

POLAND LAW ON PUBLIC BENEFIT ACTIVITY AND VOLUNTEERISM

Article 20

A non-governmental organization or entity mentioned in art. 3 par. 3 can be a public benefit organization if, taking into consideration art. 21, it complies with the following requirements:

- 1) it conducts its statutory activities for the sake of the whole community or a defined group of individuals on the condition that the group is selected because of its particularly difficult living or financial situation in relation to the rest of the society;
- 2) the activities, mentioned in point 1, taking into consideration point 3, are the only statutory activities of the organization and they concern the implementation of public tasks for the sake of the whole community or a group of individuals mentioned in point 1, and also other socially important tasks as described in art. 4;
- 3) in relation to associations and sports societies, fulfilling the criteria in point 2 could mean conducting activities mentioned in points 1 and 2 also for the sake of members of associations and sports societies;
- 4) it does not conduct economic activities, or the economic activities of the organization are limited only to the fulfilment of statutory activities;
- 5) its entire income is allocated in the activities mentioned in points 1 and 2;
- 6) it has a statutory collegiate institution of monitoring or supervision that is separate from the management board and not supervised by the management board as far as internal monitoring or supervision are concerned. The members of the institution of monitoring and supervision:
 - a) cannot be members of the management board, nor be their relatives, in-laws or be in work-based dependence;
 - b) cannot have been pronounced, with a lawful verdict, guilty of a deliberate crime;
 - c) may receive, due to their duties in such institution, reimbursement of relevant expenditures or remuneration not exceeding the limit set in art. 8 point 8 of the Law on Remuneration of Persons in Charge of Certain Legal Units, dated March 3, 2000.
- 7) the statutes or other internal acts of the organizations and entities mentioned in art. 3 par. 3 prohibit:
 - a) granting loans to or securing obligations with their properties for the following persons as they relate to the organization: members, employees, spouses or direct relatives, or in-laws of members or employees, or persons who are their relatives or in-laws on the second level of kinship, or who are related to them by the nature of being ward, under care or supervision and who are subsequently called “close ones;”
 - b) ceding their properties for the sake of their members, employees, or relatives of members or employees, according to rules other than those applying to third parties, particularly if such ceding is performed free of charge or in a privileged way;

- c) using their properties for the sake of their members, employees, or relatives of members or employees, according to rules other than those applying to third parties, unless such use directly stems from a statutory goal of the organization or an entity described in art. 3 par. 3;
- d) purchasing in a privileged way goods or services from units, in which members, employees, or relatives of members or employees, participate.

Article 3

1. Public benefit activity is an activity that is socially useful and is performed by non-governmental organizations in the field of public tasks mentioned in the Law.
2. Non-governmental organizations are legal entities or entities with no legal personality created on the basis of provisions of laws, including foundations and associations, taking into consideration par. 4. Non-governmental organizations are not bodies of the sector of public finances in the understanding of regulations governing public finances, and operate on a not-for-profit basis.
3. Public benefit activities may also be performed by:
 - 1) legal entities and organizational units operating on the basis of regulations governing the relation between the State and Catholic Church in the Republic of Poland, the relation between the State and other churches as well as religious unions, and the guarantees of the freedom of faith and conscience, provided their statutory goals include the performing of public benefit activities;
 - 2) associations of units of local government.
4. The regulations from Section II do not apply to:
 - 1) political parties;
 - 2) trade unions and organizations of employers;
 - 3) professional self-governments;
 - 4) foundations founded solely by the State Treasury and/or a unit of self-government, unless:
 - a) separate regulations state otherwise,
 - b) the property of the foundation does not belong entirely to the State or its municipal bodies, or is not financed with public resources under the framework of the Law on Public Finances, or
 - c) the foundation performs its statutory activities in the field of science or humanities, particularly for the sake of science or humanities;

- 5) foundations established by political parties;
 - 6) companies operating pursuant to the regulations governing sport activities.
5. The regulations from Chapter 2 Section II do not apply to commissioning tasks in the field of protecting the Polish Diaspora and Polish citizens abroad, financed from the portion of the state budget that is at the disposal of the Head of the Senate Chancellery.

Article 4

1. The domain of public tasks mentioned in the Law covers tasks in the following fields:
 - 1) social care, including assisting families and individuals in difficult life situations, and providing equal opportunities to such families and individuals;
 - 2) charitable activities;
 - 3) sustaining national tradition, cultivating Polishness, and the development of national, civil, and cultural identity;
 - 4) activities for the sake of national minorities;
 - 5) protection and promotion of health;
 - 6) activities for the sake of the handicapped;
 - 7) promotion of employment and job-related motivation of individuals who are unemployed or who are threatened with redundancies;
 - 8) protection and promotion of women's rights and activities for the sake of equal rights for men and women;
 - 9) activities that support economic development, including the development of entrepreneurship;
 - 10) activities supporting the development of communities and local communities;
 - 11) science and humanities, education and upbringing;
 - 12) tourism and leisure of children and adolescents;
 - 13) culture, arts, protection of national heritage and tradition;
 - 14) promotion of sports;
 - 15) natural environment and animal welfare and the protection of environmental heritage;
 - 16) public order and social safety and prevention of social pathologies;
 - 17) promotion of knowledge and skills for the State defense;
 - 18) protection and promotion of human rights and freedoms, as well as activities supporting the development of democracy;
 - 19) protection of people and emergency rescuing;
 - 20) assistance to the victims of catastrophes, natural disasters, military conflicts and wars in the territory of the State and abroad;
 - 21) protection and promotion of consumer rights;
 - 22) activities for the sake of the European Integration and development of relations and co-operation among nations;
 - 23) promotion and organization of volunteerism;

24) activities that provide technical support, training, information and/or financial assistance to non-governmental organizations and units mentioned in art. 3 par. 3, within the scope of points 1–23.

2. The Council of Ministers may, through a decree, designate tasks in addition to those mentioned in par. 1; these tasks will belong to the field of public tasks. In doing so the Council will be guided by these tasks' particular social usefulness and the fact that units mentioned in art. 5 par. 1 are able to perform the tasks to the extent necessary to provide for social demands.

Article 21

In the case of entities mentioned in art. 3 par. 3 point 1:

- 1) public benefit activities described in art. 20 point 1 are distinguished in a form that ensures a proper identification in terms of organization and accountings;
- 2) the requirement of exclusiveness mentioned in art. 20 point 2 does not apply;
- 3) the regulation in art. 20 point 5 applies to the income earned through conducting public benefit activities;
- 4) the regulations in art. 20 point 6 apply accordingly, taking into consideration detailed regulations of organizing and operating such units, regulated by the provisions relevant to them in their statutes or other internal acts.