

ACT of 27 June 1997

on political parties¹ Chapter 1

General provisions

Article 1.

1. A political party is a voluntary organisation acting under a specific name with the view to participating in public life by exerting influence, through democratic methods, on the shaping of the state's policy, or exercising public power.
2. A political party may avail itself of the rights arising hereunder after registration in the register of political parties.

Article 2.

1. Citizens of the Republic of Poland who are aged 18 or over may be members of political parties.
2. A ban on membership in political parties shall be defined by separate acts.

Article 3.

A political party shall base its activities on voluntary work of its members; it may hire employees to run its affairs.

Article 4.

Public authorities shall be required to treat political parties equally.

Article 5.

Political parties shall be ensured access to public radio and television in accordance with the rules laid down in separate acts.

Article 6.

Political parties may not perform tasks reserved by the provisions of law for public authorities or substitute those authorities in performance of such tasks.

Article 7.

A political party may not have organisational units at work places.

¹ Prepared on the basis of: consolidated text Journal of Laws of 2001 No. 79, item 857, No. 154, item 1802, of 2002 No. 127, item 1089, of 2003 No. 57, item 507, of 2004 No. 25, item 219, No. 273, item 2703, of 2005 No. 167, item 1398, of 2008 No. 171, item 1056.

Chapter 2

Structure and rules of operation of political parties

Article 8.

Political parties shall develop their structures and rules of operation in accordance with principles of democracy, specifically by ensuring transparency of those structures, appointing the party's governing bodies by election and adopting resolutions by majority vote.

Article 9.

1. The constitution of a political party shall specify its purposes, structure and rules of operation, and in particular:
 - 1) the party's name, abbreviated name and seat,
 - 2) manner of acquiring and losing membership,
 - 3) rights and obligations of members,
 - 4) the party's governing bodies, including bodies representing the party in dealings with third parties and authorised to incur financial obligations, their competencies and duration of their term of office,
 - 5) procedure for appointing the party's governing bodies and filling vacant seats on those bodies,
 - 6) manner of incurring financial obligations, raising funds and procedure for preparing and approving the statement of the party's financial activities,
 - 7) rules of establishing and winding up the party's local organisational units,
 - 8) rules for amending the constitution,
 - 9) manner of dissolving the party and procedure for merging with other party or parties.
2. The constitution of a political party shall be adopted by the general assembly of the party's members or the assembly of their democratically elected representatives.

Article 10.

A member of a political party shall have the right to leave it.

Chapter 3

Register of political parties

Article 11.

1. A political party shall have an application made for its entry in the register of political parties, hereinafter referred to as the "register" maintained by the District Court in Warsaw, hereinafter referred to as the "Court".
2. The application should include the party's name, abbreviated name and the address of its seat as well as full names and addresses of persons making up its governing bodies authorised under its constitution to represent the party in dealings with third parties and to incur financial obligations. The application may be appended with the specimen of the political party's graphic symbol.
3. The application should be appended with:
 - 1) the political party's constitution,
 - 2) the list containing full names, addresses of residence and PESEL identification numbers and personal signatures of at least 1000 citizens of the Republic of Poland

supporting the application who are aged 18 or over and have full capacity to perform acts in law; each page of the list should bear the name of the political party for which an entry in the register is sought.

4. The provisions of the Act of 5 July 1990 - Law on Gatherings (Journal of Laws No. 51, item 297, of 1999 No. 41, item 412, of 2000 No. 12, item 136 and of 2001 No. 46, item 499) shall apply accordingly to the collection of signatures from persons supporting the application referred to in paragraph 3.
5. The name, abbreviated name and graphic symbol of a political party should be distinctly different from names, abbreviated names and graphic symbols of the already existing parties.
6. The application shall be made by three persons from among those referred to in paragraph 2, who assume responsibility for the truthfulness of data included in the application.

Article 12.

1. The Court shall make an entry of a political party in the register immediately, if the application complies with the provisions of law.
2. Entry shall also be construed to mean amendment or deletion of an entry.
3. Cases concerning entry in the register shall be examined *in camera*; the Court may decree that a hearing be held.
4. The Court shall deliver its judgement in the form of a decision.
5. The decision on the entry may be appealed against, unless the provisions of this Act provide otherwise.

Article 13.

1. If an application to enter a political party in the register was made in violation of the provisions of Article 11 (2) to (6), the Court shall call on the applicants to remove identified defects within the time limit set by it, but not longer than 3 months.
2. In the case of failure to remove defects within such a time limit and in such a manner as indicated by the Court, the Court shall issue a decision refusing to enter a political party in the register.
3. The decision may be appealed against within 14 days from its delivery or announcement in open court.

Article 14.

1. If concerns arise as to the compliance with the Constitution of the purposes and rules of operation of a political party set out in its constitution, in accordance with Article 9 (1), or in its programme, the Court shall suspend the proceedings referred to in Article 12 and shall petition the Constitutional Tribunal to examine the compliance of the political party's purposes with the Constitution.
2. There shall be no appeal against the decision referred to in paragraph 1.
3. If the Constitutional Tribunal delivers a judgement finding the political party's purposes to be non-compliant with the Constitution, the Court shall refuse to enter the party in the register.
4. There shall be no appeal against the Court's decision referred to in paragraph 3.

Article 15.

Final and binding decisions of the Court in cases regarding entry in the register shall be announced, free of charge, in the “*Monitor Sądowy i Gospodarczy*” gazette and shall be forwarded to the State Electoral Commission.

Article 16.

A political party shall acquire legal personality upon its entry in the register.

Article 17.

The name, abbreviated name and graphic symbol of a political party sought to be entered in the register in the manner specified in Article 11 shall be subject to legal protection as envisaged for personal rights.

Article 18.

1. The register together with the texts of political parties’ constitutions shall be open to public inspection.
2. Anyone shall have the right to receive from the Court certified copies and extracts from the register and constitutions of political parties.
3. Copies and extracts shall be subject to a fee. Such fees shall constitute income of the state budget.
4. (repealed).

Article 19.

1. A political party shall be required to notify the Court about:
 - 1) amendment of the party’s constitution,
 - 2) change of the address of the party’s seat,
 - 3) changes in the composition of governing bodies authorised under its constitution to represent the party in dealings with third parties and to incur financial obligations.
2. A political party shall notify the Court about changes specified in paragraph 1 immediately, but not later than within 14 days from the date these changes were made.

Article 20.

1. In the event that a political party fails to fulfil the requirements laid down in Article 19, the Court shall call on the relevant governing body of the political party to provide explanations or submit missing data within a time limit set by it, not shorter than 3 months. If doubts arise, the Court shall examine whether the procedure for appointing the party’s governing bodies or filling vacant seats on those bodies referred to in Article 9 (1) (5) has been complied with.
2. If the time limit referred to in paragraph 1 expires with no submissions made, the Court shall issue a decision to strike the political party from the register.

Article 21.

1. If a political party introduces to its constitution changes which are inconsistent with Article 8, the Court may petition the Constitutional Tribunal to examine whether the purposes and rules of operation of the political party comply with the Constitution.
2. The provisions of Article 14 (2) to (4) shall apply accordingly.

Article 22.

Cases concerning registration of a political party in the register shall be governed by the provisions of the Code of Civil Procedure concerning non-litigious procedure, having regard to the provisions of this Act, providing that an appeal of last resort may only be made against decisions of the second-instance court regarding registration in or striking from the register.

Article 23.

The Minister of Justice shall specify, by way of a regulation, the specimen of and the manner of keeping the register of political parties as well as detailed rules for issuing copies and extracts referred to in Article 18.

Chapter 4

Finances and financing of political parties

Article 23a.

Sources of financing of political parties shall be open to public inspection.

Article 24.

1. Assets of political parties shall accrue from membership fees, gifts, inheritance, bequests, property income and subventions and subsidies specified by acts of law.
2. A political party's assets may only be used for purposes in line with its constitution or for charitable purposes.
3. A political party may not carry on business activities.
4. A political party may derive income from its assets originating only from:
 - 1) interest paid on funds deposited in bank accounts and term deposits,
 - 2) trading in Treasury bonds and Treasury bills,
 - 3) sale of assets owned by it,
 - 4) activities referred to in Article 27.
5. A political party may lend real estate and premises owned by it only for use as offices of deputies and senators as well as offices of municipal, county or provincial councillors.
6. A political party may not carry out public collections.
7. A political party may take out bank loans for purposes in line with its constitution.
8. A political party may accumulate funds only in bank accounts, subject to Article 26a.

Article 25.

1. A political party may receive funds only from natural persons, subject to the provisions of paragraph 2, Article 24 (4) and (7), Article 28 (1) and the provisions of acts of law concerning elections to the Sejm of the Republic of Poland and to the Senate of the Republic of Poland as well as elections to the European Parliament, regarding earmarked subsidy.
2. A political party may not accept funds originating from:
 - 1) natural persons who do not have a place of residence in the Republic of Poland, with the exception of Polish citizens living abroad,
 - 2) foreigners who have a place of residence in the Republic of Poland.
3. The provisions of paragraph 1 and 2 shall apply accordingly to non-monetary contributions.

4. The total sum of payments from a natural person to a political party, excluding membership fees amounting in any given year to not more than the minimum wage set in pursuance of separate regulations, prevailing on the day immediately preceding the date of payment, as well as payments to the Election Fund of a political party may not exceed in any given year 15 times the minimum wage set in pursuance of separate regulations, prevailing on the day immediately preceding the date of payment.
5. A single payment of the sum exceeding the minimum wage set in pursuance of separate regulations, prevailing on the day immediately preceding the date of payment, may be made to a political party only by cheque, transfer or payment card.

Article 26. (deleted).

Article 26a.

The obligation for a political party to collect cash in bank accounts shall not apply to proceeds from membership fees not exceeding from a single member in any given year the amount of the minimum wage set in pursuance of separate regulations, prevailing on the day immediately preceding the date of payment, which are left to the disposal of the party's local organisational units - to be used to cover expenses relating to their day-to-day operations.

Article 27.

Own activities carried out by a political party involving sale of the text of its constitution or the party's programme, as well as items symbolising the party and publications promoting the political party's purposes and activities as well as the provision of minor services to third persons using the party's own office equipment shall not be deemed business activities within the meaning of separate regulations.

Article 28.

1. A political party which:
 - 1) in an election to the Sejm, having independently formed an electoral committee, received nationwide at least 3% of validly cast votes on its district lists of candidates for deputies, or
 - 2) in an election to the Sejm was a member of a coalition, whose district lists of candidates for deputies received nationwide at least 6% of validly cast votes,shall be entitled to receive for the duration of the term of office of the Sejm, in the manner and in accordance with the rules set out in this Act, a subsidy from the state budget for its activities envisaged by its constitution, hereinafter referred to as the "subsidy".
2. The subsidy payable to an electoral coalition of political parties shall be divided among its member parties in such proportions as specified in an agreement forming the electoral coalition. Proportions specified in such an agreement may not be changed.
3. An agreement forming an electoral coalition shall be submitted for registration with the State Electoral Commission, otherwise being null and void.
4. If political parties that make up an electoral coalition did not specify proportions referred to in paragraph 2 in their agreement forming the electoral coalition, the subsidy shall not be paid.
5. If an electoral coalition dissolves after it has become eligible to receive the subsidy, the subsidy shall be paid to political parties that make up the electoral coalition in such proportions as specified in an agreement forming the electoral coalition.

6. The subsidy referred to in paragraph 1 shall be payable starting from 1 January of the year following the year in which an election was held. The subsidy shall be paid until the end of the year, in which the next election is to be held, subject to Article 32.

Article 29.

1. The amount of the annual subsidy referred to in Article 28 for a given political party or an electoral coalition shall be determined on a gradual degression basis pro rata to the total number of valid votes cast on district lists of candidates for deputies of such a party or electoral coalition, with breakdown by the number of votes corresponding to individual percentage brackets, in accordance with the following formula:

$$S = W_1 \times M_1 + W_2 \times M_2 + W_3 \times M_3 + W_4 \times M_4 + W_5 \times M_5$$

where individual symbols mean:

S - amount of annual subsidy,

W_{1-5} - numbers of votes calculated successively for each line of the following table, provided separately as a result of breaking down the total number of valid votes cast nationwide on district lists of candidates for deputies from a given political party or electoral coalition according to the percentage bracket,

M_{1-5} - amount in PLN for consecutive lines of the following table:

Line	Total valid votes cast nationwide on district lists of candidates for deputies from a given political party or electoral coalition with breakdown respectively for each bracket		Amount for one vote (M)
	percentage	number of votes	
1	up to 5%		PLN 10.00
2	above 5% up to 10%		PLN 8.00
3	above 10% up to 20%		PLN 7.00
4	above 20% up to 30%		PLN 4.00
5	above 30%		PLN 1.50

2. The annual subsidy in the amount determined in pursuance of paragraph 1 and Article 28 shall be paid each year during the term of office of the Sejm to a given political party in four equal quarterly instalments, subject to Article 32.
3. The basis for payment of the subsidy shall be an application for payment of the subsidy for a given year submitted by a political party's governing body authorised by its constitution to represent it in dealings with third parties, by 31 March of each year, prepared using the official form and approved by the State Electoral Commission in terms of eligibility for the subsidy and its amount.
4. Proceeds of the subsidy shall be kept in a separate sub-account of a political party's bank account. The subsidy shall be remitted to a bank account indicated by a political party by the minister responsible for public finances.
5. The first quarterly instalment of the subsidy due to a political party shall be paid within 30 days at the latest from the publication by the State Electoral Commission in the Official Journal of the Republic of Poland "Monitor Polski" of a notice about approved and rejected election reports from electoral committees.

6. The minister responsible for public finances shall, by way of a regulation, increase the amounts referred to in paragraph 1, if the consumer price index rises overall by more than 5%, by such an amount as corresponds to the increase of those prices.
7. The consumer price index referred to in paragraph 6 shall be set on the basis of the communiqué of the President of the Central Statistical Office published in the Official Journal of the Republic of Poland "Monitor Polski" by the 20th day of the first month of each quarter.

Article 30.

1. A political party shall set up the Expert Fund.
2. Funds accumulated in the Expert Fund may originate only from a political party's own payments.
3. A political party which is in receipt of the subsidy shall remit between 5% and 15% of the subsidy to the Expert Fund.
4. Funds accumulated in the Expert Fund may be used to finance legal, political, sociological and socio-economic expert opinions and to finance publishing and educational activities relating to a political party's business envisaged by its constitution.
5. The proceeds of the Expert Fund shall be kept in a separate sub-account of a political party's bank account.

Article 31.

1. In the event that a political party merges with other party or parties, the subsidy referred to in Article 28 shall accrue to the new party in the amount equal to the sum of the subsidies fixed for the merging parties.
2. The subsidy shall be paid on the basis of an application submitted by the competent governing body of the new political party, beginning from the month, in which the Court made a relevant entry in the register.
3. In cases referred to in Article 45, the subsidy accruing to a political party shall cease to be paid as from the month following the month, in which a political party dissolved or had a winding-up order made against it by the Court.

Article 32.

Should the term of office of the Sejm be shortened, an entitlement to the subsidies accruing to political parties shall expire at the end of the quarter, in which the term of office of the Sejm ended.

Article 33.

1. Subsidy-related expenditure shall be covered out of the state budget under section Budget, Public Finances and Financial Institutions.
2. The minister responsible for public finances shall specify, by way of a regulation:
 - 1) detailed manner of filing an application referred to in Article 29 (3) and detailed rules of payment of the subsidy,
 - 2) having consulted the State Electoral Commission, the specimen of the official form referred to in Article 29 (3).

Article 34.

1. Political parties shall prepare an annual financial statement of the received subsidy and expenses paid out of the subsidy, hereinafter referred to as the "statement".

2. Political parties shall submit the statement for the calendar year to the State Electoral Commission by 31 March of the following year.
3. The minister responsible for public finances, having consulted the State Electoral Commission, shall specify, by way of a regulation, the specimen of the statement together with necessary guidance as to the manner of preparing same as well as the scope of data contained therein, such as to allow, in particular, reliable verification of data on the use of subsidy proceeds, including proceeds of the Expert Fund.
4. The statement shall be filed together with the appended opinion and report of the registered auditor appointed by the State Electoral Commission. Costs of preparing the opinion and the report shall be covered by the National Electoral Office.
- 4a. The statement shall be filed in writing and on a computer data storage medium, whose type and software format shall be specified by the minister responsible for public finances in the regulation referred to in paragraph 3.²
5. The statement shall be published by the State Electoral Commission in the Official Journal of the Republic of Poland "Monitor Polski" within 14 days of the date of filing thereof with the State Electoral Commission.

Article 34a.

1. Within 4 months of the date of filing of the statement, the State Electoral Commission shall:
 - 1) approve the statement without qualifications,
 - 2) approve the statement, indicating shortcomings,
 - 3) reject the statement.
- 1a. The statement shall be rejected if a political party is found to use proceeds of the received subsidy for purposes unrelated to its activities envisaged by its constitution.
2. Should doubts arise as to the truthfulness or fairness of the statement, the State Electoral Commission may ask a given political party to remedy defects in the statement or to provide explanations within the stated time limit.
3. When examining the statement, the State Electoral Commission may commission expert analyses or opinions.
4. When examining the statement, the State Electoral Commission may demand necessary assistance from public authorities.
5. Within 14 days of the date of publication of the statement referred to in Article 34 (5):
 - 1) political parties,
 - 2) associations and foundations, whose by-laws provide for activities involving reviews of financing of political parties- may submit to the State Electoral Commission justified objections in writing concerning the statement.
6. The State Electoral Commission shall, within 60 days of the submission of an objection referred to in paragraph 5, give a written answer to the objection.

Article 34b.

1. In the event that the State Electoral Commission rejects the statement, a political party shall have the right to lodge, within 7 days of the date of delivery of the decision about rejection of the statement, a complaint with the Supreme Court against the State Electoral Commission's decision rejecting the statement.

² new wording of Article 34 (4a) enters into force on 8/10/2008 (Journal of Laws of 2008 No. 171, item 1056)

2. The Supreme Court shall examine the complaint sitting as a panel of seven judges. The provisions of the Code of Civil Procedure concerning non-litigious procedure shall apply accordingly to the examination of the complaint.
3. The Supreme Court shall examine the complaint and render its judgement in the case within 60 days of the date of receipt of the complaint. There shall be no legal remedy against the judgement of the Supreme Court.
4. If the Supreme Court finds the complaint referred to in paragraph 1 to be legitimate, the State Electoral Commission shall issue a decision about the approval of the statement.

Article 34c.

1. A political party shall forfeit its entitlement to receive the subsidy for a year, if:
 - 1) it fails to file the statement by the deadline specified in Article 34 (2) or
 - 2) the statement is rejected by the State Electoral Commission or
 - 3) the Supreme Court dismisses the complaint referred to in Article 34b (1).
2. The political party shall forfeit its entitlement to the subsidy in the calendar year following the year, in which an event referred to paragraph 1 occurred.

Article 35.

1. A political party shall set up a permanent Election Fund in order to finance its participation in elections to the Sejm and to the Senate, in elections for the President of the Republic of Poland, in elections to the European Parliament and in elections to local government bodies.
2. A political party's expenses in respect of purposes referred to in paragraph 1 may only be paid through the Election Fund starting from the day an election campaign commenced. To this end, funds shall be remitted to a separate bank account of a relevant electoral committee.
3. A political party shall notify the State Electoral Commission about the establishment and liquidation of the Election Fund.
4. The name of the fund shall be: "Election Fund of (name of the party)".

Article 35a.

1. Financial management of the Election Fund shall be the responsibility of and shall be exercised by its financial agent.
2. The following persons may not serve as a financial agent:
 - 1) candidate for President of the Republic of Poland, deputy, senator or councillor,
 - 2) public officer within the meaning of Article 115 § 13 of the Penal Code.
3. Any given person may act as a financial agent only in respect of one Election Fund.

Article 36.

1. Funds accumulated in the Election Fund may originate only from a political party's own payments and from donations, inheritance and bequests.
2. (deleted).
3. The Election Fund proceeds shall be kept in a separate bank account.

Article 36a.

1. The total sum of payments from a natural person to the Election Fund of a given political party in any given year may not exceed 15 times the minimum wage set in pursuance of separate regulations, prevailing on the day immediately preceding the date of payment.
2. If, in a given calendar year, more than one election or national referendum is held, then the total sum of payments to the Election Fund referred to in paragraph 1 shall be increased to 25 times the minimum wage set in pursuance of separate regulations, prevailing on the day immediately preceding the date of payment. The provision of the first sentence shall not apply to by-elections to the Senate as well as by-elections, repeat elections and early elections and new elections to decision-making bodies of local government units, during their term of office.
3. Monies may be paid to the Election Fund only by cheque, transfer or payment card.

Article 36b. (deleted).

Article 37.

Proceeds of the Election Fund of a political party:

- 1) in the case of a merger with other party or parties, shall be transferred to the Election Fund of the new party,
- 2) in the case of a split of the party, shall be transferred to the Election Fund of newly created parties in equal parts, unless upon its dissolution, the party fixes other distribution ratios,
- 3) in the case of winding-up of the party, shall be donated to charity.

Article 37a.

All notices and written communications provided by a political party with a view to raising funds:

- 1) for an election - shall contain information about the wording of the provisions of Article 25, Article 36a, Article 49c (3) and Article 49g (2);
- 2) for a referendum - shall contain information about the wording of the provisions of Article 25 and Article 49c (3).

Article 38.

1. A political party shall submit to the State Electoral Commission, by 31 March of each year at the latest, a report on the sources of raised funds, including bank loans and terms on which these were obtained and on spending out of the Election Fund in the previous calendar year, hereinafter referred to as the "report".
2. The minister responsible for public finances, having consulted the State Electoral Commission, shall specify, by way of a regulation, the specimen of the report, together with necessary guidance as to the manner of preparing same as well as a list of documents to be appended. The specimen shall specify in particular the manner of separate accounting for proceeds of the Election Fund of a political party.
3. The report shall be appended with an opinion and report of the registered auditor covering receipts into the Election Fund of political party. The registered auditor shall be appointed by the State Electoral Commission and costs of preparing the opinion and the report shall be covered by the National Electoral Office.
- 3a. The report shall be filed in writing and on a computer data storage medium, whose type and software format shall be specified by the minister responsible for public finances in the regulation referred to in paragraph 2.

4. The report together with the opinion and the report referred to in paragraph 3 shall be published by the State Electoral Commission in the Official Journal of the Republic of Poland "Monitor Polski" within 14 days of the date of filing thereof with the State Electoral Commission.

>³Article 38a.

1. Within 4 months of the date of filing of the report, the State Electoral Commission shall:
 - 1) approve the report without qualifications,
 - 2) approve the report, indicating shortcomings,
 - 3) reject the report.The provisions of Article 34a (2) to (6) shall apply accordingly.
2. The report shall be rejected, if:
 - 1) a political party carries on business activities,
 - 2) funds have been raised from public collections,
 - 3) funds are kept outside a bank account, in contravention of the provisions of Article 24 (8),
 - 4) funds are accepted from natural persons referred to in Article 25 (2) or funds are raised from other impermissible sources,
 - 5) expenditure is accumulated or made for election campaigns otherwise than through the Election Fund,
 - 6) proceeds of the Election Fund are accumulated outside a separate bank account in contravention of the provisions of Article 36 (3).

Article 38b.

In the event that the State Electoral Commission rejects the report, a political party shall have the right to lodge, within 7 days of the date of delivery of the decision rejecting the report, a complaint with the Supreme Court against the State Electoral Commission's decision rejecting the report. The provisions of Article 34b (2) to (4) shall apply accordingly.

Article 38c.

1. In the event that a political party fails to file the report within the time limit specified in Article 38 (1), the State Electoral Commission shall petition the Court to strike that party from the register.
2. In the case referred to in paragraph 1, after holding a hearing, the Court shall issue a decision to strike the political party from the register.

Article 38d.

In the event that the State Electoral Commission rejects the report or - where a complaint has been lodged against the decision to reject the report - in the event that the complaint is dismissed by the Supreme Court, the political party shall lose its entitlement to receive the subsidy during the next three years, in which it is eligible to receive it. This time period shall be counted from the beginning of the quarter following the quarter, in which the report was rejected, and where a complaint is lodged against the decision to reject the report - the time period shall be counted from the beginning of the quarter following the quarter, in which the complaint was dismissed by the Supreme Court.

Article 39. (deleted).

³ new wording of Article 38 (3a) enters into force on 8/10/2008 (Journal of Laws of 2008 No. 171, item 1056)

Article 39a.

1. Financial gains donated to a political party or an Election Fund in contravention of the provisions of Article 24 (3), (6) and (8), Article 25, Article 36 (1) and (3) or Article 36a shall be forfeited to the Treasury.
2. The provision of paragraph 1 shall not apply to financial gains donated to a political party or the Election Fund in contravention of the provisions of this Act, which were not accepted by the party or were returned by it to the donor within 30 days from the date of donation at the latest.
3. If a financial gain has been accepted, used up or lost, subject to forfeiture shall be the equivalent thereof. Acceptance of a financial gain in contravention of the provisions of the Act shall be ascertained by the State Electoral Commission in its decision on the report on the sources of raised funds, including bank loans and terms on which these were obtained and on spending out of the Election Fund in the previous calendar year.
4. A political party, within 60 days from the issuance of the decision referred to in paragraph 3 by the State Electoral Commission, may voluntarily pay a financial gain obtained unlawfully to the account of the tax office having jurisdiction over its seat. The proof of payment of the proceeds to the State Treasury shall be submitted by such a political party to the State Electoral Commission.
5. Where a political party refuses to voluntarily give up a financial gain to the State Treasury within the time limit specified in paragraph 4, the minister responsible for public finances shall, at the request of the State Electoral Commission, petition the District Court in Warsaw to order forfeiture of the financial gain.
6. The provisions of the Code of Civil Procedure concerning non-litigious procedure shall apply accordingly to the proceedings concerning forfeiture of a financial gain.
7. In court proceedings in cases relating to forfeiture of financial gains and in enforcement proceedings relating to those cases, the State Treasury shall be represented by the tax authority having jurisdiction over a political party's seat.

Article 40.

Taxation of political parties shall be governed by corporate income tax regulations.

Article 41.

The minister responsible for public finances, having consulted the State Electoral Commission, shall specify, by way of a regulation, the rules of keeping accounts by a political party, and in particular of documenting and recording income, expenditure, settlements and property assets, and preparing financial statements - including keeping records of and accounting for received public funds.

Chapter 5

Proceedings to ascertain non-compliance of the purposes and activities of political parties with the Constitution

Article 42.

Examination of cases for ascertainment of non-compliance of the purposes and activities of political parties with the Constitution shall fall within the competence of the Constitutional Tribunal.

Article 43.

The procedure in respect of proceedings before the Constitutional Tribunal in cases referred to in Article 42 is laid down by the Act of 29 April 1985 on the Constitutional Tribunal.

Article 44.

1. If the Constitutional Tribunal delivers a judgement finding a political party's purposes or activities to be non-compliant with the Constitution, the Court shall immediately issue a decision to strike the party from the register.
2. There shall be no appeal against the Court's decision referred to in paragraph 1.

Chapter 6

Winding up of a political party

Article 45.

A political party shall be wound up as a result of:

- 1) dissolution in pursuance of the resolution of the party's authorised governing body provided for by its constitution,
- 2) Court's decision to strike the party from the register for reasons referred to in Article 20, 21, 39 and 44.

Article 46.

1. Where a political party is dissolved in pursuance of its own resolution, the party's competent governing body shall immediately submit to the Court the resolution on the party's self-dissolution and on appointment of its liquidator.
2. If a political party fails to appoint a liquidator in accordance with paragraph 1, a liquidator of that party shall be appointed by the Court.
3. After the completion of liquidation, the Court shall issue a decision to strike the political party from the register. There shall be no appeal against the Court's decision.

Article 47.

After the decision referred to in Article 45 (2) becomes final, the Court shall order the winding up of a political party and shall appoint its liquidator.

Article 48.

The cost of winding up shall be covered out of the assets of the liquidated political party. If the party's assets are sufficient to cover only a portion of the costs of its winding up, the outstanding portion of such costs shall be covered by the State Treasury.

Article 49.

To matters relating to the winding up of a political party which are not regulated herein, the provisions of Chapter 5 of the Act of 7 April 1989 - Law on Associations (Journal of Laws of 2001 No. 79, item 855) shall apply accordingly.

Chapter 6a

Criminal provisions

Article 49a.

A person who carries out public collection in violation of the prohibition referred to in Article 24 (6) shall be subject to a fine.

Article 49b.

A person who:

- 1) on behalf of a political party lends real estate and premises owned by it to be used otherwise than as offices of deputies, senators or offices of municipal, county or provincial councillors,
- 2) violates the principles laid down in Article 24 (8) concerning the manner of accumulating funds of a political party,
shall be subject to a penalty of a fine.

Article 49c.

A person who:

- 1) uses a political party's assets for purposes other than specified in Article 24 (2),
- 2) carries on business activities on behalf of a political party in contravention of the provision of Article 24 (3),
- 3) donates to a political party or receives on behalf of a political party funds or non-monetary contributions in contravention of the provisions of Article 25,
shall be subject to a fine of from PLN 1000 to PLN 100 000.

Article 49d.

A person who fails to fulfil or prevents the fulfilment of the obligation to prepare and submit the statement referred to in Article 34 (1) or provides untrue data therein,
shall be subject to a fine, a penalty of restriction of liberty or imprisonment of a maximum of 2 years.

Article 49e.

A person who uses funds collected in the Election Fund for purposes other than specified in Article 35 (1),
shall be subject to a fine of from PLN 1000 to PLN 100 000.

Article 49f.

A person who:

- 1) spends a political party's funds to finance election campaigns otherwise than through the Election Fund,
- 2) fails to fulfil or prevents the fulfilment of the obligation to prepare and submit the report referred to in Article 38 or provides untrue data therein,

shall be subject to a fine, a penalty of restriction of liberty or imprisonment of a maximum of 2 years.

Article 49g.

A person who:

- 1) violates the principles laid down in Article 36 (3) concerning the manner of keeping the proceeds of the Election Fund,
- 2) makes payments to the Election Fund in the amount exceeding limits set out in Article 36a (1) or (2),
- 3) fails to stipulate in the bank account agreement concluded by him on behalf of the Election Fund that payments to the Election Fund may only be made in the manner specified in Article 36a (3),

shall be subject to a penalty of a fine.

Article 49h.

Proceedings in cases referred to Article 49b and Article 49g shall be governed by the provisions concerning proceedings in petty crime cases.

Chapter 7

Changes in regulations in force

Articles 50 to 59 (omitted).

Chapter 8

Transitional and final provisions

Articles 60 to 61 (omitted).

Article 62.

To cases regarding registration in the register of political parties commenced before the date of entry of the Act into force, the currently-applicable provisions shall apply.

Article 63.

The Act of 28 July 1990 on political parties (Journal of Laws No. 54, item 312) shall be repealed.

Article 64.

The Act shall enter into force 30 days after its promulgation, except for the provision of Article 58 which shall enter into force 4 months after the promulgation.