

ACT
of the 19th of December 2008
on public-private partnership¹

Chapter 1
General provisions

Art. 1.

1. The Act defines the principles of collaboration between the public entity and the private partner within the frameworks of the public-private partnership.
2. The subject of public-private partnership is joint implementation of a project based on division of tasks and risks between the public entity and the private partner.

Art. 2.

Terms used in the Act shall mean:

1) public entity:

- a) a unit of public finance sector as defined by provisions on public finance,
- b) other than specified in letter “a” legal person established for the special purpose of satisfying the needs of common nature that are not of industrial or commercial character, if entities specified in this provision and in provision under letter “a”, individually or jointly, directly or indirectly through another entity:
 - finance it in over 50 %, or
 - posses over a half of shares or stocks, or
 - perform supervision over the managing body, or

- have the right to appoint over a half of the membership of the supervising or managing body,
- d) unions of entities specified in letters “a” and “b”;
- 2) private partner – entrepreneur or foreign entrepreneur;
- 3) asset – real property, a component of a real property, enterprise according to the provisions of art. 55¹ of the Act of the 23rd of April 1964 – Civil Code (Dz. U. No. 16, item 93, as amended²), mobile object or proprietary interest;
- 4) project –
 - a) construction or refurbishment of a building or structure, or
 - b) provision of services, or
 - c) performance of a work, in particular equipping an asset with devices increasing its value and use, or
 - d) other consideration (service)
 - combined with maintenance or management of the asset that is used for implementation of the public-private partnership project or related to it;
- 5) own contribution – input of the public entity or a private partner represented in particular by:
 - a) bearing a part of expenditures involved in project implementation, including financing of subsidies to services provided by the private partner within the frameworks of the project,
 - b) contribution of an asset.

Art. 3.

The tasks of the minister competent for the economy according to the Act shall be in particular proliferation and promotion of public-private partnership, performance of analyses and evaluations of functioning of public-private partnership, including the status and prospects for financial involvement of the private sector.

Chapter 2

Selection of the private partner

Art. 4.

1. If the remuneration of the private partner is represented by the right to collect benefits from the subject of the public-private partnership, or mainly such a right together with payment of an amount of money, the selection of the private partner shall be done applying provisions of the Act of 9th of January on concessions for construction works or services (Dz. U. No. 19, item 101), subject to provisions of this Act.
2. In cases other than specified in section 1, the selection of the private partner shall be done applying provisions of the Act of the 29th of January 2004 – Public procurement law (Dz. U. of 2007 No. 223, item 1655 and of 2008 No. 171, item 1058), subject to provisions of this Act.

Art. 5.

The public entity, following publication of the announcement in the Public Procurement Bulletin or publishing the announcement in the Official Journal of the European Union as mentioned in the Acts referenced in art. 4, shall additionally publish information about the planned public-private partnership in the Bulletin of Public Information.

Art. 6.

1. The most advantageous offer is the offer that presents the most advantageous balance of remuneration and other criteria applicable to the subject of the project.
2. The criteria for evaluation of the offer shall be:
 - 1) division of tasks and risks related to the project between the public entity and the private partner;
 - 2) dates and amounts of projected payments or other considerations by the public entity, if such are planned.
3. The criteria for evaluation of the offer can also include in particular:

- 1) division of revenues from the project between the public entity and the private partner;
- 2) ratio of public entity contribution to private partner contribution;
- 3) effectiveness of project implementation, including effectiveness of assets use;
- 4) criteria referring directly to the project subject, in particular quality, functionality, technical parameters, level of technologies offered, operational costs, service.

Chapter 3

Contract of public-private partnership and implementation of public-private partnership

Art. 7.

1. By the contract of public-private partnership the private partner shall commit itself to implement the project at a remuneration and to cover in whole or in part the expenditures for project implementation or cover them by a third party while the public entity commits itself to collaborate for the purpose of achievement of the project goal, in particular by making own contribution.
2. Remuneration of the private partner shall primarily depend on actual use or actual availability of the subject of public-private partnership.
3. The contract of public-private partnership shall define consequences of inappropriate performance or nonperformance of commitment, in particular contractual penalties or decrease in the remuneration of the private partner or a company, as specified in art. 14 section 1.

Art. 8.

The public entity shall have the right of current control of the public-private partnership project implementation by the private partner. The principles and detailed procedure of conducting the control shall be specified in the contract of public-private partnership.

Art. 9.

1. Transfer of own contribution in the form of an asset, can take place in particular through sale, making available, transfer for use, lease or rental.
2. If an asset contributed by a public entity is used by the private partner in a way obviously contrary to its intended use specified in the contract of public-private partnership, the private partner shall transfer that asset to the public entity on principles specified in the contract of public-private partnership.
3. If the asset was the property of the private partner, the private partner shall be eligible to reimbursement of the value of the asset according to the status as at the moment of its transfer. In other case, the private partner might demand reimbursement of outlays necessary as far as they are not covered by the benefits obtained from the asset. Reimbursement of other outlays can be demanded to the extent by which they increase the value of asset at the time of its transfer to the public entity. However, if the outlays were made after the time when the public entity demanded, in writing, transfer of the asset or obtained knowledge of filing against it a claim for such transfer, it can demand reimbursement of the necessary outlays only.
4. If the asset of the public entity represented contribution in kind to a company as specified in art. 14 section 1, its return in case of use contrary to the intended use shall be done as specified in the contract or company charter.

Art. 10.

1. The public entity, immediately after termination of the contract of public-private partnership, shall select a new private partner, unless the project is to be implemented in a different way.
2. If, prior to selection of the new private partner, the public entity commissioned performance of tasks that are within the scope of the public-private partnership according to Article 67 section 1 of the Act of the 29th of January 2004 – Public procurement law, that contract shall remain in force until commencement of performance of the contract of public-private partnership.

Art. 11.

1. After expiration of the effective period of the contract of public-private partnership, the private partner or the company as specified in art. 14 section 1, shall transfer to the public entity the asset that was used for implementation of the project in the state that is not worse considering its wear resulting from appropriate use, unless the contract of public-private partnership provides otherwise.
2. The contract of public-private partnership may provide that transfer of the asset shall be done to a State or local government legal person or commercial company with the at least majority share of a unit of local government or State Treasury. Provision of art. 9 section 3 shall apply mutatis mutandis.
3. A claim by the public entity against the private partner or company specified in art. 14 section 1 concerning transfer of an asset shall be limited to 10 years as of the date of termination of the effective period of the contract of public-private partnership.

Art. 12.

1. In case of sale by the public entity or company specified in art. 14 section 1 of the real property that represented own contribution, the private partner shall have the right of first refusal that can be exercised within two months as of the date of notification given to him about the contents of the contract made with a third party, unless the contract of public-private partnership provides for a longer time.
2. The right of first refusal, on conditions specified in section 1, shall be that of the last private partner within one year after completing performance of the contract of public-private partnership, unless:
 - 1) the final decision of a court declared that partner responsible for inappropriate performance of commitments resulting from that contract or
 - 2) the public entity made a contract of public-private partnership with a new private partner.
3. The time specified in section 2 shall not commence, and if commenced, it shall be suspended, for the time of court proceedings concerning the responsibility for inappropriate performance of commitments resulting from the contract of public-private partnership by the private partner or proceedings concerning the selection of the new private partner.

Art. 13.

1. It shall be forbidden to amend the provisions of the contract of public-private partnership made in relation to the contents of the offer on the basis of which the private partner selection was made, unless the necessity of making such amendments results from the circumstances that could not be perceived at the time of concluding the contract.
2. Amendment of the contract in violation of the provisions of section 1 shall be null and void.

Chapter 4

Public-private partnership in the form of a company

Art. 14.

1. The contract of public-private partnership can provide that for the purpose of performance of it the public entity and the private partner shall establish a capital company, a limited partnership or a limited joint-stock partnership. The public entity may not be the general partner in such a company.
2. The goal and business of the company may not exceed the scope specified in the contract of public-private partnership.
3. The body of government administration that established the company as the public entity shall exercise the rights of shares or stocks in the company belonging to the State Treasury.

Art. 15.

Consent by all shareholders of the company shall be required for disposal or encumbrance of:

- 1) real property;
- 2) enterprise as defined in art. 55¹ of the Act of the 23rd of April 1964 – Civil Code.

Art. 16.

1. The public entity shall have the right of first refusal concerning shares or stocks of the private partner in the company.
2. The public entity may exercise the right of first refusal within two months as of being notified by the private partner about the content of the contract made with a third party, unless the contract of public-private partnership provides for a longer time.
3. Disposal of stocks or shares by a private partner in violation of sections 1 or 2 shall be null and void.

Chapter 5

Provisions in the domain of public finance

Art. 17.

The total amount up to which bodies of government administration can contract financial liabilities on the basis of contracts of public-private partnership in a given year shall be specified in the Budget Act.

Art. 18.

1. Financing of a project from the State budget in the amount exceeding PLN 100,000,000 shall require consent by the minister competent for public finance, excluding the funds allocated for financing of operational programs, that are specified in the Act of the 6th of December 2006 on principles of conducting the development policy (Dz. U. No. 227, item 1658 and of 2007 No. 140, item 984). In issuing the consent the minister competent for public finance shall consider the influence of the planned budget expenditures on safety of public finance.
2. The consent specified in section 1 shall be issued on application by the public entity containing:
 - 1) definition of the public entity;

- 2) definition of the planned project;
- 3) projected amount of State budget funds allocated during individual budgeting periods for project implementation.
3. The minister competent for public finance shall issue or refuse the consent within 6 weeks as of the date of receipt of the application. The consent or refusal of consent is not an administrative decision.
4. The public entity may file another application for issuance of consent as specified in section 1 for implementation of the same project in case of a change in the data specified in section 2 point 3. Provision of section 3 shall apply to repeated filing of the application.

Chapter 6

Amendments to the effective regulations

Art. 19.

In the Act of the 21st of March 1985 on public roads (Dz. U. of 2007 No. 19, item 115, No. 23, item 136 and No. 192, item 1381 and of 2008 No. 54, item 326) the following amendments are made:

- 1) in art. 13a point 3 shall read:

„3) on principles specified in the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item ...).“;

- 2) art. 13h shall read:

“Art. 13h. In case of making a contract of public-private partnership the fees specified in art. 13 section 1 point 1, art. 13 section 2 and the supplementary fee specified in art. 13f can be collected by the private partner.”

- 3) in art. 22 section 2b shall be repealed.

Art. 20.

In the Act of the 26th of July 1991 on personal income tax (Dz. U. of 2000 No. 14, item 176, as amended³⁾) the following amendments are made:

- 1) in art. 5a point 18 shall read:

„18) Act on public-private partnership – meaning the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item...).“;

2) in art. 21 in section 1 point 122 shall read:

„122) own contribution of the public entity as specified in art. 2 point 5 of the Act on public-private partnership, received by the private partner and allocated for the use specified in the contract of public-private partnership, subject to section 19.“;

3) in art. 22 in section 1 letter j shall read:

„j. For the private partner specified in the contract of public-private partnership as defined in the Act on public-private partnership, in case of free off charge transfer to the public entity or another entity specified in art. 11 section 2 of that Act of ownership of fixed assets or intangible and legal assets within the time specified in that contract, the cost of generating income is the initial value of such assets or intangible and legal assets decreased by the sum of depreciation as specified in art. 22h section 1 point 1.“.

Art. 21.

In the Act of the 30th of August 1991 on health care units (Dz. U. of 2007 No. 14, item 89, as amended⁴) in art. 8 section 1a shall read:

„1a. A health care unit may not be established by an independent public health care unit.“.

Art. 22.

In the Act of the 19th of October 1991 on management of agricultural real property of the State Treasury (Dz. U. of 2007 No. 231, item 1700) in art. 24 section 5b shall read:

„5b. The Agency can, by means of agreement, transfer the Real properties included in the Resources, free off charge for ownership to entities specified in art. 2 point 1 of the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item...), excluding bodies of government administration – for the purpose of transferring them as the contribution of the public entity on the basis of the contract of public-private partnership.“.

Art. 23.

In the Act of the 15th of February 1992 on corporate income tax (Dz. U. of 2000 No. 54, item 654, as amended⁵⁾) the following amendments are made:

1) in art. 4a point 8 shall read:

„8) Act on public-private partnership – this means the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item...).”;

2) in art. 12 in section 4 point 18 and point 19 shall read:

„18) the value of goods or rights received free off charge that are subject of the contract of public-private partnership transferred to a public entity or another entity specified in art. 11 section 2 of the Act on public-private partnership by a private partner or company as specified in art. 14 section 1 of the Act on public-private partnership,

19) nominal value of shares (stocks) acquired in exchange for contribution in kind the subject of which are fixed assets or intangible and legal assets as specified in art. 16a-16c, contributed by the public entity as specified in the Act on public-private partnership, to the company as specified in art. 14 section 1 of that Act,”;

3) in art. 15:

a) in section 1k point 1a shall read:

„1a) initial value of the asset as specified in art. 2 point 3 of the Act on public-private partnership, that is the object of contribution as specified in art. 2 point 5 of that Act, updated according to separate regulations, decreased by the sum of depreciation deductions made before contributing it as specified in art. 16h section 1 point 1, and in case of contributing land or perpetual usufruct rights to land to the value equal to expenditures incurred for acquiring them,”;

b) section 1r shall read:

„1r. For the private partner or company as specified in art. 14 section 1 of the Act on public-private partnership, specified in the contract of public-private partnership, in case of free off charge transfer to the public entity or another entity specified in art. 11 section 2 of that Act, ownership of fixed assets or intangible and legal assets at the time specified in that contract, the cost of generating revenue is the initial value of such fixed assets or intangible and legal assets, decreased by the sum of depreciation deductions as specified in art. 16h section 1 point 1.”;

4) in art. 17 in section 1 point 42 shall read:

„42) own contribution of the public entity as specified in art. 2 point 5 of the Act on public-private partnership received by the private partner or company as specified in art. 14 section 1 of that Act and allocated for uses specified in the contract of public-private partnership, subject to section 7.”

Art. 24.

In the Act of the 20th of December 1996 on municipal management (Dz. U. of 1997, No. 9, item 43, as amended⁶⁾) in art. 9 the current text shall be marked as section 1 and section 2 is added that shall read:

„2. Units of territorial government can also establish limited partnerships and joint stock limited partnerships as mentioned in art. 14 section 1 of the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item...).”

Art. 25.

In the Act of the 21st of August 1997 on real property management (Dz. U. of 2004 No. 261, item 2603, as amended⁷⁾) the following amendments are made:

1) in art. 13 section 1a shall read:

„1a. Real property can also be transferred free off charge on the basis of a contract to the private partner or company as specified in art. 14 section 1 of the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item...) for the duration of project implementation in the form of public-private partnership.”;

2) in art. 37 w section 2 point 11 shall read:

„11) is sold to the private partner or company as specified in art. 14 section 1 of the Act of the 19th of December 2008 on public-private partnership, if that sale represents making own contribution by a public entity”;

3) in art. 68a sections 1 - 3 shall read:

„1. The competent body can grant, on consent of, respectively, the Voivod or council or voivodship assembly, a discount from the price established according to art. 67 section 3, if the real property is sold to the private partner or company as specified in art. 14 section 1 of the Act of the 19th of December 2008 on public-private partnership, if that sale represents making own contribution by a public entity.

2. Sale of real property on principles specified in section 1 takes place subject to reservation of the right to purchase it back. Exercising the right to purchase the property back shall take place at the latest within 6 months after termination of the contract of public-private partnership.

3. As of the moment of exercising the right to purchase the property back the private partner or company as specified in art. 14 section 1 of the Act of the 19th of December 2008 on public-private partnership, shall transfer to the public entity the ownership of the real property on reimbursement of the price established according to section 1 and after considering the valuation of it.”

4) in art. 109 in section 3 point 7 is added that shall read:

“7. The private partner or the last private partner shall have right of first refusal in cases specified in the Act of the 19th of December 2008 on public-private partnership.”

Art. 26.

In the Act of the 27th of April 2001 – Environment protection law (Dz. U. of 2008 No. 25, item 150, No. 111, item 708, No. 138, item 865, No. 154, item 958, No. 171, item 105 and No. 199, item 1227) in art. 405 section 3 shall read:

„3. The funds of the Funds are also allocated for co-financing of projects in environment protection and water management implemented on principles specified in the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item...).”

Art. 27.

In the act of the 28th of March 2003 on railway transport (Dz. U. of 2007 No. 16, item 94 as amended⁸) art. 5a shall read:

“Art. 5a. The provisions of the Act of the 19th of December 2008 (Dz. U. No. ..., item) shall not apply to the tasks in management of railway infrastructure of defensive importance.”

Art. 28.

In the Act of the 24th of April 2003 on public benefit activity and voluntary activities (Dz. U. No. 96, item 873, as amended⁹) in art. 11 section 5 shall read:

„5. Support and commissioning of tasks specified in section 1, can occur on principles and according to the procedure specified in the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item...).”

Art. 29.

In the Act of the 11th of March 2004 on the Agricultural Market Agency and organization of some agricultural markets (Dz. U. of 2007 No. 231, item 1702) art. 11a shall read:

“Art. 11a. The Agency cannot perform tasks on principles specified in the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item ...) excluding investments that serve warehousing of agricultural and food products.”

Art. 30.

In the Act of the 30th June 2005 on public finance (Dz. U. No. 249, item 2104 as amended¹⁰) in art.37scton 2 n3hall read

“2. The ban specified in section 1 shall not apply to:

- 1) acquisition or purchase of stocks and shares or acquisition of bonds specified in section 1, for the purpose of satisfying claims, securing receivables, or securing due performance of a contract of public procurement;
- 2) acquisition of stocks or shares in a company specified in art. 14 section 1 of the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item ...).

3. A public finance sector entity shall dispose of – in agreement with the minister competent for the State Treasury – stocks, shares or bonds, serving the purposes specified in section 2 point 1, within 3 years as of acquiring them.”

Art. 31

In the Act of the 16th of December 2005 on financing of land transport infrastructure (Dz. U. 267, item 2251 and of 2007 No. 23, item 136) in art. 3 section 5 shall read:

“5. Construction, reconstruction, refurbishment, maintenance and protection of public roads can be implemented with participation of material and financial means provided by individuals and legal entities, domestic and foreign, and organizational units tat are not legal entities, including through public-private partnership.”

Art 32.

In the Act of the 6th of December 2006 on principles of conducting the development policy (Dz. U. No. 227, item 1658 and of 2007 No. 140, item 984) in art. 28 section 9 shall be added that shall read:

„9. Within the frameworks of the operational program subsidizing can be also granted to projects specified in section 1, implemented through public-private partnership on the basis of the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item ...).”

Art.33.

In the Act of the 8th of December 2006 on the Polish Air Navigation Services Agency (Dz. U. No. 249, item 1829) in art. 4 section 6 shall read:

“6. The Agency can implement a project to provide navigation service services on principles specified in the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item ...), after obtaining consent from the minister competent for transport.”

Art 34.

In the Act of the 7th of September 2007 on preparation of the final tournament of the European Football Cup UEFA EURO 2012 (dz. U. No 173, item 1219 and of 2008 No. 171, item 1058) in art. Section 2 shall read:

“2. The provision of section 1 does not exclude financing of Euro 2012 projects on principles specified in the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item ...).”

Art. 35.

In the Act of the 7th of September 2007 on service of custodial sentence outside a penitentiary institution in the electronic supervision system (Dz. U. of 2008 No. 172, item 1069):

1) in art. 3 section 2 shall read:

“2. Supporting and transfer of activities specified in section 1 can be done on principles and according to the procedure specified in the Act of the 19th of December 2008 on public-private partnership (Dz. U. No. ..., item ...), further in this text referred to as the “Act on public-private partnership”. The contract on support or transfer of a public task can be made for the time of performance of the task or for a specified time.”

2) in art. 4 section 2 shall read:

“2. The choice of the authorized supervising entity shall be done by the Minister of Justice according to the procedure specified in the Act on public-private partnership or in the provisions issued on the basis of section 3.”

Chapter 7

Transitory and final provisions

Art. 36.

1. Current regulations shall apply to matters initiated and not completed before the date of coming into force of this Act.
2. Actions taken before the date of coming into force of the Act on the basis of current regulations shall remain in force.

Art. 37.

The Act of the 28th of July 2005 on public-private partnership (Dz. U. No. 169, item 1420 and of 2008 No. 171, item 1058) is hereby repealed.

Art. 38.

The Act shall come into force 21 days after publication.

Marshal of the Sejm

Bronisław Komorowski

¹ This Act amends the Act of the 21st March 1985 on public roads, Act of the 26th July 1991 on personal income tax, Act of the 30th of August 1991 on health care centers, Act of the 19th of October 1991 on management of the agricultural real property of the State Treasury, Act of the 15th of February 1992 on corporate income tax, Act of the 20th of December 1996 on municipal management, Act of the 21st of August 1997 on real property management, Act of the 27th of April 2001 Environment protection law, Act of the 28th of March 2003 on railway transport, Act of the 24th of April 2003 on public benefit activity and voluntary activities, Act of the 11th of March 2004 on the Agricultural Market Agency and organization of certain agricultural markets, Act of the 30th of June 2005 on public finance, Act of the 16th of December 2005 on financing land transport infrastructure, Act of the 6th of December 2006 on principles of conducting thee development policy, Act of the 8th of December 2006 on the Polish Air Navigation Services Agency, Act of the 7th of September 2007 on preparation of the final tournament of the European Football Cup UEFA EURO 2012 and Act of the 7th of September 2007 on service of custodial sentence outside a penitentiary institution in the electronic supervision system.

²⁾ Amendments to the Act have been announced in Dz. U. of 1971 No. 27, item 252, of 1976 No. 19, item 122, of 1982 No. 11, item 81, No. 19, item 147 and No. 30, item 210, of 1984 No. 45, item 242, of 1985 No. 22, item 99, of 1989 No. 3, item 11, of 1990 No. 34, item 198, No. 55, item 321 and No. 79, item 464, of 1991 No. 107, item 464 and No. 115, item 496, of 1993 No. 17, item 78, of 1994 No. 27, item 96, No. 85, item 388 and No. 105, item 509, of 1995 No. 83, item 417, of 1996 No. 114, item 542, No. 139, item 646 and No. 149, item 703, of 1997 No. 43, item 272, No. 115, item 741, No. 117, item 751 and No. 157, item 1040, of 1998 No. 106, item 668 and No. 117, item 758, of 1999 No. 52, item 532, of 2000 No. 22, item 271, No. 74, item 855 and 857, No. 88, item 983 and No. 114, item 1191, of 2001 No. 11, item 91, No. 71, item 733, No. 130, item 1450 and No. 145, item 1638 and of 2002 No. 113, item 984 and No. 141, item 1176, of 2003 No. 49, item 408, No. 60, item 535, No. 64, item 592 and No. 124, item 1151, of 2004 No. 91, item 870, No. 96, item 959, No. 162, item 1692, No. 172, item 1804 and No. 281, item 2783, of 2005 No. 48, item 462, No. 157, item 1316 and No. 172, item

1438 and of 2006 No. 133, item 935 and No. 164, item 1166, of 2007 No. 80, item 538, No. 82, item 557 and No. 181, item 1287 and of 2008 No. 116, item 731 and No. 163, item 1012.

³⁾ Amendments to the Act have been announced in Dz. U. of 2000 No. 22, item 270, No. 60, item 703, No. 70, item 816, No. 104, item 1104, No. 117, item 1228 and No. 122, item 1324, of 2001 No. 4, item 27, No. 8, item 64, No. 52, item 539, No. 73, item 764, No. 74, item 784, No. 88, item 961, No. 89, item 968, No. 102, item 1117, No. 106, item 1150, No. 110, item 1190, No. 125, item 1363 and 1370 and No. 134, item 1509, of 2002 No. 19, item 199, No. 25, item 253, No. 74, item 676, No. 78, item 715, No. 89, item 804, No. 135, item 1146, No. 141, item 1182, No. 169, item 1384, No. 181, item 1515, No. 200, item 1679 and No. 240, item 2058, of 2003 No. 7, item 79, No. 45, item 391, No. 65, item 595, No. 84, item 774, No. 90, item 844, No. 96, item 874, No. 122, item 1143, No. 135, item 1268, No. 137, item 1302, No. 166, item 1608, No. 202, item 1956, No. 222, item 2201, No. 223, item 2217 and No. 228, item 2255, of 2004 No. 29, item 257, No. 54, item 535, No. 93, item 894, No. 99, item 1001, No. 109, item 1163, No. 116, item 1203, 1205 and 1207, No. 120, item 1252, No. 123, item 1291, No. 162, item 1691, No. 210, item 2135, No. 263, item 2619 and No. 281, item 2779 and 2781 and of 2005 No. 25, item 202, No. 30, item 262, No. 85, item 725, No. 86, item 732, No. 90, item 757, No. 102, item 852, No. 143, item 1199 and 1202, No. 155, item 1298, No. 164, item 1365 and 1366, No. 169, item 1418 and 1420, No. 177, item 1468, No. 179, item 1484, No. 180, item 1495 and No. 183, item 1538, of 2006 No. 46, item 328, No. 104, item 708 and 711, No. 107, item 723, No. 136, item 970, No. 157, item 1119, No. 183, item 1353 and 1354, No. 217, item 1588, No. 226, item 1657 and No. 249, item 1824 and of 2007 No. 35, item 219, No. 99, item 658, No. 115, item 791 and 793, No. 176, item 1243, No. 181, item 1288, No. 191, item 1361 and 1367, No. 192, item 1378 and No. 211, item 1549 and of 2008 No. 97, item 623, No. 141, item 888 and No. 143, item 894.

⁴⁾ Amendments to the uniform text of the Act have been announced in Dz. U. of 2007 No. 123, item 849, No. 166, item 1172, No. 176, item 1240, No. 181, item 1290 and of 2008 No. 171, item 1056.

⁵⁾ Amendments to the uniform text of the Act have been announced in Dz. U. of 2000 No. 60, item 700 and 703, No. 86, item 958, No. 103, item 1100, No. 117, item 1228 and No. 122, item 1315 and 1324, of 2001 No. 106, item 1150, No. 110, item 1190 and No. 125, item 1363, of 2002 No. 25, item 253, No. 74, item 676, No. 93, item 820, No. 141, item 1179, No. 169, item 1384, No. 199, item 1672, No. 200, item 1684 and No. 230, item 1922, of 2003 No. 45, item 391, No. 96, item 874, No. 137, item 1302, No. 180, item 1759, No. 202, item 1957, No. 217, item 2124 and No. 223, item 2218, of 2004 No. 6, item 39, No. 29, item 257, No. 54, item 535, No. 93, item 894, No. 121, item 1262, No. 123, item 1291, No. 146, item 1546, No. 171, item 1800, No. 210, item 2135 and No. 254, item 2533 and of 2005 No. 25, item 202, No. 57, item 491, No. 78, item 684, No. 143, item 1199, No. 155, item 1298, No. 169, item 1419 and 1420, No. 179, item 1484, No. 180, item 1495 and No. 183, item 1538, of 2006 No. 94, item 651, No. 107, item 723, No. 157, item 1119, No. 217, item 1589 and No. 251, item 1847 and of 2007 No. 165, item 1169, No. 171, item 1208, and No. 176, item 1238 and of 2008 No. 141, item 888.

⁶⁾ Amendments to the Act have been announced in Dz. U. of 1997 No. 106, item 679 and No. 121, item 770 and of 1998 No. 106 item 668 and of 2002 No. 113, item 984 and of 2003 No. 96, item 874 and No. 199, item 1937.

⁷⁾ Amendments to the uniform text of the Act have been announced in Dz. U. of 2004 No. 281, item 2782, of 2005 No. 130, item 1087, No. 169, item 1420; No. 175, item 1459, of 2006 No. 104, item 708; No. 220, item 1600 and 1601, of 2007 No. 69, item 469 and No. 173, item 1218, of 2008 No. 59, item 369.

⁸⁾ Amendments to the uniform text of the Act have been announced in Dz. U. of 2007 No. 176, item 1238 and No. 191, item 1374 and of 2008 No. 59, item 359, No. 144, item 902.

⁹⁾ Amendments to the Act have been announced in Dz. U. of 2004 No. 64, item 593, No. 116, item 1203 and No. 210, item 2135, of 2005 No. 155, item 1298, No. 169, item 1420, No. 175, item 1462 and No. 249, item 2104 and of 2006 No. 94, item 651.

¹⁰⁾ Amendments to the Act have been announced in Dz. U. of 2005 No. 169, item 1420, of 2006 No. 45, item 319, No. 104, item 708, No. 170, item 1217 and 1218, No. 187, item 1381 and No. 249, item 1832, of 2007 No. 82, item 560, No. 88, item 587, No. 115, item 791, No. 140, item 984 and of 2008 No. 180, item 1112.