



REPUBLIC OF POLAND

CONTRIBUTION FOR 2022 REPORT ON THE APPLICATION OF THE EU CHARTER OF FUNDAMENTAL RIGHTS

Disclaimer:

Poland underlines that in accordance with art. 6 para. 1 TEU and Art. 51 para. 2 of the Charter of Fundamental Rights the provisions of the Charter in no way extend the competences of the Union as defined in the Treaties. Poland applies the Charter only to the extent it applies EU law. The importance of these principles is underlined by Protocol No. 30 on the application of the Charter of Fundamental Rights of the European Union to Poland and to the United Kingdom. According to Art. 51 TEU this Protocol forms an integral part of the Treaties and results in the same legal effects.

Questionnaire:

A - The role of CSOs and rights defenders in ensuring the effective implementation of the Charter at national level

1. How do CSOs contribute to activities aimed at making the fundamental rights enshrined in the Charter a reality in your country? Please give examples.

In Poland 95.2 thousand non-profit organizations (i.e. associations and similar non-governmental organizations with legal personality, foundations, church legal persons and church organisational units) were registered and active in 2020. The most numerous group among them were associations and similar non-governmental organizations (66.8 thousand; 70.1%), followed by foundations (16.0 thousand; 16.8%).

“The Law and its protection and human rights protection” as the main statutory activity was declared by 1.6% registered organisations, while 8.3% of organisations chose “social and humanitarian assistance” as their main activity.

The COVID-19 pandemic has adversely affected activities of 71.3 thousand non-profit organizations (74.9%). However, 15.8% of them declared that they undertook additional activities in favour of their recipients and beneficiaries due to the COVID-19 pandemic. This percentage amounted to:



- 32.4% among the CSOs whose main activity was social and humanitarian aid,
- 21.8% in case of organisations with “Law and its protection and human rights protection ” as its main activity
- 19.5% in case of CSOs whose main goal was to support institutions, non-governmental organizations and civic initiatives.

(Source: Statistics Poland ¹).

2. In which areas do CSOs contribute the most to the protection of fundamental rights?

We do not have relevant, disaggregated data regarding this matter.

3. How do rights defenders, including NHRIs, Equality bodies and Ombuds-institutions, contribute to activities aimed at making the fundamental rights enshrined in the Charter a reality in your country? Please give examples.

The duties of the Government Plenipotentiary for Equal Treatment include intervening in individual cases where the circumstances of the case indicate that a person has been treated differently from others by a state authority or a private entity solely on the basis of some specific feature (sex, race, ethnic origin, nationality, religion, belief, worldview, disability, age or sexual orientation).

The Plenipotentiary takes action on the basis of information from citizens, groups of citizens or NGOs. Due to limited functions, which do not include representation of citizens at court and acting within the structure of the Government, the Plenipotentiary transmits some cases for consideration to authorities competent to take an action or provide information and asks for relevant explanations in a given case. Between January 1 and December 31, 2021, the Office of the Plenipotentiary received 184 requests for support or intervention.

The tasks of the Plenipotentiary also include promoting and popularizing the issue of equal treatment. The Office of the Plenipotentiary actively participates in drafting national solutions, EU legislation, as well as COE and UN documents dealing with fundamental rights. It closely

¹ [Główny Urząd Statystyczny / Obszary tematyczne / Gospodarka społeczna, wolontariat / Gospodarka społeczna. Trzeci sektor / Działalność stowarzyszeń i podobnych organizacji społecznych, fundacji, społecznych podmiotów wyznaniowych oraz samorządu gospodarczego i zawodowego w 2020 r. - wyniki wstępne](#)



cooperates with the Representatives of Poland at ECHR and the EU Court of Justice in ensuring that human rights are respected.

The Charter is visible in Poland also in the activities of the Polish Commissioner for Human Rights (Ombudsman). Although the Commissioner receives few complaints in which citizens refer to the Charter, the Charter constitutes an important element of the statements, conclusions and reports submitted by the Commissioner. The Charter is also often invoked by the Commissioner in judicial proceedings.

4. In which areas do right defenders contribute the most to the protection of fundamental rights?

The Government Plenipotentiary for Equal Treatment cooperates with the competent public administration bodies, social partners, non-governmental organizations and other entities in the field of equal treatment. The Plenipotentiary believes that everyone has the right to promote and to strive for the protection and realization of human rights and fundamental freedoms at the national and international levels.

The Government Plenipotentiary for Equal Treatment has developed a *National Action Program for Equal Treatment 2022-2030*, which is expected to be accepted by the Council of Ministers in May. The Action Program names priorities and concrete actions, aimed i.a. at:

- awareness raising,
- ensuring reliable equality data collection,
- combatting the pay gap between women and men and
- preventing hate speech.

It also includes an analysis of anti-discrimination legislation and jurisprudence in order to identify possible gaps and develop adequate solutions. The Action Plan will also be an opportunity to have a broad discussion on the problems affecting various groups and communities and to work together with the rights defenders to identify needed actions.

B - The work of the Member States to protect CSOs and rights defenders

5. How do you ensure that CSOs and rights defenders work in a safe and enabling



environment?

Freedom of association and conducting diverse activities by citizens organizations are granted by the Polish Constitution (art. 12) and applicable law. *The Public Benefit and Volunteering Work Act of 24 April 2003 (PBVWA)* in the Art. 5 ensures appropriate standards and effective tools of cooperation between government administration and CSOs.

The PL government supports or enables CSOs by the means of:

- financial support including special funds such as: the Civic Initiatives Fund and the Civil Society Support and Development Fund;
- legislative initiatives toward civil society organizations development;
- supporting programs;
- involving CSOs into opinion-making and advisory bodies functioning at each Ministry.

The Act of September 15th 2017 on the National Institute of Freedom – Centre for the Development of Civil Society established two additional institutions dedicated to support civil society:

- 1) The Committee for Public Benefit at the Chancellery of the Prime Minister - a government administrative body competent in matters of public benefit and volunteering, including programming, coordination and organization of cooperation between public administration bodies and entities operating in the civil society sphere.
- 2) The National Institute of Freedom – Centre for the Development of Civil Society (NIF) – a governmental executive agency established to support CSOs and to run civil society support programs developed by the Committee for Public Benefit. In 2021, the grant programs had a budget of almost PLN 160 million. Programs run by NIF are developed in cooperation with groups of experts representing civil society and scientific institutions and then they are also subjected to public consultation.

Additionally, the Civil Society Support and Development Fund was created on 1 April 2017 under the Act of 15 December 2016 amending the Act on Gambling Games and certain other Acts. The fund's revenue is 4% of the proceeds from the game subsidies. The Fund is used to implement civil society support and development programs implemented by NIF.



Due to the COVID-19 pandemic, the year 2020 saw the introduction of solutions directly addressed to NGOs as part of the *Act of 2 March 2020 on special solutions related to preventing, counteracting and combating COVID-19, other infectious diseases and emergencies caused by them (Dz.U. /Official Journal/ of 2020, item 1842, as amended)*, (hereinafter: "COVID-19 Act"). The following legal solutions have been introduced:

- NGOs suffering a decline in economic turnover were allowed to apply for job protection benefits to subsidise the remuneration of employees affected by economic downtime or to cover the share of employee social insurance contributions that they had to pay as employers (Article 15g of the COVID-19 Act);
- NGOs were granted the right to reduce the 2020 annual fee for the perpetual usufruct of real property belonging (Article 15ja of the COVID-19 Act);
- NGOs were granted the right to suspend the payment of rent, lease and user fees due to the State Treasury for three consecutive months in 2020 (Article 15jb of the COVID-19 Act);
- Municipal Councils were authorised to:
 - 1) introduce – for part of 2020 and selected months of the first half of 2021 – an exemption from property tax on land, buildings and structures occupied by NGOs whose liquidity deteriorated due to adverse economic consequences brought by COVID-19 (Article 15p of the COVID-19 Act);
 - 2) extend the payment deadlines for property tax instalments for NGOs whose liquidity deteriorated due to adverse economic consequences brought by COVID-19 (Article 15q of the COVID-19 Act);
- District Governors were authorised to:
 - 1) grant a one-time loan (up to PLN 5,000) to cover day-to-day business or statutory activity costs of an NGOs (Art. 15zzda of the COVID-19 Act);
 - 2) grant an NGO a subsidy to cover part of its employee salary and social insurance contributions (Article 15zze of the COVID-19 Act);



- Public administration bodies commissioning the performance of public tasks to NGOs were authorised to extend the deadlines for submitting reports on the performance of such tasks and for settling the subsidies granted for them (Article 15zzl of the COVID-19 Act);
- Banks were allowed to amend the contractual loan repayment conditions or deadlines for NGOs once the conditions specified in the Act have been met (Article 31f of the COVID-19 Act).

Moreover, the Council of Ministers adopted “Temporary Programme for Support of NGOs and Preventing the Impact of COVID-19,” (Resolution No. 48/2020 of 27 April 2020) which primary objective was to provide institutional support to CSOs under two priorities:

- *Priority 1 “Supporting activities”* included support for organisations taking action to complement public administration activities aimed at counteracting COVID-19 in local communities.
- *Priority 2 “NGO Security”* addressed the security of functioning of NGOs and provided for the possibility of supporting organisations whose continued operations were at risk due to COVID-19.

The funding allocated for the Programme totalled PLN 10 million.

In January 2022, the Parliament adopted *the Law on Special Solutions for the Protection of Gas Fuel Consumers*. The tariff protection was also extended to CSOs to the extent that they consume gas fuel for public benefit activities.

6. **Please explain the main features of the legal framework applicable to CSOs (for example, rules on declaration/registration/dissolution, rules governing the exercise of their activities, court decisions relating to the application of this legal framework, etc.). Please add relevant references to such rules.**

Legal basis

Activities of CSOs in PL are regulated by three acts: *Public Benefit and Volunteering Work Act of 24 April 2003 (PBVWA)*; *Act of 6 April 1984 on Foundations* and *Law on Associations Act of 7 April 1989*.



Main institutions

- 1) The Public Benefit Committee (hereinafter: the Committee) created in 2017 is the government administration body responsible for the issues of public benefit and volunteering work, including programming, coordination and organisation of cooperation between public administration bodies and entities operating in the field of public benefit. The Committee is composed of the Ministers, and the Director of the National Institute of Freedom. The Chairman of the Committee is a member of the Council of Ministers, who manages the work of the Committee and supervises the National Institute of Freedom – Centre for the Development of Civil Society (NIF) (see: question 5).
- 2) the Voivods' plenipotentiaries for civil society issues whose task is, among others, to facilitate dialogue between local organisations, NIF and the Committee.

In 2021 9.1 thousand active entities (10% of all registered CSOs) had a status of a **Public benefit organisation** (PBO). The condition for obtaining such status is to conduct activities in the field of public benefit work, which is defined in the *PBVWA Act*, for at least two years. In addition, the organisation must meet additional criteria (i.e. it should have a statutory collegial control or supervisory body, separate from the governing body, the members of the control or supervisory body cannot have been convicted of an intentional offence).

The PBO status is granted to organisations by commercial divisions of the National Court Register. This status is granted at the aspiring organisation's own request and can only be withdrawn by the Court. The privileges of a PBO include:

- the possibility of receiving 1% of personal income tax from natural persons,
- exemption from personal income tax, real estate tax, and tax on civil law transactions,
- exemption from stamp duties and court fees,
- the right to provide information on their activities via public radio and television stations free of charge.

A PBO has reporting obligations such as publishing and submission of an annual financial and factual report to the National Institute of Freedom.



According to the data of Statistics Poland, **associations** constitute the most numerous group in the non-profit sector (78.4%).

The participation of at least 7 people is required for an association to be established. The association is registered in the National Court Register. Supervision of the activities of associations of local government units lies with the Voivode competent for the registered office of the association. The supervision of other associations lies with the Starost competent for the registered office of the association.

Apart from the associations registered in the National Court Register, there are also the so-called **ordinary associations**. In order to establish such an association, the participation of 3 persons is sufficient. Ordinary associations are entered into the register kept by the Poviast Starost and published in the Public Information Bulletin of the Poviast. An ordinary association has no legal personality and is a so-called "legal person without corporate status". It may enter into commitments, sue and be sued. Sources of financing this kind of organization include membership fees or subsidies, but an ordinary association cannot carry out public benefit activities.

Another group of organisations are **foundations** (16.5% of non-profit organisations). Pursuant to the *Act of 6 April 1984 on Foundations*, a foundation is a legal form of a NGO, in which a significant element is the capital allocated to a specific purpose. The objective of a foundation must be socially or economically useful. A Foundation has legal personality. It may be established by a natural or legal person (regardless of whether it has a social or commercial purpose). The establishment of a foundation requires the submission of a statement on the establishment of the foundation before a notary (alternatively, the establishment may take place in a will), acceptance of articles of association by the founders and submission of an application for registration of the foundation to the National Court Register. The specification of the purpose of activity in the foundation charter cannot be changed later on. It may only be modified after a number of requirements are met.

Foundations are obliged to keep full accounts and they shall be supervised by the competent minister. The control rights, in turn, are vested in the public institutions that have awarded grants to a given foundation, and in the case that all grants come from public funds – they are



vested in the Supreme Audit Office. If a foundation has the status of a PBO, it is also supervised by the Chairman of the Public Benefit Committee. Once a year each foundation submits an activity report to the relevant minister and sends the report together with the CIT-8 form to the tax office.

Foundations and associations become obliged institutions only to the extent that they accept or make cash payments in the amount equal to or exceeding the equivalent of EUR 10,000, regardless of whether the payment is made in a single operation or in several operations which appear to be related.

A draft law on CSOs reporting obligations is currently being developed. The goals of the bill are to simplify the reporting obligations of CSOs while increasing the transparency of their funding. The draft assumes the creation of a uniform IT system for reporting by CSOs.

7. Do you have in place a system for reporting and monitoring threats or attacks (including physical attacks) on CSOs activists and rights defenders? If yes, how does it work?

The Polish Police does not have any dedicated system for the purposes of reporting or monitoring offences committed against CSOs activists or rights defenders. Provisions regarding report of an offence are regulated in the *Act of 6th of June 1997 – the Code of Criminal Procedure*, although the Code does not distinguish any specific social groups. An offence can be reported by any person, who is a victim or a witness or has an information about the offence. An offence can be reported at any Police Station or in Prosecutor's Office, where the oral report will be written down by the police officer or prosecutor. Offence can be also reported in a written form and sent to the competent Police Station or the Prosecutor's Office by e-mail, fax or post.

After reporting an offence, law enforcement authorities conduct all activities provided in *the Code of Criminal Procedure* and *the Act of 6th of April 1990 on the Police*, in order to detain the perpetrator of an offence.

8. Do you provide for, support, or finance an alert mechanism and/or supporting services in case of physical and on-line attacks to CSOs activists and rights defenders?



No.

9. **Are you part of the Open Government Partnership² (OGP)? If yes, could you share the link to your latest OGP action plan?**

No.

10. **Do you assess how CSOs are impacted by legislative proposals in the legislative preparatory work? If yes, please briefly describe the process/mechanism.**

Public administration authorities perform public tasks in co-operation with non-governmental organizations pursuant to *The Public Benefit and Volunteering Work Act of 24 March 2003*. Such co-operation takes, for instance, the following forms:

- consulting non-governmental organizations on drafts of normative acts in areas related to their statutory activity;
- consulting Councils for Public Benefit Work on drafts of normative acts concerning public tasks in areas where such Councils have been established by competent local self-government units.

Any legislative proposal that may affect the operation of CSOs is mandatorily sent to the Council for Public Benefit Work for comment. The Council's problem-solving teams review the proposals. The Council expresses its opinion in the form of resolution. If the resolution contains proposals for changes to the project, the author must respond to the position of the Council.

In case of legislative projects concerning civil society and its organizations that are parliamentary initiatives, the Speaker of the Sejm sends them to the Chairman of the Committee on Public Benefit for an opinion. In such case, the Chairman may use the opinion of the Council for Public Benefit Work.

11. **Do you consider it necessary to improve the cooperation between Member States and the EU to strengthen the level of protection of CSOs and rights defenders working to protect fundamental rights? How?**

The Polish experience of functioning of CSOs does not indicate the need for cooperation of

² <https://www.opengovpartnership.org/>



Member States to strengthen the level of protection of CSOs and rights defenders working to protect fundamental rights.

C - The work of the Member States to support CSOs and rights defenders

12. Please indicate which public authorities are competent to disburse public funding and the main programmes of funding available at national and local level for CSOs working to protect and promote fundamental rights.

More than half of the income earned by non-profit organizations in Poland comes from non-market sources (63%). In this category the largest share comes from public funds (45.2%). The main part of public funding is distributed by local self-government (19.6%) and state ministries (10%) through public tasks entrusted to CSOs. Another part of funding came from the EU and public foreign sources (7.5%). The rest of the non-market funds came from non-public sources (13.6%), which include mainly donations and grants from other organizations (12.6%), while revenues from public collections account for 1.0%.

Pursuant to the *Act of 15 September 2017 on the National Institute of Freedom - Centre of Civil Society Development*, the National Institute of Freedom - Centre of Civil Society Development (NIF) was established as an executive agency. The main task of the Institute is to implement state policy in the scope of civil society development and to manage the programs supporting the development of civil society adopted by the Council of Ministers. **As a government agency, the Institute's grant-giving accounts for approximately 1% of public funding available to NGOs in Poland.**

Programs run currently by the National Institute of Freedom are as follows:

- Civic Initiatives Fund 2021-2030

The Civic Initiative Fund (NOWEFIO) is a granting program aimed at increasing the involvement of citizens and non-governmental organizations in public life. The range of actions that can be subsidized covers all areas of public benefit activity.

- Institutional Development Support Program 2018-2030

The program allocates subsidies for institutional development of the organization and accomplishing of its statutory objectives. Subsidies can be spent for implementation of



the long-term strategy, for institutional development, endowment funds development, support in emergency situations. Program includes also grants for civic media, watchdog organizations and think tanks.

- Solidarity Corps - a long-term volunteering development program 2018-2030

Program aims to provide comprehensive support for the development of a long-term relationship between a volunteer and an institution using its services. The program focuses on four groups of recipients: volunteers, organizers of volunteering, volunteer coordinators and volunteering environment.

- Scouting Organization Development Program 2018-2030

The program is to support scouting organizations, which are an important partner of the state in the development and education of young people.

- Support Program for the Development of Folk High Schools

The aim of the Program is to support and develop new folk high schools, which are a historically and factually proven form of adult education in Poland.

- Program to Support the Development of International Meeting Houses (IMH)

The main objective of the Program is to promote contacts between societies in the EU and beyond, to promote solidarity and intercultural understanding, to disseminate the national heritage of Poles and Polish history by creating an IMH network with a high quality program offer.

(a) How do authorities select the CSOs, and what are the main conditions they have to fulfil?

See question 12 (b).

(b) How do authorities ensure a fair distribution of funds among CSOs?

The distribution of public funds to non-governmental organisations is governed by regulations of the *Public Benefit and Volunteering Work Act of 24 April 2003 (PBVWA)*, regarding the co-operation between public authorities and civil society organisations, including principles of subsidiarity, sovereignty of parties, partnership, efficiency, fair competition, transparency,



equal treatment and independence. The regulations enforce open competition procedure and provide equal access to public funds, applying non-discriminatory criteria for fund distribution.

The funding allocation procedure (uniform for central and local administration) is regulated by the PBVWA, as well as *the Act on the National Freedom Institute*. The PBVWA specifies, among others: how an open competition should be announced, requirements for tenders, rules of evaluating submitted tenders and announcing the results. The composition of the selection committee evaluating the bids for the realization of a public task is by law also composed of representatives of non-governmental organizations. Any individual may, within 30 days from - the date of publication of the outcome of the call for tenders, request a justification for the selection or rejection of the tender.

According to the National Freedom Institute procedure, each grant application is assessed by 2 external experts. All of the terms of references for individual open calls are publicly consulted with the NGOs, as well as endorsed by the Institute's Board, before the announcement of any open call, all NGOs and NGO coalitions are entitled to bring their comments and amendments to the table. Also, in the article 30 (4), the Act on the National Freedom Institute provides the detailed standards of assessment, which are in line with those applied by the European institutions, e.g. the EACEA. The National Freedom Institute board consists of 11 members, with 5 NGO representatives. Eligibility criteria are pluralistic and inclusive. All civil society groups and non-governmental organizations that fit the definition stipulated in the article 3 of the *Act on the Public Benefit and Volunteer Work* are eligible to apply for grants. The above mentioned definition has been included in the Act since 2003, as a result of a wide consensus within the NGO environment. The National Freedom Institute fully recognizes the needs of all civil society groups, including, but not limited to, seniors, youth, families, persons with disabilities, as well as persons threatened by social exclusion. Special emphasis is put by the Institute on widening the range of support to include more grassroots initiatives from small urban and rural communities across the country. For example, additional points are awarded to the first-time applicants and NGOs from settlements with population under 25,000 and annual budget under 18,000 EUR.

(c) **Is there public funding available for organisations' core costs for**



administrative expenditures and infrastructure?

The direct support of the institutional development is available and new grant making programs with an aim of building strong, sustainable and independent civil society organizations are being implemented (Civic Initiatives Fund 2021-2030, Institutional Development Support Program 2018-2030). Depending on the type of program and project, a specific pool of funds is guaranteed to cover administrative and infrastructure costs.

(d) Is there public funding available for human rights advocacy?

There is no dedicated program for human rights advocacy. Organisations with this kind of profile can submit bids in response to different call of tenders like: Civic Initiatives Fund 2021-2030 and Institutional Development Support Program 2018-2030.

13. Do you have a system in place to get an overview or to coordinate the funding opportunities available at the different levels? By whom is it coordinated, and how does it work?

There is no system in place to get an overview or to coordinate the funding opportunities available at the different levels.

14. Has any process to simplify and speed up access to funding been considered/adopted/implemented?

In 2018, in connection with the requests of CSOs to simplify the procedures related to the commissioning of public tasks by the administration, the regulation on the model offer, contract and report on the performance of a public task was amended. Conceptual work on further changes is in progress.

15. Does your taxation system provide for a tax exception/relief/incentive in case of donations to CSOs?

Polish tax system provides a **deduction of donations** made for purposes specified in the provisions of *the Act on the Public Benefit and Volunteer Work* (e.g. activity for the benefit of equal rights for women and men, activity for the benefit of professional and social integration of people at risk of social exclusion, activity for the benefit of the disabled persons, promotion



of employment and professional activation of people who are unemployed and at risk of redundancy). The taxpayers can make a donation to:

- non-governmental organizations that are not units of the public finance sector and do not operate for profit,
- equivalent organizations specified in regulations governing the public benefit activity, which are in force in a MS other than the PL or in another state belonging to the EEA, carrying on public benefit activity in the field of public tasks and fulfilling the said purposes.

A Personal Income Tax (PIT) taxpayer may deduct the amount of the actual donation made, but not more than 6% of the income/profit. The above limit is shared with deductions for other donations allowed by law to include the deduction. The tax relief is available if the taxpayer receives income taxed in accordance with the tax scale or a lump-sum tax on registered income.

For a Corporate Income Tax (CIT) taxpayer, the limit is 10%.

Deductions may not be made for donations given to:

- natural persons;
- legal persons and organizational units having no legal personality who perform activities consisting of the production of goods of electronic, fuel, tobacco, spirit, wine and brewing industry, and other alcohol beverages containing over 1.5 per cent alcohol, as well as products made of noble metals or containing such metals, or incomes received from trading in such goods.

A taxpayer can document the amount of the donation by:

- a proof of payment to the donor's payment account or his account in a bank other than a payment account - in case of a cash donation,
- a document confirming the identity of the donor and the value of the donation made together with the donee's declaration of acceptance thereof - in the case of a nonmonetary donation.



Legal basis:

- Natural Persons' Income Tax Act (*ustawa z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych (Official Journal of 2021, text 1128 as amended)*),
- Act on lump-sum income tax (*ustawa z dnia 20 listopada 1998 r. o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne (Official Journal of 2021, text 1993, as amended)*),
- Legal Persons' Income Tax Act (*ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych (Official Journal of 2021, text 1800)*).

16. What is the legal framework applicable to donations for other EU countries or third countries to CSOs?

In the Polish tax system, tax deduction in case of donations are specified in the provisions of the Act on the Public Benefit and Volunteer Work (PBVWA).

A taxpayer has the right to deduct donation made for an organization that carries on public benefit activity in MS other than PL or in another state of EEA, provided that:

1. The taxpayer declares that on the date of making the donation this organization was equivalent to the ones referred to in the Act on the Public Benefit and Volunteer Work. Such declaration should be accompanied by the statement of organization (and)
2. There are legal grounds for the Polish tax authority to obtain a tax information from the tax authority of the state of the seat of such organization (i.e. double taxation avoidance agreement or other ratified international agreement to which the Republic of Poland is a party).

D - The work of the Member States to empower CSOs and rights defenders

- 17. Is there a structured dialogue policy between CSOs and public authorities at local, regional and national level? Is there a body representing the interest of CSOs? How is it composed and which are its competences?**

Council for Public Benefit Work (national level)



The Council for Public Benefit Work (CPBW) was established as an advisory body of the Chairman of the Public Benefit Committee, who appointed its members from among:

- the representatives of government administration bodies and entities subordinated to them or supervised by them,
- representatives of self-government administration units and
- representatives of NGOs, associations and agreements of non-governmental organisations.

The Council consists of at least 20 members, and at least half of them represents NGOs. Meetings of the Council are held at least once every two months.

The tasks of the CPBW include:

- expressing opinions on matters of the application of the Act on the Public Benefit and Volunteer Work;
- expressing opinions on draft legal acts and government programmes related to the functioning of NGOs as well as public benefit work and volunteer activities;
- collecting and analysing information on the audits and their results;
- creating mechanisms for the provision of information on standards for public benefit organisations and on cases of breaches of these standards, in cooperation with the NGOs.

Voivodeship Public Benefit Work Councils (regional level) - can be established by the Marshal of the Voivodeship (self-government) at a joint request of at least 50 NGOs operating in the territory of the Voivodeship.

The tasks of the Voivodeship Council include in particular:

- expressing opinions on matters concerning the functioning of non-governmental organisations,
- expressing opinions on draft resolutions and local law acts concerning the sphere of public tasks,



- expressing opinions on the draft voivodeship development strategy,
- **organising elections of representatives of non-governmental organisations for the Monitoring Committee** referred to in Art. 14 of *the Act of 11 July 2014 on the rules for the implementation of programmes in the field of cohesion policy financed under the financial perspective 2014-2020*.

The Voivodeship Council consists of:

- a representative of the Voivode;
- representatives of the Marshal of the Voivodeship;
- representatives of the dietine;
- representatives of non-governmental organisations operating in the voivodeship (at least half of the Voivodeship Council).

County and Municipal Council for Public Benefit Work (local level) – established by the executive body of a competent local authority at joint request of at least 5 non-governmental organisations operating on the territory of a county or municipality, respectively.

The County Council and the Municipal Council consist of:

- representatives of the relevant regulatory body of the county or municipality;
- representatives of the relevant executive body of the county or municipality;
- representatives of non-governmental organisations operating on the territory of a given county or municipality (at least half of the members).

The tasks of the County Council and the Municipal Council include in particular:

- giving opinions on draft development strategies for counties or municipalities, respectively;
- giving opinions on draft resolutions and local law acts concerning the sphere of public tasks and cooperation with non-governmental organisations, including programmes of cooperation with non-governmental organisations;
- expressing opinions on matters concerning the functioning of non-governmental



organisations.

18. What is the process of consultation of CSOs regarding legislative proposals having an impact on civil society and civic space?

The Council of Ministers' procedures relating to the governmental legislative process take into account the constitutional and statutory guarantees of citizens' access to information on the planned changes to the law and the freedom to express opinion on draft normative acts.

Those guarantees are provided for by *Resolution no. 190 of the Council of Ministers of 29 October 2013 on the Council of Ministers' Rules of Procedures* and in *Guidelines of 5 May 2015 of the Council of Ministers on Conducting Impact Assessment and Public Consultations in the governmental legislative process*.

The authority initiating the normative act (a statute or ordinance) - bearing in mind its content and other circumstances (such as: the significance of the draft, expected socio-economic consequences, its complexity and expediency) submits the draft for public consultations. It may also forward it to CSOs and other subjects concerned for their opinions on it.

Apart from sending the draft of governmental document to individual subjects as part of public consultations, the responsible authority has the obligation to make the drafts available in the online Public Information Bulletin of the Government Legislation Centre. The Government Legislation Centre runs an online system that gathers information on all drafts elaborated by various governmental authorities (including all their versions evolving at various stages of the legislative process). Every subject may find in the Bulletin the draft of an act as well as its impact assessment. This facilitates the submission of opinions and positions on those drafts by citizens or organizations concerned.

The purpose of the public consultation is to collect comments from non-governmental sector entities and all those who would like to submit such comments. Consultations are conducted in an open and easily accessible manner, ensuring that every citizen has an access to consulted documents and the opportunity to comment.



19. Do you have an easily accessible one-stop-shop online platform in place, which regroups all consultations with CSOs and the public?

Online Public Information Bulletin of the Government Legislation Centre (<https://legislacja.rcl.gov.pl/>) serves as the one-stop-shop online platform in place. The drafts of legislation directly related to CSOs initiated by the Chairman of the Committee on Public Benefit are additionally posted on the Committee's website www.pozytek.gov.pl

20. Do you have any guidelines or standards on public participation?

On May 5, 2015, the Council of Ministers adopted *Guidelines for conducting impact assessment and public consultations* as a part of the government legislative process indicating how to conduct impact assessment and public consultations.

See also question 18.

21. Are CSOs or, where relevant, NHRIs included in the committees set up to monitoring the implementation of EU funded programmes under the Common Provisions Regulation (CPR)³ and are they involved in the arrangements set up under the horizontal enabling condition to ensure compliance with the Charter? If so, what is their role in this context?

CSOs are included in the committees set up to monitoring the implementation of EU funded programmes under the Common Provisions Regulation.

In the 2014-2020 perspective, there was a Partnership Agreement Committee at the central level, which appointed subcommittees and task forces. At the level of individual programmes there were Monitoring Committees. In both cases, they were attended by representatives of CSOs. At the national level, the procedure for their selection was carried out by the Public Benefit Work_Council, at the regional level it was the responsibility of the Voivodship Councils.

In the programming period 2021-2027, all monitoring committees will include at least one non-governmental organization supporting the development of civil society. This obligation

³ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R1060>



will arise from guidelines for institutions responsible for implementing programmes.

According to Article 40, para. 1(h), of the CPR it is the responsibility of the Monitoring Committee to examine the fulfilment of the enabling conditions and their application throughout the programming period, including the horizontal condition on the application of the Charter of Fundamental Rights of the EU.

At the same time, to ensure compliance with the Charter, the reporting arrangements to the monitoring committee have been established regarding cases of non-compliance of operations supported by the Funds with the Charter and complaints regarding the Charter submitted in accordance with the arrangements made pursuant to Article 69(3) of the CPR.