, item 1133, No. 208, item 1308, No. 214, item 1344, No. 225, item 1485, No. 234, item 1571 and No. 237, item 1651, of 2009 No. 8, item 39, No. 20, item 104, No. 28, item 171, No. 68, item 585, No. 85, item 716, No. 127, item 1051, No. 144, item 1178, No. 168, item 1323, No. 178, item 1375, No. 190, item 1474 and No. 206, item 1589, of 2010 No. 7, item 46, No. 98, item 626, No. 106, item 669, No. 122, item 826, No. 125, item 842, No. 182, item 1228 and No. 197, item 1307, of 2011 No. 48, item 245 and 246, No. 53, item 273, No. 112, item 654, No. 117, item 678, No. 142, item 829, No. 191, item 1135, No. 217, item 1280, No. 240, item 1430, 1431 and 1438 and No. 279, item 1645 and of 2012 item 886, 1091, 1101, 1327, 1426 and 1447.
- 23) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2009 No. 178, item 1375 and of 2010 No. 127, item 857 and No. 182, item 1228.
- 24) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2010 No. 106, item 675, No. 143, item 963, No. 155, item 1043, No. 197, item 1307 and No. 200, item 1323, of 2011 No. 64, item 341, No. 106, item 622, No. 115, item 673, No. 129, item 732, No. 130, item 762, No. 135, item 789, No. 163, item 981, No. 187, item 1110 and No. 224, item 1337 and of 2012 item 908, 951, 1256 and 1429.
- 25) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2000 No. 104, item 1104 and No. 122, item 1324, of 2001 No. 74, item 784, No. 88, item 961, No. 125, item 1363 and 1369 and No. 134, item 1509, of 2002 No. 141, item 1183, No. 169, item 1384, No. 172, item 1412 and No. 200, item 1679, of 2003 No. 45, item 391, No. 96, item 874, No. 135, item 1268, No. 137, item 1302 and No. 202, item 1958, of 2004 No. 210, item 2135 and No. 263, item 2619, of 2005 No. 143, item 1199, No. 164, item 1366 and No. 169, item 1420, of 2006 No. 183, item 1353 and No. 217, item 1588, of 2008 No. 141, item 888, No. 143, item 894 and No. 209, item 1316, of 2009 No. 157, item 1241 and No. 201, item 1541, of 2010 No. 3, item 13, No. 28, item 146, No. 75, item 473, No. 219, item 1442 and No. 226, item 1478 and of 2011 No. 106, item 622 and No. 131, item 764.
- 26) The amendments to the consolidated text of the aforementioned act were published in the Journal of Laws of 2007, No. 64, item 432, No. 83, item 561, No. 85, item 571 and No. 140, item 983, of 2009 No. 178, item 1375, of 2010 No. 79, item 522, No. 94, item 602 and No. 182, item 1228 and of 2012 item 908.
- 27) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2001 No. 102, item 1117, of 2003 No. 49, item 408 and No. 229, item 2276, of 2005 No. 132, item 1108, No. 183, item 1538 and No. 184, item 1539, of 2006 No. 133, item 935 and No. 208, item 1540, of 2008 No. 86, item 524, No. 118, item 747, No. 217, item 1381 and No. 231, item 1547, of

2009 No. 13, item 69, No. 42, item 341 and No. 104, item 860, of 2011 No. 92, item 531, No. 102, item 585, No. 106, item 622, No. 133, item 767, No. 201, item 1182 and No. 234, item 1391 and of 2012 item 596 and 1342.

- 28) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2010 No. 182, item 1228 and of 2011 No. 134, item 779, No. 199, item 1175, No. 234, item 1391 and No. 291, item 1707.
- 29) The amendments to the consolidated text of the aforementioned act were published in the Journal of Laws of 2010, No. 81, item 530, No. 126, item 853 and No. 127, item 858 and of 2011 No. 75, item 398, No. 80, item 432, No. 106, item 622, No. 112, item 654, No. 133, item 767, No. 205, item 1210 and No. 232, item 1378 and of 2012 item 596 and 1385.
- 30) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2004 No. 26, item 225, No. 96, item 959, No. 141, item 1492, No. 273, item 2703 and No. 281, item 2778, of 2005 No. 167, item 1396, of 2006 No. 157, item 1119, of 2007 No. 49, item 328, No. 82, item 557, No. 102, item 691 and No. 133, item 922, of 2008 No. 225, item 1486, of 2009 No. 91, item 739 and No. 97, item 802, of 2010 No. 28, item 145 and No. 43, item 246, of 2011 No. 80, item 432, No. 113, item 660, No. 205, item 1210 and No. 291, item 1707 and of 2012 item 1448.
- 31) The amendments to the aforementioned Act were published in the Journal of Laws of 2004, No. 69, item 625, of 2006 No. 17, item 127, of 2007 No. 133, item 920, of 2008 No. 171, item 1056, of 2010 No. 47, item 278 and of 2012 item 1194.
- 32) The amendments to the consolidated text of the aforementioned act were published in the Journal of Laws of 2008, No. 227, item 1505, of 2009 No. 20, item 106, No. 31, item 206 and No. 98, item 817, of 2010 No. 47, item 278, of 2011 No. 54, item 278, No. 63, item 322, No. 106, item 622 and No. 171, item 1016 and of 2012 item 1512.
- 33) The amendments to the consolidated text of the aforementioned act were published in the Journal of Laws of 2010, No. 161, item 1078 and No. 182, item 1228, of 2011 No. 5, item 13, No. 28, item 143, No. 87, item 484, No. 234, item 1386 and No. 240, item 1429 and of 2012 item 769, 951, 1101 and 1271.
- 34) The amendments to the aforementioned Act were published in the Journal of Laws of 2004, No. 273, item 2703, of 2008 No. 209, item 1320 and No. 215, item 1355, of 2009 No. 168, item 1323, of 2010 No. 106, item 673, of 2011 No. 106, item 622 and No. 254, item 1529 and of 2012 item 908 and 1116.
- 35) The amendments to the aforementioned Act were published in the Journal of Laws of 2004, No. 273, item 2703, of 2008 No. 209, item 1320 and No. 215, item 1355, of 2009 No. 168, item 1323, of 2010 No. 106, item 673, of 2011 No. 106, item 622 and No. 254, item 1529 and of 2012 item 908 and 1116.
- 36) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2008 No. 70, item 416, No. 134, item 850, No. 171, item 1056, No. 216, item 1367 and No. 237, item 1654, of 2009 No. 6, item 33, No. 69, item 595, No. 91, item 742, No. 97, item 800, No. 115, item 964, No. 125, item 1035, No. 127, item 1052, No. 161, item 1278 and No. 219, item 1706, of 2010 No. 28, item 146, No. 81, item 531, No. 238, item 1578, No. 239, item 1593, No. 254, item 1700 and No. 257, item 1725 and 1726, of 2011 No. 45, item 235, No. 106, item 622, No. 171, item 1016, No. 205, item 1206 and 1211 and No. 291, item 1707 and of 2012 item 589, 637, 769 and 1456.
- 37) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2005 No. 83, item 719, No. 183, item 1537 and 1538 and No. 184, item 1539, of 2006 No. 157, item 1119, of 2007 No. 112, item 769, of 2008 No. 231, item 1546, of 2009 No. 18, item 97, No. 42, item 341, No. 168, item 1323 and No. 201, item 1540, of 2010 No. 81, item 530, No. 106, item 670, No. 126, item 853 and No. 182, item 1228, of 2011 No. 106, item 622, No. 152, item 900 and No. 234, item 1389 and 1391 and of 2012 item 596 and 1385.
- 38) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2010 No. 239, item 1593, of 2011 No. 85, item 459, No. 106, item 622, No. 112, item 654, No. 120, item 690, No. 131, item 764, No. 132, item 766, No. 153, item 902, No. 163, item 981, No. 171, item 1016, No. 199, item 1175, No. 204, item 1195 and No. 232, item 1378 and of 2012 item 855, 1166, 1407 and 1445.
- 39) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2004 No. 273, item 2703, of 2005 No. 163, item 1362 and No. 267, item 2258, of 2006 No.

12, item 66, No. 104, item 708 and 711, No. 170, item 1217, No. 220, item 1600, No. 235, item 1700 and No. 249, item 1834, of 2007 No. 23, item 137, No. 50, item 331 and No. 82, item 556, of 2008 No. 17, item 101 and No. 227, item 1505, of 2009 No. 11, item 59, No. 18, item 97 and No. 85, item 716, of 2010 No. 81, item 530, No. 86, item 554, No. 106, item 675, No. 182, item 1228, No. 219, item 1443, No. 229, item 1499 and No. 238, item 1578, of 2011 No. 102, item 586 and 587, No. 134, item 779, No. 153, item 903, No. 171, item 1016, No. 233, item 1381 and No. 234, item 1390 and of 2012 item 908, 1203, 1256 and 1445.

- 40) The amendments to the aforementioned Act were published in the Journal of Laws of 2005 No. 249, item 2104, of 2006 No. 79, item 551, of 2009 No. 19, item 101, No. 157, item 1241 and No. 223, item 1778 and of 2010 No. 182, item 1228, of 2011 No. 240, item 1429 and of 2012, item 951.
- 41) The amendments to the aforementioned Act were published in the Journal of Laws of 2005, No. 157, item 1314, of 2010 No. 13, item 70 and No. 152, item 1023 and of 2011 No. 112, item 654.
- 42) The amendments to the aforementioned Act were published in the Journal of Laws of 2007 No. 23, item 138 and No. 192, item 1382, of 2010 No. 56, item 338, No. 182, item 1228 and No. 257, item 1726 and of 2011 No. 171, item 1016, and of 2012 item 951.
- 43) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2007, No. 83, item 561, No. 85, item 571, No. 115, item 789, No. 165, item 1171 and No. 176, item 1242, of 2009, item 178, No. 1375, of 2010 No. 79, item 522, No. 96, item 620, No. 127, item 857, No. 155, item 1036 and No. 182, item 1228 and of 2011 No. 21, item 113, No. 76, item 408, No. 84, item 455 and No. 514.
- 44) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2008 No. 227, item 1505, of 2009 No. 42, item 340, No. 84, item 700 and No. 157, item 1241, of 2010 No. 28, item 145, No. 106, item 675, No. 119, item 804, No. 143, item 963 and No. 182, item 1228, of 2011 No. 32, item 159, No. 122, item 695, No. 132, item 766, No. 135, item 789, No. 152, item 897, No. 163, item 981, No. 170, item 1015 and No. 178, item 1060 and of 2012 item 460, 472, 908 and 951.
- 45) The amendments to the consolidated text of the aforementioned act were published in the Journal of Laws of 2011, No. 26, item 134, No. 94, item 550, No. 102, item 588, No. 134, item 777, No. 147, item 881, No. 149, item 889, No. 171, item 1016 and No. 217, item 1281 and of 2012 item 849 and 951.
- 46) The amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2009 No. 18, item 97 and No. 168, item 1323, of 2010 No. 47, item 278 and No. 182, item 1228, of 2011 No. 106, item 622 and No. 171, item 1016 and of 2012 item 951, 1194 and 1445.