

ACT

of 2022

on transparency of NGO funding ¹⁾

Chapter 1

General provisions

Art. 1. The Act specifies rules and method of keeping a register of payments and a register of agreements, disclosure of information about support, project funding sources, revenue sources, costs and types of business activity conducted by non-governmental organisations, including public benefit organisations.

Art. 2. Each time the Act mentions:

- 1) non-governmental organisations – it shall be understood to mean non-governmental organisations mentioned in Article 3 (2) of the Act of 24 April 2003 on public benefit activity and on volunteering (Journal of Laws of 2020, item 1057 and of 2021, items 1038, 1243, 1535 and 2490), excluding entities listed in Article 3 (4) of that Act, as well as entities listed in Article 3 (3) of that Act;
- 2) public benefit organisations – it shall be understood to mean entities mentioned in Article 20 of the Act of 24 April 2003 on public benefit activity and on volunteering;
- 3) National Court Register – it shall be understood to mean the National Court Register, mentioned in Article 1 of the Act of 20 August 1997 on the National Court Register (Journal of Laws of 2021, items 112, 1598, 1641 and 2106);
- 4) Director of the National Institute – it shall be understood to mean the Director of the National Freedom Institute – Centre for Civil Society Development mentioned in the Act of 14 September 2017 on the National Freedom Institute – Centre for Civil Society Development (Journal of Laws of 2022, item 393);
- 5) project – it shall be understood to mean a public task in the sphere mentioned in Article 4 of the Act of 24 April 2003 on public benefit activity and on volunteering (Journal of Laws of 2020, item 1057 and of 2021, items 1038, 1243, 1535 and 2490), carried out by a non-governmental organisation or a public benefit organisation;

¹⁾ This Act amends the Act of 20 August 1997 on the National Court Register.

- 6) support – it shall be understood to mean any financial or other material benefits acquired, regardless of the legal title, the value of which from one donor in the tax year exceeds PLN 10,000;
- 7) foreign support – it shall be understood to mean any financial or other material benefits acquired, regardless of the legal title, originating directly or indirectly from:
 - a) foreign states or their governing bodies,
 - b) international and foreign organisations, regardless of their legal form,
 - c) foreigners,
 - d) stateless persons,
 - e) Polish legal persons with foreign capital and their related parties in which the share of foreign capital exceeds 50%,
 - f) Polish non-governmental organisations 33% of whose revenues in the tax year originate from abroad
 - the value of which from one supporting entity in the tax year exceeds PLN 10,000.

Funds which the non-governmental organisation receives from the European Union budget and funds originating from international organisations of which the Republic of Poland is a member shall not be deemed foreign support.

Chapter 2

Informational obligations of non-governmental organisations

Art. 3. 1. Non-governmental organisations whose revenues from their statutory activity for the previous financial year exceeded PLN 250,000 or public benefit organisations whose revenues from their statutory activity for the previous financial year exceeded PLN 250,000 submit information about the sources of funding for their projects collectively, within 3 months of the end of the tax year, to the National Court Register, allowing for categories specified in an annex to the Act.

2. Non-governmental organisations mentioned in paragraph 1 which have received support or foreign support submit information about entities providing support or foreign support collectively, within 3 months of the end of the tax year, to the National Court Register.

3. Non-governmental organisations mentioned in paragraph 1 which have received support or foreign support publish information about entities providing support or foreign support on their website, within 7 days of receiving the support or foreign support. Such information shall not be subject to removal from the website.

4. Information mentioned in paragraphs 1 and 2 shall be entered in the register of associations, other social and professional organisations, foundations and independent public healthcare establishments mentioned in Article 1 (2) (2) of the Act of 20 August 1997 on the National Court Register.

Art. 4. 1. Non-governmental organisations whose revenue from the statutory activity for the previous financial year exceeded PLN 1,000,000 or public benefit organisations whose revenue from the statutory activity for the previous financial year exceeded PLN 1,000,000, besides the duties provided for in Article 3 (1)-(3), submit the information about the project funding sources without an undue delay, allowing for categories specified in the annex to the Act, using audiovisual, audio or visual means.

2. Organisations mentioned in paragraph 1 shall publish the information that they have received support.

3. Organisations mentioned in paragraph 1, when publishing the information mentioned in paragraphs 1 and 2:

- 1) in the audiovisual form:
 - a) place the information in the bottom part of the screen so that the text constitutes no less than 10% of the displayed area,
 - b) place the information in such a way that the text stands out against the background, is visible, legible, immobile and placed horizontally,
 - c) ensure that the text of the information can be read clearly in Polish;
- 2) in the audio form – ensure that the text of the information can be read clearly in Polish, so that the duration of the message is no shorter than 4 seconds;
- 3) in the visual form:
 - a) on a website – place the text of the relevant information as a fixed element of the page title, so that the text stands out against the background, is visible, legible, immobile and placed horizontally,
 - b) on social media profiles – place the text of the relevant information in the description of the non-governmental organisation’s activity,

- c) on printed materials or graphics placed online – place the text of the relevant information in the bottom part of the material so it constitutes no less than 10% of its area, so it stands out against the background, is visible, legible, immobile and placed horizontally.

Art. 5. 1. Organisations mentioned in Article 4 (1) are obliged to keep a register of payments and update it on an ongoing basis. The register of payments constitutes a collective statement of information about the non-governmental organisation's funds.

2. The register of payments shall be kept in an electronic form.

3. Organisations mentioned in Article 4 (1) shall make the register of payments available on their website.

4. The following shall be included in the register of payments:

- 1) first name and surname, father's first name and place of residence of the person making the payment;
- 2) payment date;
- 3) payment amount.

5. Information in the register of payments is placed without an undue delay, however no later than within 14 days of receiving the payment.

6. The register of payments allows the searching for payments based on the information mentioned in paragraph 4.

7. The Minister competent for public finance shall specify, in a regulation, the form of the register of payments, taking into account the need to ensure completeness, uniformity and transparency of information placed in this register as well as the ease of searching for this information.

Art. 6. 1. Organisations mentioned in Article 4 (1) are obliged to keep the register of agreements and update it on an ongoing basis. The register of agreements constitutes a collective statement of information about agreements concluded by the non-governmental organisation.

2. The register of agreements shall be kept in the electronic form.

3. Organisations mentioned in Article 4 (1) shall make the register of agreements available on their website.

4. Information in the register of agreements concerns agreements which may be subject to disclosure pursuant to the Act of 6 September 2001 on access to public information (Journal of Laws of 2020, item 2176, and of 2021, items 1598 and 1641). Provisions of Article 5 (1), (2) and (2a) of the Act of 6 September 2001 on access to public information shall apply accordingly.

5. Information about agreements concluded in the written, documentary, electronic or another special form shall be placed in the register of agreements.

6. The register of agreements shall include:

- 1) agreement number – if assigned;
- 2) date and place of conclusion of the agreement;
- 3) term of the agreement;
- 4) indication of parties to the agreement, including representatives of the parties;
- 5) specification of the subject of the agreement;
- 6) value of the subject of the agreement;
- 7) agreement conclusion procedure.

7. Information about the supplementation or amendment of the agreement, its termination with the consent of both parties to the agreement, as well as information about the withdrawal from the agreement, its termination or expiry shall be placed in the register of agreements.

8. Information in the register of agreements shall be placed without an undue delay, however no later than within 14 days of the date of conclusion of the agreement or occurrence of the circumstance specified in paragraph 7.

9. The register of agreements makes it possible to search for agreements based on the information mentioned in paragraphs 6 and 7.

10. The minister competent for public finance shall specify, in a regulation, the form of the register of agreements, taking into account the need to ensure completeness, uniformity and transparency of information placed in this register as well as the ease of searching for this information.

Chapter 3

Audit of the fulfilment of obligations

Art. 7. A non-governmental organisation, including a public benefit organisation, shall be subject to oversight by the Director of the National Institute with regard to the fulfilment of obligations mentioned in Articles 3-6.

Art. 8. 1. The Director of the National Institute may order an ex-officio audit of a non-governmental organisation, including a public benefit organisation, or another entity, also at a justified request of a public administration body. The audit may be conducted through calling the organisation to submit appropriate documents and explanations, and on site.

2. If an on-site audit is carried out, the organisation is obliged to ensure access to books of accounts together with bookkeeping documents to audit authorities in the organisation's registered office or in another location, with the consent of the audit body.

Art. 9. 1. In the case where the fine mentioned in Article 11 has not been paid, the Director of the National Institute submits a request to the district court to remove information about the organisation having a public benefit organisation's status, on principles and using the procedure specified in the Act of 20 August 1997 on the National Court Register, and in the case of a public benefit organisation entered in the National Court Register pursuant to Article 49a of the Act of 20 August 1997 on the National Court Register, to liquidate and remove this organisation from the National Court Register after 6 months from the date on which the deadline for the fulfilment of obligations mentioned in Article 3 or Article 4 lapsed.

2. The Director of the National Institute shall notify the authority supervising the non-governmental organisation or the public benefit organisation about the submission of the request mentioned in paragraph 1.

Chapter 4

Provisions about fines and penal provision

Art. 10. In the case of non-performance or improper performance of obligations specified in Article 3 or 4, the Director of the National Institute calls upon the organisation mentioned in Article 3 (1) or Article 4 (1) to perform them within 30 days.

Art. 11. The organisation mentioned in Article 3 (1) or Article 4 (1) which has not fulfilled the obligations specified in Article 3 or 4, despite having received the call mentioned in Article 10, shall be subject to a fine of PLN 3,000 to PLN 50,000.

Art. 12. 1. Fines mentioned in Article 11 shall be imposed, through an administrative decision, by the Director of the National Institute.

2. Fines shall be enforced under the procedure of provisions of the Act of 17 June 1966 on enforcement proceedings in administration (Journal of Laws of 2022, item 479).

3. For the imposition of fines mentioned in Article 11 to the extent not regulated in this Act, provisions of Section IVa of the Act of 14 June 1960 – Code of Administrative Procedure (Journal of Laws of 2021, items 735, 1491 and 2052) shall apply.

Art. 13. Fines mentioned in Article 11 constitute income of the state budget.

Art. 14. Whoever fails to fulfil or prevents the fulfilment of the obligation to keep, update, provide access to or input data into the register of payments mentioned in Article 5 (1), or the register of payments mentioned in Article 6 (1), or whoever provides untrue data in the registers, shall be subject to a fine, restriction of personal liberty or imprisonment of up to 2 years.

Chapter 5

Amending provision

Art. 15. In the Act of 20 August 1997 on the National Court Register (Journal of Laws of 2021, items 112, 1598, 1641 and 2106), after Article 49a, Article 49b shall be added, worded as follows:

“Art. 49b. Information mentioned in Article 3 (1) and (2) of the Act on transparency of non-governmental organisation funding (Journal of Laws, item), is also entered in the register of associations, other social and professional organisations, foundations and independent public healthcare establishments”.

Chapter 6

Transitional provisions

Art. 16. 1. The register of payments and the register of agreements mentioned in Article 5 (1) and Article 6 (1), respectively, shall be conducted from 1 January 2023.

2. Provisions of Article 5 (1) and Article 6 (1) shall be applied for the first time to payments received and agreements concluded from 1 January 2023.

Art. 17. Previous secondary legislation issued pursuant to Article 35a of the Act amended in Article 15 shall remain in force until the date of secondary legislation issued pursuant to Article 35a of the act amended in Article 15 comes into effect in the wording given to it in this Act.

Chapter 7

Final provision

Art. 18. The Act comes into effect 30 days after its publication.

ANNEX

SCOPE OF INFORMATION ABOUT PROJECT FUNDING SOURCES

Information about project funding sources contains data about ¹⁾:

- 1) total revenues;
- 2) revenues from unpaid activity;
- 3) revenues from paid activity;
- 4) revenues from business activity;
- 5) revenues from interest and dividends in total;
- 6) revenues from public contracts in total;
- 7) revenues from contracts with the National Health Fund in total;
- 8) revenues from public sources, including:
 - 8.1) 1% of personal income tax in total;
 - 8.2) from funds of a local government unit under open invitations for tenders in total²⁾:
 - 8.2.1) specification of subsidies the value of which was at least PLN 50,000, with the indication of the entity from which the funds originate, purpose of the subsidy, and its amount;
 - 8.3) from the state budget funds under open invitations for tenders²⁾ in total:
 - 8.3.1) specification of subsidies the value of which was at least PLN 50,000, with the indication of the entity from which the funds originate, purpose of the subsidy, and its amount;
 - 8.4.) subsidies granted outside an open invitation for tenders in total, including:
 - 8.4.1) under a simplified procedure (“small grants”, Article 19a of the Act of 24 April 2003 on public benefit activity and on volunteering, Journal of Laws of 2020, item 1057, as amended);
 - 8.4.2) under a special procedure (under procedures specified in Articles 11a, 11b, 11c of the Act of 24 April 2003 on public benefit activity and on volunteering);
 - 8.5) specified-user subsidies in total, including:
 - 8.5.1) from the local government unit’s budget funds;
 - 8.5.2) from the state budget funds;
 - 8.6) refunds/subsidies from the State Fund for Rehabilitation of Disabled Persons (PFRON) or District Labour Office to remunerations or social insurance contributions of employees;

- 8.7) from funds originating from the European Union budget and funds which are not subject to refunding from the aid provided by member states of the European Free Trade Agreement (EFTA) in total;
 - 8.7.1) specification of subsidies the value of which was at least PLN 50,000, with the indication of the entity from which funds originate, purpose of the subsidy and its amount;
- 8.8) from other foreign public sources in total;
 - 8.8.1) specification of subsidies the value of which was at least PLN 50,000, with the indication of the entity from which funds originate, purpose of the subsidy and its amount;
- 9) revenues from non-public sources in total, including from:
 - 9.1) domestic donations and other funds in total;
 - 9.1.1) specification of subsidies the one-off value of which was at least PLN 15,000, with the indication of:
 - 9.1.1.1) in the case of donations from natural persons – indication of the number of donations and individual values;
 - 9.1.1.2) in the case of donations from legal persons – indication of the number of donations and individual values, with the indication of the name and address of the donor;
 - 9.1.2) specification of donations the total of which received from a single donor exceeds PLN 50,000, with the indication of:
 - 9.1.2.1) in the case of donations from natural persons – indication of the number of donations and individual values;
 - 9.1.2.2) in the case of donations from legal persons – indication of the number of donations and individual values, with the indication of the name and address of the donor;
 - 9.2) foreign donations and other foreign funds in total;
 - 9.2.1) specification of donations the one-off value of which is at least PLN 15,000, with the indication of:
 - 9.2.1.1) in the case of donations from natural persons – indication of the number of donations and individual values;
 - 9.2.1.2) in the case of donations from legal persons – indication of the number of donations and individual values, with the indication of the name and address of the donor;
 - 9.2.2) specification of donations the total of which received from a single donor exceeds PLN 50,000, with the indication of:

9.2.2.1) in the case of donations from natural persons – indication of the number of donations and individual values;

9.2.2.2) in the case of donations from legal persons – indication of the number of donations and individual values, with the indication of the name and address of the donor;

9.3) public collections in total;

10) revenues from membership fees in total;

11) other revenues, not mentioned in paragraphs 1-8 in total.

Information about costs incurred by a non-governmental organisation contains data on:

1) the total amount of overall costs;

2) costs incurred for the implementation of statutory goals:

2.1.) for the conducting of unpaid public benefit activity,

2.2.) for the conducting of paid public benefit activity;

3) costs incurred for business activity;

4) administrative expenses;

5) costs incurred for remunerations:

5.1.) payroll (remunerations under a contract of employment),

5.2.) non-payroll (remunerations under a contract of mandate or specific-task contract),

5.3.) of members of the management board;

6) costs incurred for social insurance contributions;

7) costs of interest on loans taken out.

Information about the type of the public benefit activity conducted by a non-governmental organisation contains:

1) information about individual public tasks conducted in the sphere of public benefit activity to the extent specified in Article 4 (1) of the Act of 24 April 2003 on public benefit activity and on volunteering;

2) description of unpaid public benefit activity;

3) description of paid public benefit activity;

4)³⁾ information whether a foundation established pursuant to the Act of 6 April 1984 on foundations (Journal of Laws of 2020, item 2167) or an association with a legal personality, established on the basis of the Act of 7 April 1989 – Law on associations (Journal of Laws of 2020, item 2261) is an obliged institution within the meaning of the

Act of 1 March 2018 on prevention of money laundering and terrorism financing (Journal of Laws of 2022, items 593 and 655), including:

4.1.)³⁾ information about the acceptance or making a payment in cash with the payment value equal to or exceeding the equivalent of EUR 10,000 by a foundation established pursuant to the Act of 6 April 1984 on foundations or an association with a legal personality, established on the basis of the Act of 7 April 1989 – Law on associations, regardless of whether the payment is made as a single operation or several operations which seem linked, together with the indication of the date and amount of the operation.

Explanations:

¹⁾ in the case of funds originating from foreign sources, the PLN equivalent determined using the exchange rate applied for the recognition of revenues in records or books of accounts should be provided

²⁾ each time funds originating from open invitations to tender are mentioned, it should be understood to mean funds awarded from the budget of local government units or funds awarded from the state budget in open invitations to tender ordered by public administration bodies

³⁾ concerns exclusively foundations established pursuant to provisions of the Act of 6 April 1984 on foundations or associations with a legal personality, established on the basis of the Act of 7 April 1989 – Law on associations

JUSTIFICATION

The transparency of funding should constitute one of the leading rules of operation of non-governmental organisations (NGO). Activity carried out for common good according to the non-profit principle, based on using social trust to this type of public activity, requires full transparency. This is important particularly now, in the times of progressing globalisation and dynamic growth of importance of the non-governmental sector in the public life.

The NGO representatives themselves continuously emphasise how important the transparency principle is for the third sector. The introduction of the obligation for non-governmental organisations to disclose information about support and foreign support. New regulations will constitute a guarantee of good practices of non-governmental organisations and implementation of their demands in that respect. They will also provide the society with greater knowledge about the activity of NGOs. Citizens have the right to know where the given non-profit organisation's come from – e.g. whether they come from donations and small contributions, or from foreign subsidies. At the same time, the draft assumes an imposition of new obligations on large non-governmental organisations only, whose revenues from their statutory activity for the previous financial year has exceeded PLN 250,000 and 100,000, respectively. Small entities, with revenues below PLN 250,000, will not be covered by the planned regulations.

This type of regulations are used in legal systems of other countries. In many countries, there are regulations ensuring transparency of operation of non-governmental organisations. As an example, it may be pointed out that in the United States of America, already in 1938, the Foreign Agents Registration Act (FARA) was adopted, which has an established position in the legal system of the USA and which stipulates among other things provision of information about the funding of non-governmental organisations.

The need to create such regulations arises also from the existing legal loophole in Polish regulations which may be used by non-governmental organisations (including foreign ones) to lobby entities, both governmental and non-governmental, and exert direct or indirect influence on public life in our country. Closing this loophole with the planned regulations will make it easier for citizens to express their civil activity without them being unaware of this activity being influenced by foreign entities, which often is contrary to the actual interests of the citizens themselves. This is very important, particularly in the economic context, when in the conditions of progressing globalisation governments of many countries, including supra-national corporations, are in a fierce competition and are interested in influencing the economic policy, including tax policy, of other countries, or issues of regulation of entire markets, in order to achieve solutions that are beneficial to them. The issues of national security and threats

arising from terrorist activity, the financing of which is covert by its nature, cannot be left out here. It is also impossible to overestimate the matter of military security, the lack of transparency in the operations of non-governmental organisations being exploited by Russia, and these organisations being used to influence public opinion in Ukraine and Russia in the face of the armed conflict. The proposed solutions, therefore, are used to realise many values and to protect rights in the constitutional dimension, such as transparency of public life, state security or independence.

The purpose of the planned Act on transparency of non-governmental organisation funding is to ensure transparency of funding non-governmental organisations by defining principles and the method of keeping a register of payments and a register of agreements, disclosing information about support, project funding sources, revenue sources, costs and types of activity conducted by non-governmental organisations, including public benefit organisations.

The planned Act also contains definitions of the terms support and foreign support, which should be understood, respectively, as:

1) any financial or other material benefits acquired, regardless of the legal title, the value of which from one donor in the tax year exceeds PLN 10,000 (support);

2) any financial or other material benefits acquired, regardless of the legal title, originating directly or indirectly from:

- a) foreign states or their governing bodies,
- b) international and foreign organisations, regardless of their legal form,
- c) foreigners,
- d) stateless persons,
- e) Polish legal persons with foreign capital and their related parties in which the share of foreign capital exceeds 50%,
- f) Polish non-governmental organisations 33% of whose revenues in the tax year originate from abroad

- the value of which from one supporting entity in the tax year exceeds PLN 10,000 (foreign support).

The draft Act at the same time stipulates that funds which the non-governmental organisation receives from the European Union budget and funds originating from international organisations of which the Republic of Poland is a member shall not be deemed foreign support.

The draft Act stipulates that non-governmental organisations:

- 1) whose revenues from their statutory activity for the previous financial year exceeded PLN 250,000 or public benefit organisations whose revenues from their statutory activity for the previous financial year exceeded PLN 250,000 submit information about the sources of funding for their projects collectively, within 3 months of the end of the tax year, to the National Court Register, allowing for categories specified in an annex to the Act,
- 2) which have received support or foreign support submit information about entities providing support or foreign support collectively, within 3 months of the end of the tax year, to the National Court Register.

Non-governmental organisations mentioned above will be obliged to publish information about entities providing support or foreign support on their websites.

Moreover, in accordance with the draft regulations, the following organisations will be obliged to provide information about project funding sources:

- 1) non-governmental organisations whose revenue from statutory activity for the previous financial year exceeded PLN 1,000,000;
- 2) public benefit organisations whose revenues from statutory activity for the previous financial year exceeded PLN 1,000,000;

Such information shall be provided via audiovisual, audio and visual means (on a website, on social media profiles, in printed materials).

The draft Act also contains regulations concerning an audit of fulfilment of obligations by non-governmental organisations (including public benefit organisations). In accordance with these regulations, the Director of the National Institute will be able to order an ex officio audit, and at a justified request of a public administration body, a non-governmental organisation, including a public benefit organisation, or another entity. The audit may be conducted through calling the organisation to submit relevant documents and explanations and on site. And in the case of an audit on site, the organisation shall ensure access to books of accounts together with bookkeeping vouchers to authorised audit bodies in the registered office of the organisation or in the location where management of the organisation is conducted, or in another place, with the consent of the audit body.

Moreover, in order to ensure the proper fulfilment of obligations imposed by the author of the draft Act on non-governmental organisations, including public benefit organisations, with regard to the provision of information about project funding sources, the draft Act provides for financial penalties. Financial penalties play the so-called preventive role in the Act. In the event of non-performance or improper performance of these obligations, the Director of the National Institute shall appoint a 30-day deadline for that organisation to provide information about project funding sources. In the case where the appointed deadline is not observed, the

Director of the National Institute shall impose a fine through an administrative decision. The amount of the fine will be between PLN 3,000 and PLN 50,000. Provisions of Section IVa of the Act of 14 June 1960 – Code of Administrative Procedure (Journal of Laws of 2021, items 735, 1491 and 2052) shall apply to the imposition of fines to the extent not regulated by the draft Act. Administrative fines shall be subject to enforcement under the procedure of the Act of 17 June 1966 on enforcement proceedings in administration (Journal of Laws of 2022, item 479) and will constitute the state budget's income.

At the same time, if the fine is not paid within the prescribed deadline, the Director of the National Institute shall apply to the National Court Register (KRS) for the liquidation and removal of such organisation from the register.

The draft Act also contains a penal provision in accordance with which whoever fails to fulfil or prevents the fulfilment of the obligation to keep, update, provide access to or input data into the register of payments, or the register of payments mentioned in Article 6 (1), or whoever provides untrue data in the registers, shall be subject to a fine, restriction of personal liberty or imprisonment of up to 2 years.

The proposed annex to the Act specifies the scope of information about project funding sources. At the same time, it constitutes a detailed instruction for non-governmental organisations, including public benefit organisations, whose data should be provided in order to duly meet the obligation.

The draft additionally provides for the introduction of an obligation on non-governmental organisations to keep a register of payments and a register of agreements, similar to the obligation imposed by the legislator on political parties.

The author of the draft deemed it justified to introduce full openness and transparency both with regard to sources of funding for non-governmental organisations, and individual expenditures of non-governmental organisations with a turnover exceeding PLN 1 million per year. For this purpose it is proposed that non-governmental organisations should keep and update two registers on an ongoing basis: a register of payments and a register of agreements. In the register of payments, NGOs would be obliged to disclose information about any payments made to them. In the register of agreements, in turn, NGOs will be obliged to place information about all agreements concluded by them, which may be subject to disclosure pursuant to provisions on access to public information. Both registers will be kept in the electronic form and will be immediately updated and published on those organisations' websites, thanks to which each interested party will be able to become familiarised with them. Thanks to the fact that the minister competent for finance will specify examples of both registers through a regulation – they will be of standardised nature. At the same time it was stipulated

that in the case of any actions preventing the fulfilment of the obligation to keep, update, provide access to or input data into the register of payments or the register of agreements, or in the case of false data being entered in the registers, such actions shall be subject to a fine, restriction of freedom or imprisonment of up to 2 years.

The draft Act also contains a regulation amending the Act of 20 August 1997 on the National Court Register, in accordance with which information mentioned in Article 3 (1) and (2) of the Act on transparency of NGO funding will be entered in the register of associations, other social and professional organisations, foundations, and independent public healthcare establishments.

It is proposed that the draft Act should enter into force 30 days after its publication.