**NOTICE OF BANKRUPTCY TO A FOREIGN CREDITOR**

HAVING ITS HABITUAL RESIDENCE, DOMICILE OR REGISTERED OFFICE IN THE EUROPEAN UNION

**(FIRST SERVICE**

**IN BANKRUPTCY PROCEEDINGS)**

|  |  |
| --- | --- |
| **Bankrupt:**  *Upadły:* | {Name or business name/ *imię i nazwisko lub nazwa*}  {Pesel and NIP/KRS and NIP/other identification number */ Pesel oraz NIP/KRS oraz NIP/inny numer identyfikacyjny*}  - hereinafter referred to as the “**Bankrupt**” |
| **Trustee in bankruptcy:**  *Syndyk:* | {Name or business name/ *imię i nazwisko lub nazwa*}  restructuring adviser licence no. {....} // KRS no. {....}  address of the trustee in bankruptcy:  ul. {street name/*nazwa*} {building number/*nr budynku*} {premises number/*nr lokalu*} {postcode/*kod pocztowy*} {town/*poczta*}  e-mail address: {e-mail address}  NDR (National Debtors Register) account identifier: {number/*numer*}  - hereinafter referred to as the “**Trustee in bankruptcy**” |
| **Bankruptcy Court:**  *Sąd upadłościowy:* | {court name/ *nazwa sądu*}  ul. {street name} {building number} {premises number}  {postcode}{town} |
| **Court of Appeal with jurisdiction over the case:**  *Właściwy dla sprawy sąd odwoławczy:* | {court name} ul. {street name/*nazwa*} {building number/*nr budynku*} {premises number/*nr lokalu*} {postcode/*kod pocztowy*} {town/*poczta*} - hereinafter referred to as the “**Court of Appeal”** |
| **Date of bankruptcy declaration:**  *Data ogłoszenia upadłości:* | {calendar/ *kalendarz*} |
| **Case file no.:**  *Sygn. akt:* | {......} |
| **Bank account for the payment of a lump-sum fee for late lodgement of claims:**  *Rachunek bankowy dla uiszczania zryczałtowanej opłaty za spóźnione zgłoszenia wierzytelności:* | {bank account number/ *nr rachunku bankowego*} |
| **Amount of the lump-sum fee as at the date of bankruptcy declaration:**  *Wysokość zryczałtowanej opłaty wg stanu z dnia ogłoszenia upadłości:* | PLN {digits/*cyfry*} |

Acting in my capacity as a Trustee in bankruptcy, pursuant to Article 176 of the Act of 28 February 2003 - Bankruptcy Law (hereinafter also referred to as: “**b.l**.”), I hereby notify you of the declaration of a bankruptcy of the debtor, which is the above-mentioned Bankrupt, and I instruct you on the content of the provisions to the extent necessary to exercise your rights in the course of the bankruptcy proceedings.

**PART A**

**General information on bankruptcy proceedings**

1. ***What are the rules for drafting and filing pleadings and documents in bankruptcy proceedings?***
2. In bankruptcy proceedings, pleadings and documents shall be filed **exclusively** via the IT system supporting the court proceedings (hereinafter referred to as the “**NDR System**”) using the forms available in that system (the rules for logging into the NDR System are described later in this manual). In the absence of a form dedicated to a specific type of pleading or document, search for the template form entitled “Other Pleadings” under the tab “Document Catalogue” (this is pleading numbered 70008).
3. The aforementioned (in clause 1) obligation to file pleadings and documents via the NDR System does not apply to the following pleadings:

* pleadings and documents containing classified information within the meaning of the Classified Information Protection Act of 5 August 2010,
* bids submitted in the course of a tender or auction.

1. Pleadings and documents filed through the NDR System shall be signed in one of the following ways: (i) with a qualified electronic signature, (ii) with a trusted signature, (iii) with a personal signature or (iv) authentication in a manner that ensures the traceability and integrity of the data being verified in electronic form and that is accessible in the information and communication system supporting the court proceedings.
2. Pleadings filed through the NDR System shall be accompanied by attachments in electronic form (either scans or electronic documents). Scans of paper documents to be entered into the NDR System by a party's attorney who is an advocate, attorney-at-law, patent attorney or attorney for the General Attorney of the State Treasury of the Republic of Poland or a restructuring adviser constitute an electronically certified copy of the document. In contrast, scans uploaded to the NDR System by other parties constitute an electronic copy of the document. In the case of filing an electronic copy of a document, it is necessary to submit to the court without waiting for a summons within 3 days from the date of filing the pleading the original document or a copy certified to be a true copy of the original in accordance with the provisions of the Act of 17 November 1964 - Code of Civil Procedure (hereinafter referred to as the “**c.c.p.**”). Submission of an original or a copy of a document after the statutory deadline will result in the return of the original or the copy of the document filed after the statutory deadline pursuant to Article 130 § 2 of the c.c.p., which applies mutatis mutandis. If the pleading is addressed not to the Court but to the Trustee in bankruptcy, the above-mentioned rule shall be applied to the Trustee in bankruptcy and the pleading shall be submitted to the office of the Trustee in bankruptcy.
3. ***How do the court and the trustee in bankruptcy make service in bankruptcy proceedings?***
4. Pleadings, orders and decisions shall be served through the NDR System. This does not apply to the first service made on a natural person, a legal person or an organisational unit which is not a legal person but which is endowed with legal capacity by law, if the person has not filed any pleading in the case.
5. Pleadings, orders and decisions addressed to a person or unit who does not have an account in the NDR System shall be left in the case file and deemed duly served.
6. ***How to create an account in the NDR System?***
7. A natural person's account is set up in the NDR System. To set up an account, it is necessary to: (i) specify a user name, (ii) specify an e-mail address for notifications, (iii) specify a password, and (iv) submit a trusted signature, qualified electronic signature, personal signature or authentication through the use of an electronic identification means issued by an electronic identification system connected to a national electronic identification node.
8. To set up an account in the NDR System, start a web browser and open the page at: <https://prs.ms.gov.pl/krz>
9. Next, click on the “Login” box, followed by the “Register” box, and then select one of the available methods for creating an account: (i) a National Electronic Identification Node or (ii) a Qualified Electronic Signature.
10. Then follow the instructions on the website.
11. An account for an entity that is not a natural person is set up in the NDR System by:
12. the Court - after a pleading has been filed through the NDR System on behalf of that entity or
13. the Minister of Justice - upon notification through the NDR System of the need for an account

- with the simultaneous notification of the account administrator(s).

1. The notification of the entity that is not a natural person referred to above shall be accompanied by documents confirming the authority to act on behalf of the entity that is not a natural person, unless the determination of the authority is possible on the basis of a list or other register to which the Minister of Justice has electronic access; this circumstance shall be indicated in the content of the notification.
2. Instructional videos on how to set up an account can be found at: <https://www.gov.pl/web/sprawiedliwosc/filmy-instruktazowe>
3. For details on how to set up an account, how to log in for the first time and how to use the NDR System, please visit: <https://krz-info-prod.apps.ocp.prod.ms.gov.pl/ext/>
4. ***Who is exempt from the obligation to file pleadings via the NDR System?***
5. Only the following entities may file pleadings and documents bypassing the NDR System:

* creditors who are entitled to claims arising from an employment relationship, with the exception of claims in respect of the remuneration of a representative of the debtor or the remuneration of a person performing activities connected with the management or supervision of the debtor's enterprise,
* creditors who are entitled to maintenance,
* creditors who are entitled to annuities for compensation for causing sickness, incapacity, disability or death and annuity for conversion of rights under an annuity agreement into a lifetime annuity,
* in bankruptcy proceedings, also a debtor who is a natural person who does not conduct economic activity.

1. The aforementioned persons shall be served bypassing the NDR System.
2. The aforementioned persons may opt for electronic service if they have filed the pleading via the NDR System. The declaration to opt out of the choice of electronic service shall be effective for pleadings which have been posted in the NDR System after the declaration to opt out.
3. The above-mentioned persons may also file motions or submit declarations and documents at the registry office of any district court by communicating the content of the motion or declaration orally to an employee of the registry office and by submitting documents drawn up in paper form.

**PART B**

**Detailed information on bankruptcy proceedings**

1. ***Who, how and when can file an appeal against a bankruptcy order?***
2. A creditor may, within one week from the date of the announcement of the bankruptcy order in the NDR System under the tab “Announcements Board”, and a creditor whose registered office or habitual residence on the date of opening of the proceedings was abroad, within thirty days from the date of announcing the bankruptcy order in the NDR System, may appeal against the bankruptcy order only in the part concerning the jurisdiction of Polish courts.
3. The appeal shall be filed using the forms available in the NDR System with the regional court through the district court (bankruptcy court) that issued the bankruptcy order.
4. An appeal in the traditional written form, i.e. bypassing the NDR System, may be filed only by the creditors indicated in Article 216aa clause 1 of the b.l., as mentioned above in Part A of this Notice.
5. In the present case, the court to which the bankruptcy order may be appealed is the Court of Appeal, whose name and address are indicated on the first page of this document.
6. The appeal shall be subject to a court fee of PLN 200 (two hundred).
7. ***When and how should a creditor lodge a claim?***
8. A creditor of the Bankrupt who wishes to participate in the bankruptcy proceedings should lodge its claim to the Trustee in bankruptcy in due time.
9. The deadline for lodging a claim is 30 (thirty) days. The time limit is to be counted from the date on which the bankruptcy order of the Bankrupt is published in the NDR System.
10. Some claims (listed in the next point below) are taken into account by the trustee in bankruptcy ex officio. This means that even if such a claim is not lodged with the trustee in bankruptcy, the creditor entitled to the claim will still be able to be satisfied from the bankruptcy estate and included in the creditors' repayment plan. However, this does not imply a limitation on the action of the above creditor. It will be able to lodge its claim to the trustee in bankruptcy. On the one hand, this will make it easier for the trustee in bankruptcy to identify the claims that it should take into account ex officio and, on the other hand, it will allow the creditor to reduce the risk that the trustee in bankruptcy will mistakenly disregard its claims or calculate their amount incorrectly. If a creditor has both claims that the trustee in bankruptcy takes into account ex officio and those that need to be lodged, the creditor should report the latter.
11. The trustee in bankruptcy takes into account ex officio:

* claims secured in rem, i.e. claims secured by mortgage, pledge, registered pledge, fiscal pledge, maritime mortgage or by any other entry in the land and mortgage register or in the register of ships,
* dues from the employment relationship,
* claims of the Guaranteed Employee Benefits Fund for reimbursement from the bankruptcy estate of benefits paid to the bankrupt's employees.

1. A claim shall be lodged via the NDR System (see Part A of this Notice for information on how to set up an account in the NDR System).
2. The creditors referred to in Article 216aa clause 1 of the b.l. may lodge their claims in writing to the address of the Trustee in bankruptcy indicated on page 1 of this notice. The trustee in bankruptcy informs that in such a case, the handing over of the pleading in the form of registered mail at a Polish postal operator's post office within the meaning of the Act of 23 November 2012 - Postal Law (currently - Poczta Polska S.A.) or at a post office of an entity engaged in the delivery of correspondence within the territory of the European Union is equivalent to handing it over to the trustee in bankruptcy, i.e. the date of handing over the pleading in the form of a registered letter addressed to the trustee in bankruptcy is the date of submitting the pleading to the trustee in bankruptcy (Article 165 § 2 of the c.c.p. in conjunction with Article 178 clause 3 of the b.l.). In addition, pursuant to Article 228a clause 2 of the b.l., the above creditors are entitled to lodge their claims orally at the office of the trustee in bankruptcy (the address of the Trustee in bankruptcy’s office is given on page 1 of this notice).
3. The lodgement of a claim interrupts the running of the limitations period. Once the limitations period has been interrupted, it runs anew from the day after the date on which the order closing or discontinuing the bankruptcy proceedings becomes final and binding.
4. A creditor who has lodged a claim after the expiry of the 30-day period set for lodging claims shall cover the lump-sum costs of the bankruptcy proceedings arising from such lodgement, even if the delay arose through no fault of the creditor, unless the lodging of the claim after the expiry of the deadline is the result of the trustee in bankruptcy making a correction to a declaration or other such document involving a settlement (Article 235 clause 1 of the b.l.). The aforementioned costs are equivalent to 15% of the average monthly salary in the business sector without payments of profit bonus in the third quarter of the previous year, as announced by the President of the Central Statistical Office. The amount of the lump-sum costs and the bank account to which they should be paid are indicated on the first page of this notice. In the title of the bank transfer, please state the name of the Bankrupt and the case file number given on the first page of this notice.
5. The lodgement of the claim shall comply with the requirements of the pleading and the requirements under Article 240 of the b.l. However, for a creditor with its habitual residence, domicile or registered office in the European Union, it is sufficient that the scope of the information provided in the lodgement of claim corresponds to the requirements indicated in Article 55 of Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings (hereinafter referred to as the “**EU Regulation**”).
6. If the lodgement of claim does not comply with the formal conditions of a pleading or the creditor has not paid the lump-sum costs associated with the late lodgement of claim within the time limit set by the trustee in bankruptcy (Article 235 clause 1 of the b.l.), the Trustee in bankruptcy will summon the creditor, under a pain of returning the lodgement of claim, to correct, supplement or pay it within a week.
7. The form to lodge a claim is available in the NDR System. It shall be completed, signed and sent to the Trustee in bankruptcy via the NDR System. Among other things, the form shall indicate the case file number.
8. A creditor who has its habitual residence, domicile or registered office in the European Union may also lodge a claim on the form referred to in Article 55 of the EU Regulation. An electronic version of this form is available at the following link: <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32017R1105>
9. ***Notice of a creditor who has its habitual residence, domicile or registered office in the European Union - notice form***
10. As soon as bankruptcy proceedings are opened in a Member State of the European Union, the court of that State having jurisdiction or the insolvency practitioner appointed by that court shall immediately inform the known foreign creditors. The notice shall be made using the form established in accordance with Article 88 of the EU Regulation.
11. Accordingly, the trustee in bankruptcy attaches as “**Appendix No. 1**” to this notice a completed and signed form, a template of which, in all the official languages of the institutions of the European Union, is published on the European “e-Justice” portal under the title “Notice of insolvency proceedings”.
12. A link to the “e-Justice” portal is provided below: <https://e-justice.europa.eu/447/EN/insolvencybankruptcy?init=true>
13. ***Foreign creditor (from outside the European Union)***
14. A creditor who does not have its domicile, habitual residence or registered office in the Republic of Poland or in another Member State of the European Union, if it has not appointed an attorney in the Republic of Poland to conduct the case, is obliged to appoint an attorney for service in the Republic of Poland.
15. An attorney for service may be a natural person with full legal capacity.
16. If an attorney for service is not appointed, court letters intended for that creditor shall be left in the case file and deemed duly served.
17. ***Guidance on the provisions of the law***
18. Pursuant to Article 176 clause 1a of the b.l., in the notice to creditors the trustee in bankruptcy:

* advises on the content of Articles 54a, 235-237 and 239-241 of the b.l.,
* indicates the court to which the bankruptcy order may be appealed pursuant to Article 54a clause 1 of the b.l.,
* indicates name and surname or business name of the Trustee in bankruptcy,
* indicates the address to which the claim shall be lodged,
* indicates the date by which the claim shall be lodged, or the manner in which that date has been calculated,
* indicates the number of the bank account into which the lump-sum costs referred to in Article 235 clause 1 of the b.l. are to be paid,
* and furthermore, in accordance with Article 176 clause 1 of the b.l., advises on the content of Article 220 clause 2, 5 and 6 of the b.l.

1. With a view to the above obligations, the Trustee in bankruptcy hereby advises creditors on the content of all the aforementioned provisions and on the content of Article 55 of the EU Regulation by quoting their full wording, as well as the provisions governing the filing and service of pleadings via the NDR System. Kindly refer to the following provisions cited in **Appendix No. 1**.

**APPENDIX NO. 1**

**GUIDANCE ON THE PROVISIONS OF THE LAW**

***REGULATION (EU) 2015/848 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL***

***of 20 May 2015***

***on insolvency proceedings***

**Article 55**

Procedure for lodging claims

1. Any foreign creditor may lodge its claim using the standard claims form to be established in accordance with Article 88. The form shall bear the heading ‘Lodgement of claims’ in all the official languages of the institutions of the Union.

2. The standard claims form referred to in paragraph 1 shall include the following information:

(a) the name, postal address, e-mail address, if any, personal identification number, if any, and bank details of the foreign creditor referred to in paragraph 1;

(b)the amount of the claim, specifying the principal and, where applicable, interest and the date on which it arose and the date on which it became due, if different;

(c) if interest is claimed, the interest rate, whether the interest is of a legal or contractual nature, the period of time for which the interest is claimed and the capitalised amount of interest;

(d) if costs incurred in asserting the claim prior to the opening of proceedings are claimed, the amount and the details of those costs;

(e) the nature of the claim;

(f) whether any preferential creditor status is claimed and the basis of such a claim;

(g) whether security in rem or a reservation of title is alleged in respect of the claim and if so, what assets are covered by the security interest being invoked, the date on which the security was granted and, where the security has been registered, the registration number; and

(h) whether any set-off is claimed and, if so, the amounts of the mutual claims existing on the date when insolvency proceedings were opened, the date on which they arose and the amount net of set-off claimed.

The standard claims form shall be accompanied by copies of any supporting documents.

3. The standard claims form shall indicate that the provision of information concerning the bank details and the personal identification number of the creditor referred to in point (a) of paragraph 2 is not compulsory.

4. When a creditor lodges its claim by means other than the standard form referred to in paragraph 1, the claim shall contain the information referred to in paragraph 2.

5. Claims may be lodged in any official language of the institutions of the Union. The court, the insolvency practitioner or the debtor in possession may require the creditor to provide a translation in the official language of the State of the opening of proceedings or, if there are several official languages in that Member State, in the official language or one of the official languages of the place where insolvency proceedings have been opened, or in another language which that Member State has indicated it can accept. Each Member State shall indicate whether it accepts any official language of the institutions of the Union other than its own for the purpose of the lodging of claims.

6. Claims shall be lodged within the period stipulated by the law of the State of the opening of proceedings. In the case of a foreign creditor, that period shall not be less than 30 days following the publication of the opening of insolvency proceedings in the insolvency register of the State of the opening of proceedings. Where a Member State relies on Article 24(4), that period shall not be less than 30 days following a creditor having been informed pursuant to Article 54.

7. Where the court, the insolvency practitioner or the debtor in possession has doubts in relation to a claim lodged in accordance with this Article, it shall give the creditor the opportunity to provide additional evidence on the existence and the amount of the claim.

***Act of 28 February 2003 - Bankruptcy Law***

***(consolidated text, Journal of Laws of 2020, item 1228, as amended).***

***(English translation*** [***https://sip.lex.pl/#/***](https://sip.lex.pl/%23/) ***)***

**Article 54a.**

1. A creditor may contest a bankruptcy order, but only to the extent falling under the jurisdiction of Polish courts, within one week from the date of publication of the bankruptcy order in the Register, whereas a creditor whose registered office or place of habitual residence were located abroad as at the date of opening of proceedings - within thirty days from the date of publication of the bankruptcy order in the Register.

2. The lodgement of an appeal is announced in the Register.

**Article  216a.**

1. In bankruptcy proceedings, procedural writs and documents, with the exception of writs and documents referred to in Article 216ab, shall be lodged only via the information and communications technology system supporting the court proceedings using the forms made available therein. Writs and documents not lodged via the information and communications technology system supporting the court proceedings do not have legal effects which the Act connects to submitting a writ or document to a court, temporary court supervisor, compulsory administrator, receiver, or body to which provisions on receivers apply accordingly, as instructed to the person lodging the writ or document. The instruction is not required if the writ or documents is filed by the temporary court supervisor, compulsory administrator, receiver, or body to which provisions on receivers apply accordingly.

1a. Pleadings and documents filed via the information and communications technology system supporting the court proceedings shall be affixed with a qualified electronic signature, a trusted signature or a personal signature or shall be authenticated in a manner that enables confirming the origin and integrity of the verified electronic data, available in the information and communications technology system supporting the court proceedings.

1b. A pleading filed via the information and communications technology system supporting the court proceedings is appended with attachments in electronic form.

1c. If the attached documents have been drawn up in paper form, the following shall be appended to the pleading:

1) electronically certified copies of the documents;

2) electronic copies of documents.

1d. Apart from entities specified in special provisions, a copy of the document may also be electronically certified by a person holding the restructuring advisor licence who participates in the proceedings in their capacity as participant, body or attorney-in-fact. A copy of the minutes of a meeting of the council of creditors and a copy of a resolution adopted at a meeting of the council of creditors may also be electronically certified by the chair of the council.

1e. In the case referred to in paragraph 1c (2), the original copy of the document or its copy certified to be a true copy in accordance with the provisions of the Code of Civil Procedure shall be submitted to the bankruptcy court unprompted within 3 days from the date of filing the pleading. The provision of Article 130 § 2 of the Code of Civil Procedure shall apply accordingly.

2. (repealed).

3. Each pleading must indicate the first and last name or the business name of the entity filing the pleading and their Personal Identification Number (PESEL) or National Court Register number, and in their absence - other information that allows for their unambiguous identification, as well as the business name under which the filing entity being an enterprise operates, their place of residence or registered office, their address, and their Tax Identification Number (NIP), if one has been assigned to the entity filing the pleading.

4. Other information that allows to make unambiguous identification, as referred to in paragraph 3, shall be understood as information referred to in Article 22.4.

5. An entity filing a pleading may provide in it a contact telephone number and an electronic mail address.

**Article  216aa.**

1. Creditors entitled to claims under the employment relationship, with the exception of claims related to the remuneration of a representative of the bankrupt entity or remuneration of a person performing activities related to management or supervision of the debtor's enterprise, maintenance claims and pension benefits due as damages for causing an illness, incapacity for work, disability or death and pension benefits due for the replacement of rights under a life estate agreement with life annuity, may file pleadings and documents outside the information and communications technology system supporting the court proceedings.

2. The persons referred to in paragraph 1 may also file requests or submit statements and documents in the registry office of each district court by verbally communicating the contents of the request or statement to an employee of the registry office and by filing documents drawn up in paper form.

3. An employee of the registry office shall enter the contents of the request or statement into the information and communications technology system supporting the court proceedings, providing the first and last name and PESEL [Personal Id. No.] number of the person verbally communicating the contents of the request or statement, determined on the basis of a personal identity card or other document confirming identity, as well as the type and number of the document confirming identity and identification of the authority which issued it, and in the absence thereof - other data enabling the unambiguous identification of that person. The contents of the request or statement entered in the system shall be printed out and signed by the person verbally communicating the contents of the request or statement and entered to the document archive. A request or statement entered to the information and communications technology system supporting the court proceedings shall be signed by the registry office employee pursuant to Article 216a.1a.

4. The provisions of Articles 216a.1b, 216a.1c, 216a.1e and Articles 216a.3 to 216a.5 shall apply accordingly, with the proviso that a copy of the document can also be electronically confirmed by a registry office employee.

5. If creditors referred to in paragraph 1 file a pleading via the information and communications technology system supporting the court proceedings, the provision of Article 130 § 6 of the Code of Civil Procedure shall apply accordingly.

**Article  216ab**.

Procedural writs and documents containing classified information within the meaning of the Act of 5 August 2010 on the Protection of Classified Information (*Dziennik Ustaw* of 2019, item 742 and of 2022, item 655), as well as offers submitted in the course of a tender or auction, shall be filed outside the information and communications technology system supporting the court proceedings.

**Article 220.**

1. A decision issued at an in camera meeting shall be served on the bankrupt, persons affected by the decision, and a receiver, unless the Act stipulates otherwise. Decisions applicable to all creditors shall not be served on the creditors.

2. Pleadings and decisions referred to in paragraph 1 shall be served via the information and communications technology system supporting the court proceedings. The provision of Article 1311 § 2 of the Code of Civil Procedure shall apply.

2a. If a decision or order may be contested, the decision or order shall be served together with a statement of reasons.

3. The provision of paragraph 2 shall not apply to deliveries made to persons referred to in Article 216aa.1.

4. The persons referred to in Article 216aa.1 may choose electronic delivery if they have filed a pleading via the information and communications technology system supporting the court proceedings. A statement waiving the choice of electronic delivery is effective in relation to pleadings which have been filed in the information and communications technology system supporting the court proceedings after that statement has been submitted.

5. Paragraph 2 shall not apply to the first service, by a court, a judge in charge of bankruptcy proceedings, a temporary court supervisor, a compulsory administrator, a receiver, or a body to which provisions on receivers apply accordingly, to a natural person, a legal person, and an organisational unit other than a legal person to whom the Act confers legal capacity if they have not lodged any pleading in the case. This shall not apply to service to the temporary court supervisor, the compulsory administrator, the receiver, or body to which provisions on receivers apply accordingly.

6. Writs and decisions referred to in paragraph 1 addressed to a person or unit that does not have an account in the information and communications technology system supporting the court proceedings shall be left in the case files with the effect of service, which shall be notified upon first service, together with an instruction on how to set up an account in the information and communications technology system supporting the court proceedings and the manner of authentication.

7. The Minister of Justice, in consultation with the minister responsible for informatisation, shall specify, by way of a regulation, the procedure for and the manner of electronic service, having regard to the effectiveness of service and the protection of the rights of persons served.

**Article 235.**

1. The creditor who has declared a claim after the expiry of the time limit to lodge claims shall bear flat-rate costs of bankruptcy proceedings resulting from such lodgement, even if the delay was caused by reasons not attributable to the creditor, in the amount equivalent to 15% of the average monthly salary in the corporate sector without bonuses paid from profit in the third quarter of the previous year, published by the President of Główny Urząd Statystyczny [Statistics Poland], unless the declaration of a claim after the expiry of the time limit is a result of an adjustment by a receiver of a declaration or any other document of this type containing a settlement.

2. A receiver shall oblige a creditor to pay the flat-rate costs referred to in paragraph 1 to the bank account specified by the receiver within the specified time limit.

**Article 236.**

1. A bankrupt entity's personal creditor wishing to participate in bankruptcy proceedings, if it is necessary to determine their claim, should lodge their claim with the receiver within the time limit specified in the bankruptcy order via the information and communications technology system supporting the court proceedings.

2. Moreover, a creditor has the right to lodge a claim, if his claim was secured with a mortgage, pledge, registered pledge, tax pledge, marine mortgage or another entry in a land and mortgage register or a register of vessels. If a creditor does not lodge those claims, they will be included in a list of claims ex officio.

3. The provisions of paragraph 2 apply accordingly to claims secured with a mortgage, pledge, registered pledge, tax pledge or marine mortgage on property forming part of the bankruptcy estate, if the bankrupt is not a personal debtor and the creditor wants to pursue his claims against the security in bankruptcy proceedings.

4. The provisions of this Article concerning claims apply to other debts to be satisfied from the bankruptcy estate.

**Article 237.**

Payments due under an employment relationship need not be notified. Such payments are included in the list of claims ex officio.

**Article 239a.**

The declaration of a claim suspends the limitation period. A suspended limitation period is resumed on the day following the day when the decision to terminate or discontinue bankruptcy proceedings becomes final and binding.

**Article 240.**

Declaration of a claim shall provide the following information:

1)forename and surname or business name of the creditor as well as their Personal Identification Number (PESEL) or number in the National Court Register or, in their absence - other information that allows to make an unambiguous identification and the business name under which the creditor who is an enterprise operates, the place of residence or registered office, address and Tax Identification Number (NIP), if one has been assigned to the creditor;

2)the claim and any ancillary amounts due, and the value of non-monetary claim;

3)the evidence confirming the existence of a claim; if the claim was specified on the list of claims prepared in debt restructuring proceedings, it is sufficient to refer to this circumstance;

4)the category to which the claim is to be added;

5)the securities associated with the claim;

6)in the case of claims with respect to which the bankrupt is not a personal debtor - security from which the claim may be satisfied;

7)if there are any pending court, administrative, administrative court, or arbitration court proceedings - the status of those proceedings;

8)(repealed);

9)the creditor's bank account number, if the creditor has such an account.

**Article 240a.**

Other information that allows to make an unambiguous identification, as referred to in Article 240 (1), shall be understood as information referred to in Article 22.4.

**Article 241.**

If the declaration of a claim does not meet the formal requirements of a pleading or requirements specified in Articles 239 and 240 or a creditor failed to pay the flat-rate costs referred to in Article 235.1 within the specified time limit, the provision of Article 130 of the Code of Civil Procedure shall apply accordingly.

**Article 380.**

1. Creditors who have their place of habitual residence, place of residence, or registered office abroad shall have the same rights in bankruptcy proceedings as creditors who have their place of habitual residence, place of residence, or registered office in the Republic of Poland.

2. If a creditor who does not have their place of residence, place of habitual residence, or registered office in the Republic of Poland or in another Member State of the European Union did not appoint an attorney to manage their affairs in the Republic of Poland, they are obliged to appoint an attorney for service in the Republic of Poland.

3. In the case of failure to appoint an attorney for service, pleadings addressed to that creditor shall be left in the case files and considered duly served. The creditor shall be advised thereof upon the first service. The creditor shall also be advised as regards who may be appointed as an attorney.

4. Foreign public law claims, in particular tax and social insurance liabilities, may be reported in bankruptcy proceedings, if they may be sought in the Republic of Poland. In such a case, these claims shall be satisfied under the second category, except for financial penalties not governed by a civil-law relationship, awarded by foreign courts or administrative authorities, that shall be satisfied in the third category.

**Act**

**of 17 November 1964**

**CODE OF CIVIL PROCEDURE**

***(consolidated text, Journal of Laws of 2021, item 1805, as amended).***

***(English translation*** [***https://sip.lex.pl/#/***](https://sip.lex.pl/%23/) ***)***

**Article  126.**

§  1. Each pleading shall contain the following:

1) name of the court to which it is addressed;

2) forenames and surnames or business names of the parties, their legal representatives and agents;

3) type of pleading;

4) operative part of the petition or statement;

5) where necessary to rule on a petition or statement - an indication of the facts on which the party bases its petition or statement and an indication of evidence proving the existence of each of these facts;

6) signature of the party or its legal representative or agent;

7) list of enclosures.

§  11. Exhibits mentioned in the pleading shall be enclosed to that pleading.

§  2. If a pleading is the first pleading in a case, it should moreover identify the matter at issue and:

1) an indication of the place of residence or the registered office and the addresses of the parties or, where a party is an entrepreneur entered in *Centralna Ewidencja i Informacja o Działalności Gospodarczej* [Central Registration and Information on Business] - the correspondence address entered in *Centralna Ewidencja i Informacja o Działalności Gospodarczej*,

11) an indication of the place of residence or the registered office and the addresses of the parties' statutory representatives and attorneys,

2) the registration number in the Universal Electronic System for Registration of the Population (PESEL) or tax number (NIP) of a plaintiff who is a natural person, if he is obliged to have one or if he has one even without being obliged to, or

3) the registration number in the National Court Register or, if unavailable, the number in another relevant register or tax number (NIP) of a plaintiff who is not a natural person and is not obliged to be entered in a relevant register, if he is obliged to have one.

§  21. Subsequent pleadings shall, apart from the elements referred to in § 1, also contain the case file number.

§  3. If a pleading is filed by an attorney who has not yet submitted their instrument of authorisation, such an instrument of authorisation should be enclosed with that pleading or a certified copy thereof. If the attorney has selected to file pleadings via the ICT system, the certified copy of the instrument of authorisation shall be submitted through the system.

§  31. The provisions of § 3 shall not apply to pleadings filed in electronic proceedings by writ of payment.

§  4. If a party is incapable of signing, a pleading shall be signed by a person authorised by that party to do the same, whereupon the reason why the party did not sign themselves shall be explained.

§  5. A pleading filed via the ICT system shall be affixed with a qualified electronic signature, a trusted signature or a personal signature.

§  6. (repealed).

Article  1261.

§  1. Each and every pleading should specify the value of the matter at issue or the value of the cause of appeal, where the jurisdiction of a court depends on that value, the amount of charges or admissibility of a legal remedy, and the matter at issue is not a specific amount of money.

§  2. Pleadings concerning a part of a matter at issue or the cause of an appeal shall be subject to a charge corresponding to the value of that part.

§  3. The value of the matter at issue or cause of the appeal shall be quoted in Polish zloty, rounded up to a full zloty.

**Article  128.**

§  1. A pleading should be accompanied by copies thereof and copies of enclosures thereto to be served to the participants in a case and, if originals of enclosures were not submitted to the court, one copy of each enclosure to be enclosed with the court files.

§  2. A pleading filed via the ICT system shall be accompanied by certified electronic copies of enclosures.

**Article  129.**

§  1. A party referencing a document in his pleading shall, at the request of the adverse party, submit the original of that document to the court before trial.

§  2. Instead of an original of a document, a party may provide a copy thereof certified for compliance with the original by a public notary or by the party's court agent in the case concerned, if that court agent is an attorney, legal advisor, patent attorney or solicitor of the *Prokuratoria Generalna Rzeczypospolitej Polskiej* [the Solicitors' Office of the Republic of Poland].

§  21. A copy of a document is electronically certified by the party's attorney being a solicitor, legal counsel, a patent attorney or a solicitor of *Prokuratoria Generalna Rzeczypospolitej Polskiej* [the Solicitors' Office of the Republic of Poland] as at the moment of being introduced by the attorney to the ICT system.

§  3. A certification of the compliance of a copy of a document with the original thereof provided by the party's court agent being an attorney, legal advisor, patent attorney or solicitor of the *Prokuratoria Generalna Rzeczypospolitej Polskiej* [the Solicitors' Office of the Republic of Poland] shall have the nature of an official instrument.

§  4. Where justified by the circumstances of a given case, the court may, upon a petition from a party or ex officio, request the party providing a copy of a document as referred to in § 2 to submit the original thereof.

§  5. The Minister of Justice shall define, by way of a regulation, the formats in which copies of pleadings, documents and instruments of authorisation may be electronically certified, considering the minimal requirements for public registers and exchange of information in an electronic form.

**Article  130.**

§  1. If a pleading cannot be dully processed due to a party's failure to comply with the formal conditions or to pay the fee due, the presiding judge shall order the party to correct or supplement it or to pay the fee due within one week, failing which the pleading shall be returned to the party. A mistake in the heading of a pleading or any other evident mistakes shall not be an obstacle to the processing and reviewing of such pleading.

§  11. If a pleading has been filed by a person who resides or is incorporated abroad and who does not have a representative in Poland, the presiding judge shall order the party to correct or supplement the pleading or to pay the fee due within a time limit not shorter than one month, with the stipulation that where the notice is to be served outside the territory of the European Union that time limit shall not be shorter than three months.

§  2. The presiding judge shall return a pleading to a party failing to comply with the established time limit. A returned pleading shall not have any consequences associated by this Act with the filing of a pleading with the court.

§  3. A timely corrected or supplemented pleading shall become effective upon being filed.

§  4. The presiding judge's order to return a complaint shall be served on the plaintiff only.

§  5. Pleadings made in breach of Article 871 shall be returned without prior request for correction, unless otherwise provided for in this Act.

§  6. If a specific provision stipulates that a pleading may be filed only via the ICT system, the pleading shall be submitted together with a fee. A pleading submitted without the fee shall not have the legal effects associated by this Act with the filing of a pleading with the court, of which the court shall advise the person submitting such a pleading. If several pleadings subject to a fee are filed through the ICT system at the same time, none of the pleadings shall have the legal effects associated by this Act with the filing of a pleading with the court if a fee in the amount constituting the sum of all fees due for all the pleadings is not paid.

§  7. In the case of filing a pleading subject to a fee in contravention of § 6, the presiding judge shall notify the person submitting the pleading of ineffectiveness of the action.

§  8. Provisions of § 6 and § 7 shall not apply if the person filing the pleading is exempt by virtue of law from court costs in terms of the court fee due for the pleading, as well as if an exemption from the costs is granted by the court, or in the case of submission of a request for such an exemption.

**Article 165.**

§ 1. Time limits shall be calculated according to the relevant provisions of the civil law.

§ 2. Posting a pleading in the form of registered mail at a Polish office of a postal operator within the meaning of the Postal Law Act of 23 November 2012 or the office of an entity delivering correspondence in the territory of the European Union shall be equivalent to submitting the said pleading to the court.

§ 3. The same shall apply to a pleading submitted by a soldier at the headquarters of his military unit or by a detainee - with the prison administration, or by a crew member of a Polish sea vessel - with the captain.

§ 4. The introduction of a pleading to the ICT system shall be tantamount to the filing of the pleading with the court.

***Regulation of the Minister of Justice of 30 November 2021   
on the account in the ICT system supporting court proceedings***

***(Journal of Laws of 2021, item 2204)***

Pursuant to  [Article 53d](https://sip.lex.pl/#/document/16909701?unitId=art(53(d))&amp;cm=DOCUMENT) of the Act of 27 July 2001 - Law on the system of common courts (Journal of Laws of 2020, item 2072 and of 2021, items 1080 and 1236) it is hereby ordered as follows:

§ 1. The regulation sets out the procedure for setting up and providing access to an account, as well as on how to use the account and close the account in the ICT system supporting court proceedings.

Chapter 1

General provisions

§ 2. 1. Whenever the regulation mentions:

1) account owner - it shall be understood as an entity for whom an account has been created in the ICT system supporting court proceedings;

2) account - it shall be understood as a set of data identifying the identity of the account owner, together with the assigned resources of the ICT system supporting court proceedings;

3) account user - it shall be understood as a natural person for whom an account has been created in the ICT system supporting court proceedings;

4) user name - it shall be understood as a unique identifier of the account user in the ICT system supporting court proceedings;

5) account management - it shall be understood as entering into the ICT system supporting court proceedings and changing configurable data in this system, in particular indicating the rights of individual account users, the email address for notifications and updating the data of an entity which is not a natural person;

6) account administrator - it shall be understood as the account user who has the right to manage the account in their own account or the account of another account owner;

7) authorised user - it shall be understood as a user of an account who has the right to perform activities other than account management in their own account or in the account of another account holder;

8) authentication - it shall be understood as an electronic process which enables electronic identification of the account user in an ICT system supporting court proceedings;

9) natural person's identifier - it shall be understood as:

a) personal national identification number - country, value,

b) tax identifier - country, value,

c) personal identification document number - country, value,

d) another identifier read from the qualified certificate for electronic signature, if compliant with ETSI TS 119 412-1;

10) identifier of an entity that is not a natural person - it shall mean one of the following identifiers:

a) number in the National Court Register,

b) NIP number,

c) other than Polish value added tax identifier - country, value,

d) other than Polish national court register identifier - country, value,

e) authorisation number of the payment service provider in accordance with Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (Official Journal of the EU L 337 of 23.12.2015, p. 35 as amended 1) - country, value,

f) global identifier of the legal entity according to ISO 17442 - ISO 3166 country code equal to XG, value,

g) another identifier read from the qualified certificate of the electronic seal if compliant with ETSI TS 119 412-1;

11) account identifier - it shall be understood as a unique identifier assigned to an account during its creation in the ICT system supporting court proceedings;

12) account closure - it shall mean the inability of a natural person to authenticate in an account using available authentication methods, or in the case of an entity that is not an individual person, the inability to make that account available to an authorised user and account administrator.

2. The personal national identification number, tax identifier, personal identification document, as referred to in clause 1, point 9 letters a-c, shall be understood in particular as the PESEL number, tax identification number (NIP), identity card or passport number or number of a residence card allowing for stay in the Republic of Poland, respectively.

§ 3. 1. An account for a natural person shall be created in the ICT system supporting court proceedings, hereinafter referred to as the “ICT system”, after establishing the user name, email address for notifications, password and placing the trusted signature, a qualified electronic signature, a personal signature or authentication by the use of an electronic identification means issued in an electronic identification system connected to a national electronic identification node.

2. The natural person's identifier, first name or names and last name shall be established on the basis of data from a qualified electronic signature, personal signature or trusted signature, as appropriate, or on the basis of data identifying the natural person provided by an electronic identification means issued in an electronic identification system connected to a national electronic identification node and stored in the account.

3. Once an account is created, the natural person who created the account becomes the account administrator and authorised user.

4. A change of password or user name requires confirmation by the account user with a trusted signature, a qualified electronic signature, a personal signature or authentication through the use of an electronic identification means issued by an electronic identification system connected to a national electronic identification node.

5. Changing or adding a natural person's first name or surname or adding an identifier requires re-confirmation with a trusted signature, qualified electronic signature, personal signature or authentication through the use of an electronic identification means issued in an electronic identification system connected to a national electronic identification node.

6. The addition or change of a natural person’s identifier shall be subject to the confirmation referred to in clause 5, enabling the first name and last name to be verified as matching the first name and last stored in the account.

7. A change of first name and last shall be subject to the confirmation referred to in clause 5 enabling the verification of the conformity of the natural person's identifier with the one stored in the account.

8. If the change referred to in clause 5 needs to be made and cannot be confirmed in the manner referred to in clause 6 and 7, the natural person may make a request to the Minister of Justice, who shall, upon positive verification of the request, make the changes to the natural person's account.

§ 4. 1. A natural person may be authenticated in one of the following ways:

1) by entering the user name and password;

2) by using data verified by a qualified electronic signature certificate that includes an identifier stored in the account;

3) by using an electronic identification means issued in an electronic identification system connected to a national electronic identification node.

2. Once authenticated, the natural person is granted access to the account for which they are the account owner, account administrator and authorised user.

§ 5. 1. An account for an entity that is not a natural person is set up in the ICT System by:

1) the court - after a pleading has been filed through the ICT system on behalf of that entity or

2) the Minister of Justice - upon notification through the ICT System of the need for an account

- with the simultaneous notification of the account administrator(s).

2. The notice referred to out in clause 1 point 2 shall be accompanied by documents confirming the authority to act on behalf of the entity that is not a natural person, unless the determination of the authority is possible on the basis of a list or other register to which the Minister of Justice has electronic access; this circumstance shall be indicated in the content of the notice.

3. The notice of an entity that is not a natural person shall include:

1) the name or business name under which the entity operates;

2) indication of the legal form;

3) registered office and address;

4) number in the National Court Register or NIP, or in the absence thereof, another identifier;

5) first name or names and last name of the account administrator and the identifier of their account in the ICT system.

4. An account for an entity that is not a natural person shall not be set up case, in the case of:

1) negative verification of the data identifying the entity on the basis of data in the relevant registers or records;

2) establishing that an account exists in the ICT system for that entity;

3) establishing that the account of the person designated as the administrator of that entity's account does not exist.

§ 6. 1. It is permissible to appoint more than one account administrator in an account.

2. An entity that is not a natural person may appoint a new account administrator or revoke an existing administrator by submitting a notification via the ICT system to the Minister of Justice.

3. Persons acting in the account as account administrators and authorised users act in the name of and on behalf of the account owner.

§ 7. 1. A natural person's account may be closed by the natural person via the ICT system.

2. The account of an entity that is not a natural person shall be closed as a result of a notice of the account owner submitted via the ICT system to the Minister of Justice.

3. In the case referred to in clause 2, the provision of § 5 clause 2 shall apply mutatis mutandis.

§ 8. The provisions of § 3-7 shall not apply to accounts used in electronic writ-of-payment proceedings and land and mortgage register proceedings initiated via the ICT system.

***Regulation of the Minister of Justice***

***of 18 November 2021***

***on the manner and procedure for keeping the files for lodgement of claims and the collection of documents, and for making such files and the collection of documents accessible***

***(Journal of Laws of 2021, item 2170)***

§ 8

2. If a creditor referred to in Article 216aa clause 1 of the act lodges a claim bypassing the ICT system, the trustee in bankruptcy shall enter the contents of such a lodgement into the file for lodgement of claims maintained in the ICT system, using electronic forms available in the ICT system. The content of the notice or declaration, printed and signed by the person communicating it orally, shall be filed in the collection of documents.

3. The provision of clause 2 shall apply mutatis mutandis to all other documents, declarations and pleadings relating to a given lodgement of claim filed by the creditor referred to in Article 216aa clause 1 of the act bypassing the ICT system, including supplements and withdrawals of a lodgement of claim, as well as any appeals and pleadings relating to a given lodgement of claim.

7. Once the trustee in bankruptcy or a person authorised by the trustee in bankruptcy has accepted the claim lodged in paper form, a note of the date of its acceptance shall be made on the claim and placed in the collection of documents.

8. If the pleading is submitted to the trustee in bankruptcy or to a person authorised by the trustee in bankruptcy personally, a note of the date of its submission shall be made on the pleading.

**APPENDIX NO. 2**

**NOTICE OF BANKRUPTCY PROCEEDINGS TO A FOREIGN CREDITOR   
ON THE FORM REFERRED TO IN ARTICLE 88 OF THE EU REGULATION**

***Note!***

*Below is a completed and signed form by the trustee in bankruptcy available on the e-Justice website at the link:* [*https://e-justice.europa.eu/447/PL/insolvencybankruptcy?init=true*](https://e-justice.europa.eu/447/PL/insolvencybankruptcy?init=true)

**ANNEX I**

**BG**

**Съобщение за производство по несъстоятелност**

**ES**

**Anuncio de procedimiento de insolvencia**

**CS**

**Oznámení o insolvenčním řízení**

**DA**

**Meddelelse om indledning af insolvensbehandling**

**DE**

**Mitteilung über ein Insolvenzverfahren**

**EN**

**Notice of insolvency proceedings**

**ET**

**Maksejõuetusmenetluse teatis**

**EL**

**Ανακοίνωση διαδικασίας αφερεγγυότητας**

**FR**

**Note concernant la procédure d'insolvabilité**

**GA**

**Fógra faoi imeachtaí dócmhainneachta**

**HR**

**Obavijest o postupku u slučaju nesolventnosti**

**IT**

**Avviso di procedura d'insolvenza**

**LV**

**Paziņojums par maksātnespējas procedūru**

**LT**

**Pranešimas apie nemokumo bylą**

**HU**

**Értesítés fizetésképtelenségi eljárásról**

**MT**

**Avviż ta' proċedimenti ta' insolvenza**

**NL**

**Kennisgeving van insolventieprocedure**

**PL**

**Powiadomienie o postępowaniu upadłościowym**

**PT**

**Aviso sobre processo de insolvência**

**RO**

**Notificare privind procedura de insolvență**

**SK**

**Oznam o insolvenčnom konaní**

**SL**

**Obvestilo o postopku v primeru insolventnosti**

**FI**

**Ilmoitus maksukyvyttömyysmenettelystä**

**SV**

**Underrättelse om insolvensförfaranden**

(Article 54(3) of Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings ([OJ L 141, 5.6.2015, p. 19](https://eur-lex.europa.eu/legal-content/EN/AUTO/?uri=OJ:L:2015:141:TOC))).

        