

CUSTOMER INFORMATION

LEGAL INFORMATION

regarding ANTI-CRISIS SHIELD

2.0.



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Introduction

Katowice, April 21st, 2020

Dear Sirs,

We would like to inform that the Act on specific support instruments in relation to the spread of the SARS-COV-2 virus of 16 April 2020, the so-called Anti-Crisis Shield 2.0, has entered into force (Journal of Laws of 2020, item 695).

Therefore, in this study we pay attention to the most important from the point of view of your business, changes and new forms of assistance.

We hope you find this information helpful. In case of any questions or doubts we remain at your disposal. We can also help you apply for all forms of support.

Best regards

KBZ Team

I. Work organisation entitlements

The possibility of conducting initial training in the field of health and safety at work by means of electronic communication

a) legal basis:

Article 12e of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

Introducing the possibility of carrying out initial training in occupational health and safety entirely by electronic means of communication during an epidemic emergency or state of epidemic.

The exception applies to:

- an employee who is employed as a blue-collar worker;
- an employee who is employed in a position where there is exposure to dangerous factors;
- an employee transferred to the above-mentioned positions;
- a student undergoing practical vocational training and a student undergoing student training.

Where the period of periodic health and safety training falls within the period of an epidemic emergency or state of epidemics or within 30 days of their cancellation, the period shall be extended to **60 days** from the date of cancellation of the emergency or state of epidemics, where no other epidemic emergency or state of epidemics is declared.

II. Social security

Amendments to the exemption from the obligation to pay unpaid social security contributions

a) legal basis:

Article 15zo and article 15zp of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended) and article 11 of Act on specific support instruments in relation to the spread of SARS-COV-2 of 16 April 2020 (Journal of Laws of 2020, item 695).

b) summary:

The introduced changes provide a possibility of applying for exemption from the obligation to pay unpaid social security contributions by payers who have submitted less than 10 insured persons to social insurance, as well as payers who have submitted between 10 and 49 insured persons to social insurance and payers who are persons conducting non-agricultural activity.

c) terms of access:

For a payer who has submitted less than 10 insured persons to social insurance → payer's **application** for exemption from the obligation to pay unpaid social insurance, health insurance, Labour Fund, Solidarity Fund, Guaranteed Employee Benefits Fund or Bridge Pension Fund contributions due for the period from 1 March 2020 to 31 May 2020, shown in accounting declarations submitted for that period, provided that he was submitted as a payer of contributions:

- before 1 February 2020 and as of 29 February 2020,
- during the period from 1 February 2020 to 29 February 2020 and as of 31 March 2020,
- during the period from 1 March 2020 to 31 March 2020 and as of 30 April 2020.

For a payer who has submitted to social insurance from 10 to 49 insured persons → a payer's **application** for exemption from the obligation to pay unpaid dues for social insurance, health insurance, Labour Fund, Solidarity Fund, Guaranteed Employee Benefits Fund or Bridge Pension Fund, due for the period from 1 March 2020 to 31 May 2020, in the **amount of 50% of the total amount of dues for contributions shown in the accounting declaration submitted for a given month**, provided that he was submitted as a payer of contributions:

- before 1 February 2020 and as of 29 February 2020,
- during the period from 1 February 2020 to 29 February 2020 and as of 31 March 2020,
- during the period from 1 March 2020 to 31 March 2020 and as of 30 April 2020.

For a payer who conducts a non-agricultural activity and pays contributions exclusively for his own social security or health insurance → an application for exemption from the obligation to pay unpaid contributions for his mandatory pension and accident insurance, voluntary sickness insurance, health insurance, the Labour Fund and the Solidarity Fund, due for the period from 1 March 2020 to 31 May 2020, if:

- was in business before 1 April 2020.
- the revenue from this activity obtained in the first month for which the application for exemption from paying contributions is submitted was not higher than 300% of the forecasted average gross monthly remuneration in the national economy in 2020.

The application for exemption from the obligation to pay contributions due for the period from 1 March 2020 to 31 May 2020 shall be submitted to the Social Insurance Institution (ZUS) by the payer of contributions not later than 30 June 2020.

Upon request, the contributions shown in the statement of account for March 2020 shall be waived even if they have been paid.

III. Support for entrepreneurs

1. Support for entrepreneurs provided by Agencja Rozwoju Przemysłu S.A.

a) legal basis:

Articles 2-12 of Act on specific support instruments in relation to the spread of SARS-COV-2 of 16 April 2020 (Journal of Laws of 2020, item 695).

b) summary:

The subject of shield 2.0. introduced the possibility of obtaining support by entrepreneurs granted by Agencja Rozwoju Przemysłu S.A., in the form of loans, guarantees, sureties or other instruments, is financing business activity. The purpose of the support is to provide financial liquidity for entrepreneurs during an epidemic emergency or state of epidemic and for the period of 12 months as follows once this is revoked, until the negative economic impact ceases for entrepreneurs.

c) terms of access:

The entrepreneur must be in financial difficulties, i.e. in which there has been a downturn in the entrepreneur's business following COVID-19.

d) procedure:

The support is granted on the application submitted by the entrepreneur to the Agencja Rozwoju Przemysłu S.A. Along with the application for support, the entrepreneur must submit:

- a statement confirming the difficult financial situation on which the support is based and data concerning the financial situation. The declaration shall be made under pain of criminal liability for making false statements.
- information containing description of actions planned by the entrepreneur in order to stabilise his economic situation.

The entrepreneur's application shall be examined immediately, not later than within 14 days of its submission, together with the required attachments.

e) profit for the entrepreneur:

Entrepreneur can obtain an additional source of support for maintaining financial liquidity during the state of epidemic emergency or state of epidemic and the period of 12 months following the cancellation of this state.

2. Subsidy from the Polski Fundusz Rozwoju

a) legal basis:

Article 21a et seq. of the Act on the system of development institutions of 4 July 2019 (Journal of Laws of 2019, item 1572 as amended).

b) summary:

The possibility for micro, small, medium and large entrepreneurs to apply for a subsidy granted by the Polski Fundusz Rozwoju. After meeting certain conditions, aid received under the subsidy may be partially non-refundable.

The eligible entities, the conditions for receiving the subsidy and the conditions for its redemption are specified in Annex 1.

3. Amendment to the scope of applying for job protection benefits

a) legal basis:

Art. 15g of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

An amendment has been introduced to grant benefits for a total period of 3 months from the month of application, whereas benefits were due from the date of application previously.

Moreover, the amendment also changed the period for which an employee cannot be terminated for reasons not related to the employee. Currently, this is only the period for which benefits for the protection of workplaces are received.

4. Amendments to demurrage benefits

a) legal basis:

Article 15zq and Article 15zr of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended) and article 111 of Act on specific support instruments in relation to the spread of SARS-COV-2 of 16 April 2020 (Journal of Laws of 2020, item 695).

b) summary:

Amendments have been made on the requirements to be met by applicants for demurrage benefit.

Currently, the requirements are:

- for persons conducting non-agricultural business activity before 1 February 2020:

- not to suspend the non-agricultural business activity and to obtain income from the non-agricultural business activity in the month preceding the month of submission of the application for the demurrage benefit, which is lower by at least 15% than the income obtained in the month preceding that month;
 - or
 - suspension of non-agricultural business activities after 31 January 2020.
- for persons performing a civil contract:
 - to conclude a civil law contract before 1 April 2020;
 - income from a civil law contract obtained in the month preceding the month in which the application for a demurrage benefit was submitted was not higher by 300% than the average monthly salary from the previous quarter announced by the President of the Central Statistical Office on the basis of the provisions on pensions from the Social Security Fund, in force at the date of application.

In addition, the possibility of obtaining the demurrage benefit multiple times has been introduced, but not more than three times.

The revised wording applies to applications submitted from 1 April 2020.

c) procedure:

In order to receive a new demurrage benefit, the entitled person should submit a declaration to the Social Insurance Institution (ZUS) indicating that the material situation shown in the original application has not improved.

The next payment of the demurrage benefit may be made not earlier than in the month following the month of payment of the demurrage benefit.

5. Amendment concerning the financing of part of the employees' remuneration costs by the Starost

a) legal basis:

Article 15zzb of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

A change has been introduced so that the subsidy will be granted for a period **no longer than 3 months**, falling from the month of submission of the application, and not, as before, from the date of submission of the application.

The period for which the entrepreneur will be obliged to maintain the employment of employees covered by the contract concluded with the Starost has also been shortened. From now on, this obligation lasts **only for the period for which the subsidy was granted**, and not, as before, for the period of subsidy and the period after the end of subsidy equal to the period of subsidy.

6. Amendment concerning financing part of the costs of running a business activity by a Starost

a) legal basis:

Article 15zzc of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

A amendment has been introduced, whereby subsidy is granted for a period no longer than 3 months, falling **from the month of submission** of the application for subsidy.

As in the case of funding for a part of the employee's remuneration costs, the entrepreneur will be obliged to conduct business activity for the period for which the funding was granted, and not for a longer period, as was the case previously.

7. Amendments concerning a one-off loan to cover the current costs of running a microenterprise's business

a) legal basis:

Article 15zzd of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

An amendment has been made to the effect that the loan plus interest at the request of the micro-entrepreneur is subject to redemption, provided that the micro-entrepreneur will continue its business activity for a period of 3 months from the date of granting the loan. The requirement not to reduce the micro-entrepreneur's employment has been abolished.

IV. Foreigners

1. Extension of the legality of stay of foreigners

a) legal basis:

Article 15z¹ of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

The stay of a foreigner who, on the day from which an epidemic emergency due to SARS-CoV-2 infection was first declared, was on the territory of the Republic of Poland:

- on the basis of the Schengen visa,

- on the basis of a visa issued by another Schengen State,
- on the basis of a residence permit issued by another Schengen State,
- under the visa-free regime,
- on the basis of a long-stay visa issued by another Member State of the European Union which is not a Schengen State, if it entitles its holder to stay in the territory of the Republic of Poland in accordance with the provisions of European Union law,
- on the basis of a residence permit issued by another Member State of the European Union which is not a Schengen State, if, in accordance with the provisions of European Union law, it entitles its holder to stay in the territory of the Republic of Poland

→ shall be considered legal from the day following the last day of legal residence resulting from these visas, documents or visa-free travel, until the 30th day following the date of cancellation of the state of emergency or state of epidemic, whichever was the last one to apply.

Such a foreigner is entitled to perform work in the territory of the Republic of Poland during the above mentioned period, provided that he/she has a valid work permit or a valid seasonal work permit.

2. Extension of the validity of residence cards and temporary identity certificates of a foreigner

a) legal basis:

Article 15z² and article 15z³ of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

The validity of residence cards and the validity of temporary certificates of identity of a foreigner whose period of validity has expired during an epidemic emergency or state of epidemics shall be extended until the 30th day from the date of withdrawal from the last state in force.

V. Company law

Adoption of resolutions by the Supervisory Board

a) legal basis:

Article 222 § 4¹ and Article 388 § 3¹ of the Commercial Companies Code of 15 September 2000 (consolidated version of 22 February 2019, Journal of Laws of 2019, item 505, as amended).

b) summary:

The possibility for the supervisory board to adopt resolutions in a written form or using means of direct remote communication also in matters for which the articles of association/statute of the company provide for a ballot, provided that no member of the supervisory board raises an objection.

VI. Others

Annual fee for perpetual usufruct

a) legal basis:

Article 15j of Act of 2 March 2020 on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374 as amended).

b) summary:

The annual perpetual usufruct fee for 2020 should be paid by 30 June 2020.

We remain with all due respect,

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