



INTRODUCTION TO THE LABOUR MARKET

Lectures 8-10. Basic knowledge on setting up and operating sole entrepreneurship in Poland and Europe

*Katarzyna Palubska, PhD
ICOMOS-POLAND
katarzyna.palubska@gmail.com*



Erasmus+

TYPES OF BUSINESS ENTITIES IN POLAND

If you want to set up a business, you can choose between several options (legal forms). They include:

- sole entrepreneurship (individual proprietorship),
- civil law partnership,
- commercial company,
 - partnerships (general partnership, professional partnership, limited partnership, limited-joint stock partnership)
 - capital companies (limited liability and joint-stock companies)

3

Consider well what legal form of your business you want to choose. Your key decision to make is whether to conduct the business alone or with partners.

What makes the types of business entities different is the way they deal with the following:

- liability,
- taxation and type of bookkeeping system (and the obligations this entails),
- the amount of capital necessary to set up a company,
- way of representation (i.e. who can represent the company in front of administration, courts, business partners),
- the type of authority that first registers your company and then deals with formal matters (such as changes in the company).

4 SOLE ENTREPRENEURSHIP (SOLE PROPRIETORSHIP)

- the simplest way to conduct business,
- set up by natural persons,
- registered at the central commercial information office (Centralna Ewidencja i Informacja o Działalności Gospodarczej - CEIDG), you can also register online,
- no share capital required,
- bookkeeping method depends on chosen taxation option,
 - general taxation option (tax scale and linear tax) allows for simplified bookkeeping (Revenue and Expense Ledger - Książka Przychodów i Rozchodów), but only if the previous year's revenue did not exceed 2 000 000 euro
 - flat rate tax option, which requires flat rate type of ledger,
 - tax deduction card option, where no bookkeeping is required,
- the person running a sole entrepreneurship business is responsible with all their assets for any liabilities arising as a result of the business activity,

5 SOLE ENTREPRENEURSHIP (SOLE PROPRIETORSHIP)

Any person with full legal capacity can set up this type of business. In Poland, such full legal capacity is obtained when you become of age (Art. 11 Civil Code).

To set up this type of business, you must submit a filled-in application (CEIDG-1) to register with the CEIDG (you can download the form online). Sole entrepreneurship can even be established via the Internet (with a trusted profile or secure qualified signature) or with any municipal office or commune office. The information provided in the CEIDG application will also be made available to the tax office, main statistical office (GUS), social insurance (ZUS or KRUS). The application is free of charge .

6 TRUSTED PROFILE



- The Trusted Profile is a free-of-charge method of confirming the identity of a citizen in electronic administration systems. It functions as a handwritten signature. It can be used to formally submit documents via the Internet to public authorities (make an application, complaint, appeal, or set up a business),
- The Trusted Profile confirms the identity of a citizen - similarly to the qualified electronic signature - it may effectively replace handwritten signature in contacts with public authorities.

7 SOLE ENTREPRENEURSHIP (SOLE PROPRIETORSHIP)

- **business name** must include the owner's name and surname (it may be extended with a marketing component, e.g. Design Company "Kompas" John Smith);
- **date of commencement** for ZUS (social security institution) this is the date on which the entrepreneur starts paying the social security premiums, it must fall later than the date of the CEIDG application;
- **location** - address (street, building number, apartment number, etc.), of the business. Note that this place doesn't have to belong to the business owner;
- **PKD (Polska Klasyfikacja Działalności) code**, which is a coded type of revenue generating operations of the business. **71.11.Z** - This code denotes architectural design and consulting services related to - building permit designs for buildings, - town planning designs and architectural landscape design.
- **tax option** - choice between general taxation rules, linear tax, flat rate or tax deduction method;

8 SOLE ENTREPRENEURSHIP (SOLE PROPRIETORSHIP)

In Poland, the job of an architect may be performed by individuals who have met a certain set of criteria.

They include building licence for design, which is granted to persons who perform the so-called independent technical functions in the building industry. To obtain such licence, you should first graduate from a qualified faculty (undergraduate or master's level), then perform a one-year internship programme involving preparation of designs and building site experience, then pass an exam, and finally enroll with the relevant chamber of professional self-government (Okręgowa Rada Izby Architektów).

The right to perform the job of an architect is exclusive to persons who are entered into the list of members of the above organization.

FOREIGNERS

Some foreigners can set up and run business in Poland the same way as Polish citizens. This means they can perform any type of business permitted by Polish law. Foreigners include migrants, who have:

- 1) a permanent residence permit. Such permits are issued for indefinite time. The document itself remains valid for 10 years, which means that it must be renewed every 10 years. A permanent residence permit issued in Poland will only be valid in Poland.
- 2) long-term EC residence permit. This permit entitles the foreigner to permanent residence in Poland and is issued for indefinite period of time. The document itself remains valid for 5 years, which means that it must be renewed every 5 years. A long term EC residence permit issued in Poland will only be valid in Poland.

FOREIGNERS

3) temporary residence permit granted to a foreigner's family member for the purpose of joining the family, i.e.:

- a spouse (the marriage must be recognised by the Polish law),
- a minor child (including adopted children) of the foreigner or spouse,
- a minor dependent child of the foreigner (including adopted children) that remain under their factual parental responsibility,
- the foreigner's dependent minor child of the spouse (including adopted children) that remain under the foreigner's factual parental responsibility.

4) temporary residence permit issued on the basis of long-term EC residence permit granted by an EU state other than Poland, provided the foreigner can justify their residence in Poland,

5) temporary residence permit issued for a member of the foreigner's family, issued on the basis of long-term EC residence permit granted by an EU state other than Poland, provided the foreigner's family member can justify their residence in Poland, if such family member has resided together with the foreigner in another EU state and wishes to reside with the foreigner in Poland,

FOREIGNERS

6) temporary residence permit issued for a foreigner to start or continue full time academic education or doctorate courses in Poland,

7) temporary residence permit for foreigners who are married to a Polish citizen (spouses of Polish citizens have the right to conduct business activity resulting from the fact of being married, provided that the formal basis for their residence in Poland is a valid temporary residence permit),

8) refugee status - a foreigner is granted the refugee status if the foreigner can not or does not want to enjoy the protection of their own country as a result of justified fear of prosecution due to race, religion, nationality, political views or being part of a specific social group - Act on protecting foreigners in Poland (Art. 13 Dz.U.2018.0.1109 - Ustawa z dnia 13 czerwca 2003 r. o udzielaniu cudzoziemcom ochrony na terytorium Rzeczypospolitej Polskiej).

FOREIGNERS

9) subsidiary protection, which is granted to foreigners who do not qualify for the refugee status, when a return to the country of origin could mean realistic risk of harm such as:

- a death penalty verdict or execution,
- torture, inhumane or downgrading treatment or punishment,
- severe individual risk of losing life or health resulting from commonly occurring violent acts towards civilians in an international or internal armed conflict - and due to this risk the foreigner cannot and doesn't want to enjoy the protection of their country of origin. Act on protecting foreigners in Poland (Art. 13 Dz.U.2018.O.1109 - Ustawa z dnia 13 czerwca 2003 r. o udzielaniu cudzoziemcom ochrony na terytorium Rzeczypospolitej Polskiej).

FOREIGNERS

10) tolerated residence permit is a type of protection measure where the foreigner who was refused the refugee status can legally stay in a foreign country.

11) temporary protection - foreigners who come to Poland en masse, and who left their country of origin or a particular geographic region due to invasion, war, civil war, ethnic conflicts konfliktów or gross infringement of human rights can be granted temporary protection in Polish territory, whether their arrival was spontaneous in nature or was a result of aid provided by The Republic of Poland or international community. (Art. 106 Foreigners Act / Ustawa o cudzoziemcach)

14 COMMERCIAL COMPANIES



Companies are more complex forms of businesses. Their operations, establishment, modifications and liquidation are all regulated by the Commercial Companies Code (Kodeks spółek handlowych [ksh] dated 15 Sept. 2000).

According to ksh, commercial companies take the form of partnerships or capital companies.

15 CIVIL LAW COMPANY

A civil law company is an agreement regulated in the Polish legal system in the Civil Code (Kodeks cywilny) in Art. 860 – 875. Moreover, the Commercial Law (Prawo Przedsiębiorców) in Art. 4.2 stipulates that entrepreneurs are deemed civil law company partners in the scope of the commercial activity they perform. A civil law company has no legal personality of its own, and so it is represented by the partners who are registered in the register of entrepreneurs.

A civil law company is an agreement between natural persons (in most cases) under Civil Code. It is not incorporated as a separate legal entity, so its legal personality is vested in the partners who established it as natural persons who conduct business.

Partners to a civil law company may also be legal persons, or organizational entities which have legal capacity but have no legal personality, such as general partnership or limited partnership.

16 CIVIL LAW COMPANY

When concluding a civil law company agreement, the partners have a lot freedom when it comes to the wording of the contract. By law, some statutory limitations to the contract's contents to protect third party rights, i.e. to regulate the civil law company responsibility for third party related liabilities. Pursuant to Art. 864 Civil Code, the partners are jointly and severally responsible for the company's liabilities. Hence, any clauses in the agreement that would stipulate transfer or release of one partner's liability for the company's obligations would only have effect inside the company, but wouldn't have any influence on the creditor's situation. In all other matters, the partners can shape the contents of the agreement in any way they please as far as management of the company's matters, representation, participation in losses or distribution of profit are concerned, this includes freedom to decide what premises lead to termination of the company.

17 CIVIL LAW COMPANY



Generally, civil law company agreement should be made in writing. Otherwise it may be difficult to provide evidence (in court or administrative procedures).

Subject to registration is not the company but the partners who establish it - as natural persons conducting business activity (sole entrepreneurs). The partners register with CEIDG in keeping with the principles below.

18 CIVIL LAW COMPANY

A civil law company's assets are in fact the shared assets of the partners and so they form the so-called joint ownership. The notion of "company assets" is a common one and can be defined based on statutory regulations, but it is not very precise. What we deal with in this case is joint ownership which concerns the personal assets of the establishing partners, but was formed as a result of transferring some of these personal assets to the company as shares.

The following consequences stem from the above:

- the partners cannot may not dispose of their share in the assets of the company or in the components of these assets, i.e. they can't sell them,
- as long as the joint ownership is in effect, that is as long as the company exists, partners can't demand that the joint ownership be split.

A civil law company partner therefore has two types of assets to control - their personal assets and a share in the joint ownership of the company, but the latter is not defined as any percentage share. So any reconciliations between the partners involving their participation in the company, which also means defining percentage shares can only take place when the legal existence of the company ceases - i.e. when the company is dissolved or one of the partners withdraws.

19 CIVIL LAW COMPANY

By contributing a share to the company's assets, the contributing partner transfers that share onto the company - or to be more precise - onto all partners, which is one of the main obligations of a partner related to the company assets. Such contribution may be:

- in money,
- in kind,
- transfer of proprietary rights onto other partners (e.g. ownership, easements, etc.),
- transfer of obligations, e.g. use of car, lease,
- services rendered by the contributing partner for a definite or indefinite period of time in a scope prescribed in the agreement.

GENERAL PARTNERSHIP

General partnership is a type of company conducting business under its own business name, but is not deemed a commercial company (Art. 22 § 1 ksh).

This type of company is meant to conduct business on a larger scale than a civil law company.

General partnerships have no legal personality, which means that the members of such partnership have subsidiary liability for the company's obligations. Subsidiary liability means that the first in line of responsibility for the company's obligations is the general partnership and then, if the partnership's assets are not sufficient to satisfy the creditors, the the responsibility is passed to the partners.

21 GENERAL PARTNERSHIP

01

A general partnership can be established by a minimum of 2 natural or legal persons or organisational entities without legal personality but with statutory legal capacity.

02

A general partnership is established by signing a written partnership agreement. The agreement doesn't require a notary form. After the agreement is signed, the partnership must be registered with the National Court Register (Krajowy Rejestr Sądowy or KRS).

03

The KRS application should be submitted at the district court with jurisdiction over the seat of the company.

22 GENERAL PARTNERSHIP

To register a general partnership with KRS, you must legibly and correctly fill in form KRS-W1. The form must be attached with:

- KRS-WB, a form providing the details of the partners,
- KRS-WM, a form defining the scope of the company's operations, and
- KRS-WK to provide details of the partners who are authorised to represent the company.

The above set of forms must be attached with a copy of the general partnership agreement (original), information on the names and surnames of the partners, business names of the partners and addresses of the partners (or addresses for correspondence), and formally certified (by a notary) samples of signatures of the persons authorised to represent the company.

The court fee for the registration is PLN 500.

23 GENERAL PARTNERSHIP

A general partnership is established the moment it is registered in the register of entrepreneurs kept by the KRS.

No minimum share capital is established by law for this type of company.

General partnership taxation method depends on who is the establishing partner: it's either PIT (natural persons tax) or CIT (corporate income tax for legal persons).

As it is the case in civil law companies, general partnerships are generally used for business of a moderate scale. It is easy and inexpensive to establish and the law gives considerable freedom in formulating its principles as regards the establishing agreement. One of the downsides is the fact that the partners are responsible for the partnership's obligations with all their private assets.

24 GENERAL PARTNERSHIP



Each partner is responsible for the partnership's obligations without any limitations, with all his/her assets, jointly and severally with all remaining partners and the partnership itself (subsidiary liability). This means that in case of debt occurring, a creditor may choose to take legal action against:

- the partnership and all or some of the partners;
- all the debtors jointly ;
- several of them ;
- each of them separately .

PROFESSIONAL PARTNERSHIP

A professional partnership is a type of company established by partners to pursue their liberal profession together as part of the same company under the same business name (Art. 86 § 1 ksh).

According to the statutory definition, this type of company is meant for liberal profession partners in one business organisation under the same business name.

Liberal professions are, among others: attorney, pharmacist, **architect**, expert auditor, insurance broker, investment advisor, tax advisor, building engineer, accountant, physician, dentist, veterinarian, securities broker, notary, nurse, midwife, legal counsellor, patent agent, property appraiser, sworn translator.

26 PROFESSIONAL PARTNERSHIP

The profession of architect involves taking part in creating culture by designing buildings, their surrounding and then through implementation, supervision over the process of building and education (Art. 2.1 of the Act of 15 Dec. 2000 on architects and building engineers' self-governments).

27 PROFESSIONAL PARTNERSHIP

01

Has no legal personality, but has legal capacity and can assume rights and obligations, be subject to litigation or take legal action in its own name.

02

Can be established by at least 2 natural persons who are licensed to pursue their liberal profession.

03

The company is established by way of a notarially confirmed agreement between partners, and then registered with the KRS.

28 PROFESSIONAL PARTNERSHIP

To register a professional partnership with KRS, you must legibly and correctly fill in form KRS-W1. The form must be attached with:

- KRS-WD, a form providing the details of the partners,
 - KRS-WM, a form defining the scope of the company's operations, and
 - KRS-WK to provide details of the partners who are authorised to represent the company.
- A professional partnership is established upon registration in the register of entrepreneurs kept by the KRS.
 - The court fee for the registration is PLN 500.
 - There is no minimum amount of share capital required.
 - Partners are subject to personal income tax (PIT).

29 PROFESSIONAL PARTNERSHIP

A partner to the professional partnership is not liable for the company's obligations resulting from other partner's activities connected with their performance of their liberal profession, or for the company's obligations resulting from action or negligence of any other persons hired by the company under employment contracts or any other legal relation who were subordinate to other partners when rendering services related to the company's operations.

The partnership agreement may stipulate that one or more partners assume responsibility in the same way it is done in general partnerships.

Each of the partners is without limitations jointly and severally responsible with all his assets together with the company (subsidiary liability) and all other partners for the company's obligations which are not directly related with the partners' performance of their liberal profession.

A group of foreigners can set up a professional partnership or enter a professional partnership as a partner.

PROFESSIONAL PARTNERSHIP

Professional partnerships are established when the scale of business is larger than in case of civil law company or general partnership. The main advantages are the limited liability of partners, which is responsible only for his own actions within the company.

A disadvantage lays in the fact that the list of professions is limited and the costs of establishment are higher compared to general partnership or civil law company.

LIMITED PARTNERSHIP

A limited partnership can be set up by at least 2 natural or legal persons, or organizational entities without legal personality but with statutory legal capacity (e.g. civil law companies, general partnerships).

To establish a limited partnership, the partners should sign a notary partnership agreement and then register the partnership with the KRS.

32 LIMITED PARTNERSHIP

A limited partnership is a type of company used to conduct business under its own business name, where at least one of the partners is liable for the company's obligations towards creditors without any limitations (general partner), and the liability of at least one of the partners (limited partner) is limited (Art. 102 ksh).



The aim is to conduct business under its own name (in practice the business name of a limited partnership should comprise the name of one of the partners at least, and the words "spółka komandytowa", e.g. XYZ George Smith – spółka komandytowa). Such company has no legal personality but does have legal capacity: it can acquire rights, including real estate ownership, take obligations, be subject to litigation or sue.

33 LIMITED PARTNERSHIP

To register a professional partnership, you must apply for registration with the district court with jurisdiction over the seat of the company. To register with KRS, you must legibly and correctly fill in form KRS-W1. The form must be attached with:

- KRS-WC, a form providing the details of the partners,
 - KRS-WM, a form defining the scope of the company's operations, and
 - KRS-WK to provide details of the partners who are authorised to represent the company.
- A limited partnership is established upon registration in the register of entrepreneurs kept by the KRS.
 - The court fee for the registration is PLN 500.
 - There is no minimum amount of share capital required.
 - Depending on who the partner is, the partnership is either subject to PIT (personal income tax) or CIT (corporate income tax on legal persons).

34 LIMITED PARTNERSHIP

A limited partnership's obligations towards creditors are assumed without limitations by at least one of the partners, and the liability of at least one other partner is limited. This means that in a limited partnership, some partners (limited partners) are ready to invest their money in the partnership and have their part in the profits, but don't agree to be liable with their private assets for the company's obligations (they don't take risk higher than their share in the share capital, so called limited share). Other partners (general partners) are willing to conduct the business and represent the company and assume full responsibility for its operations, also cover any potential losses from their own private assets.

A group of foreigners may establish or may enter a limited partnership as partners.

Interesting fact: the beginnings of this type of companies date back to 11th century Italy. The most important advantages are the fact that the company's profits are subject to taxation only once (which is not the case in capital companies), there is no minimum share capital, the partners share responsibilities between themselves: some conduct the business, some supervise.

A limited joint-stock partnership is a type of company set up to conduct business under its own name, where at least one of the partners is liable for the company's obligations without limitations (general partner), and at least one other partner is a stockholder.

This type of business conducts its operations under its own name (which means that the name of the company should comprise the name or company name of one of the partners or several partners and the words "spółka komandytowo-akcyjna"). Limited joint-stock partnerships are normally large businesses, often family companies.

This type of company has no legal personality – it may however acquire rights, such as real estate ownership, or other proprietary rights, take on obligations, sue and be sued.

A limited joint-stock partnership can be established by at least 2 natural or legal persons, or organisational entities without legal personality but with statutory legal capacity (e.g. civil law companies or general partnerships).

LIMITED JOINT-STOCK PARTNERSHIP

36 LIMITED JOINT-STOCK PARTNERSHIP

To register a limited joint-stock partnership, the partners must first sign articles of association, which is a notarial agreement, and then register it in the KRS.

The application to register must be submitted with the district court with jurisdiction over the seat of the company. To register with KRS, you must legibly and correctly fill in form KRS-W2. The form must be attached with:

- KRS-WB, a form providing the details of the partners,
- KRS-WM, a form defining the scope of the company's operations, and
- KRS-WK to provide details of the partners who are authorised to represent the company.

The court fee for the registration is PLN 500.

37 LIMITED JOINT-STOCK PARTNERSHIP

- A limited joint-stock partnership is established upon registration in the KRS register of entrepreneurs.
- Minimum share capital is required at the amount of PLN 50 000.
- Depending on who the partner is, the partnership is subject to PIT (personal income tax) or CIT (corporate income tax for legal persons).
- At least one of the partners is liable for the company's obligations without limitations (general partner), and at least one more partner acts as the shareholder. The shareholder (or stockholder) is not liable for the company's obligations.
- A group of foreigners may establish or enter into a limited joint-stock partnership as partners.

38 LIMITED JOINT-STOCK PARTNERSHIP

The main advantages include beneficial forms of taxation, no liability for obligations of the shareholders, right to issue shares to raise additional capital.

Disadvantages are the minimum share capital requirement of PLN 50 000, costs related to operations (e.g. general meeting resolutions must be adopted by way of notarial procedure).

LIMITED LIABILITY COMPANY

A limited liability company can be established for any legally admissible purpose and has a legal personality. It is regulated in ksh (art. 151 – 300)

Such company can be set up by at least one natural or legal person, an organisational entity without legal personality but with statutory legal capacity.

To set up a limited liability company you must:

- prepare the articles of association in the form of a notarial deed (in front of a notary in Poland),
- pay the entire share capital amount before registration (the minimum share capital is PLN 5 000; the payment is made by bank transfers to the company's bank account),
- appoint the governing bodies of the company (board members, proxy),
- register the company in the register of entrepreneurs KRS.

40 LIMITED LIABILITY COMPANY

To register a limited liability company, an application must be submitted on form KRS-W3, along with attachments:

- KRS-WE - concerning the partners,
- KRS-WM - describing the operations of the company, and
- KRS-WK - the persons authorised to represent the company.

The company acquires its legal personality upon registration in the register of entrepreneurs.

The company is subject to CIT (corporate income tax for legal persons).

The company is responsible for its obligations with all its assets, without limitations. The partners are not liable for the company's obligations, their risk is limited to the amount of contribution they made to the share capital.

Generally, all foreigners can establish a limited liability company in Poland.

41 LIMITED LIABILITY COMPANY

The advantages include the possibility to register online, low share capital, limited liability of partners - up to the amount of their respective contribution.

Disadvantages include double taxation on profits, liability with all private assets assumed by the members of the board.

JOINT-STOCK COMPANY (S.A.)

This type of company is established to run medium and large businesses. Joint-stock companies have a legal personality.

A joint-stock company may be established by one or more persons. A joint-stock company cannot be established by a one-person limited liability company.

To set up a joint-stock company, you must:

- prepare the articles of association ;
- pay the share capital prior to registration (to the company's bank account);
- appoint the governing bodies (board member and supervisory board);
- register with KRS.

43 JOINT-STOCK COMPANY

The registration application is submitted on form KRS-W4 with accompanying forms:

- KRS-WM -company operations,

- KRS-WK - persons authorised to represent, and

- registration of the company with the central statistical office to obtain the REGON number (statistical office registration is independent of KRS registration).

When setting up the company, the minimum share capital required is PLN 100 000.

Such companies are subject to CIT (corporate income tax for legal persons).

44 JOINT-STOCK COMPANY



The company's liability is unlimited, which means it is liable with all its assets. Shareholders are not responsible for the company's obligations, they only bear the risk limited to the value of shares they hold. This means that shareholders are not responsible with their personal assets for any of the company's liabilities. Their responsibility is limited with the amount of their contribution to the company.

Generally, all foreigners can establish a joint-stock company in Poland.

The advantages include the fact that shareholders' private assets are not involved in the company's liabilities, the company may easily obtain funds by issuing new shares, its structure allows for large scale operations.

Disadvantages include the high share capital required, higher costs of legal and financial services.

SOCIETAS EUROPAEA

The *societas Europaea* (SE) is a way to conduct business activities across Europe. This type of company operates in the entire EU. It is a counterpart of the Polish joint-stock company. It is regulated by European law in the same way in all member states. The shareholders may only be capital companies of different EU member states. Natural persons cannot set up this type of company.

SE companies are established by:

- combining at least two capital companies from different EU countries,
- transformation of EU based businesses into an SE,
- establishment a holding SE by limited liability or joint-stock companies,
- establishment of a company by acquisition of its shares,
- establishment of a company by another existing SE,

46 REFERENCES

- I'm opening an architectural office, https://www.biznes.gov.pl/pl/firma/zakladanie-firmy/chce-zalozyc-spolke-partnerska/guide_120-OTWIERAM_BIURO_ARCHITEKTONICZNE (20.12.2018)
- Ustawa o cudzoziemcach z dnia 12 grudnia 2013 r. (Dz.U. z 2013 r. poz. 1650).
- Ustawa z dnia 13 czerwca 2003 r. o udzielaniu cudzoziemcom ochrony na terytorium Rzeczypospolitej Polskie (Dz.U.2018.O.1109 t.j.)
- Running a business in Poland by foreigners, http://www.migrant.info.pl/Prowadzenie_dzia%C5%82alno%C5%9Bci_gospodarczej_w_Polsce_przez_cudzoziemc%C3%B3w.html (20.12.2018)
- Spółka cywilna, <https://poradnikprzedsiębiorcy.pl/-spolka-cywilna-1> (20.12.2018)
- Kodeks spółek handlowych z dnia 15 września 2000 r. (Dz. U. Nr 94, poz. 1037) tekst jednolity z dnia 20 lipca 2017 r. (Dz.U. z 2017 r. poz. 1577 z późniejszymi zmianami),
- Ustawa o krajowym rejestrze sądowym z dnia 20 sierpnia 1997 r. (Dz.U. Nr 121, poz. 769) tekst jednolity z dnia 13 kwietnia 2018 r. (Dz.U. z 2018 r. poz. 986).
- Ustawa Prawo Przedsiębiorców z dnia 6 marca 2018 r. (Dz.U. z 2018 r. poz. 646),
- Kodeks cywilny z dnia 23 kwietnia 1964 r. tekst jednolity z dnia 10 maja 2018 r. (Dz.U. z 2018 r. poz. 1025),
- Ustawa z dnia 17 lutego 2005 r. o informatyzacji działalności podmiotów realizujących zadania publiczne (Dz.U. 2005 nr 64 poz. 565),
- Kodeks spółek handlowych z dnia 15 września 2000 r. (Dz. U. Nr 94, poz. 1037) tekst jednolity z dnia 20 lipca 2017 r. (Dz.U. z 2017 r. poz. 1577 z późniejszymi zmianami),
- Ustawa o samorządach zawodowych architektów oraz inżynierów budownictwa z 15 grudnia 2000 r. , tekst jednolity Dz.U. z 2016 r. poz. 1725 ze zm.
- Ustawa o krajowym rejestrze sądowym z dnia 20 sierpnia 1997 r. (Dz.U. Nr 121, poz. 769) tekst jednolity z dnia 13 kwietnia 2018 r. (Dz.U. z 2018 r. poz. 986).



**Project "SURE - Sustainable Urban Rehabilitation in Europe"
implemented in frames of Erasmus+ Programme
Key Action 2: Strategic Partnership Projects
Agreement n° 2016-1-PL01-KA203-026232**

This publication has been funded within support from the European Commission.

Free copy.

This publication reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein.

**Co-funded by the
Erasmus+ Programme
of the European Union**





Project "SURE - Sustainable Urban Rehabilitation in Europe" implemented in frames of Erasmus+ Programme Key Action 2: Strategic Partnership Projects Agreement n° 2016-1-PL01-KA203-026232



This work is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-nc-sa/4.0/).