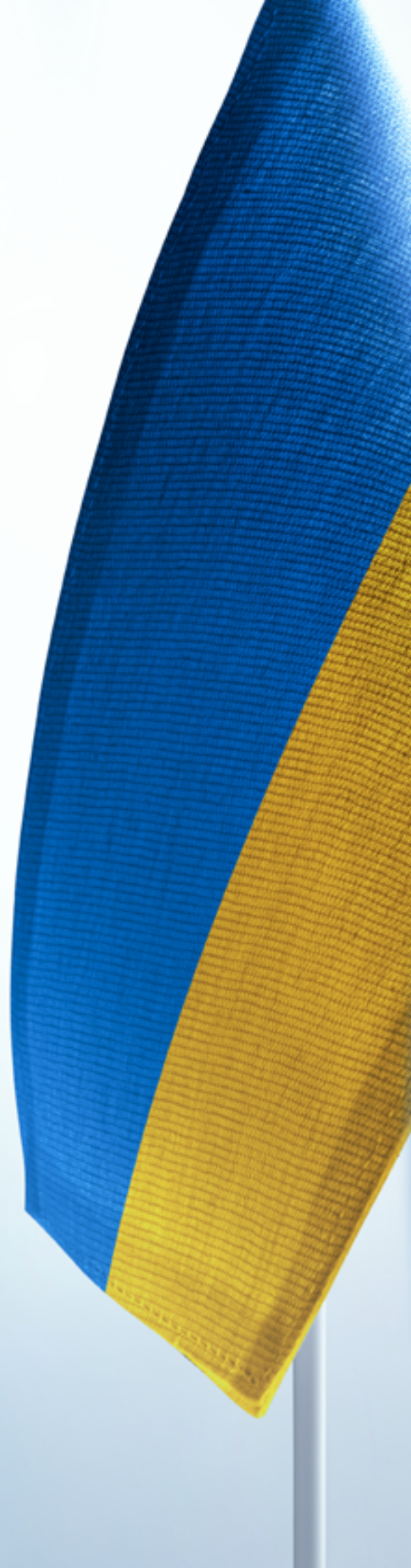




Guide for Ukrainian citizens arriving in Poland



This guide provides key information on Ukrainian citizens' entry and stay in Poland related to the armed conflict in Ukraine. Please note that the information provided herein takes into account the legal status in force as at 28 March 2022.

Arriving in Poland

General

Poland is located in the very centre of Europe. With the total area of 312,679 km² and population of around 38,5 million people, it is the ninth biggest country in the continent. Poland joined NATO in 1999 and on 1 May 2004 it became a full member of the European Union. Poland borders Russia, Lithuania, and Belarus on the north and east, Czech Republic and Slovakia on the south, and Germany on the west. Its borders are almost 3,600 kilometres long, including 530 kilometres of coastline on the Baltic Sea. The capital city of Warsaw, including immediate suburbs, has around 2.6 million inhabitants. Apart from Warsaw, Poland's largest cities are Cracow - the second largest and the former capital city of Poland - Łódź, Wrocław, Poznań and Gdańsk. Poland consists mainly of lowland areas, with 75% of the land less than 200 meters above sea level. Poland's highest peak, Rysy in the Tatra Mountains, rises 2,499 meters above sea level. The Wisła (Vistula), Poland's largest river, is 1,050 kilometres long. The second longest one, the Odra (850 kilometres), flows along the border with Germany. Poland's climate is prone to abrupt changes both during the seasons and from year to year. Average temperatures are between -5 and 0°C in January to 17-20°C in July, with minimum and maximum temperatures ranging from -20 to 35°C. Poland is in the Central European time zone and is thus one hour ahead of standard GMT. The country switches to daylight saving time between the end of March and the end of October. Poland's official currency is the zloty (PLN) which is subdivided into 100 groszy (singular: grosz). The average exchange rates (early 2021) are as follows: 1 EUR = 4.70; 1 USD = 4.30 1 CHF = 4.2055.

Crossing the border

According to the information provided by the Polish Office for Foreigners (www.ua.gov.pl), Ukrainian nationals can enter Poland based on:

- visa-free movement (a biometric passport);
- national visa (D) or Schengen visa (C);
- national visa (D), a Schengen visa (C) or a residence permit issued by any other country in the Schengen area;
- temporary residence permit, permanent residence permit or a long-term resident's EU residence permit and a valid residence card;
- an application for granting international protection filed at the Polish border crossing point.
- decision issued by a commander of the Border Guard post at the Polish border crossing point.

Special rules apply to Ukrainian nationals. Pursuant to Article 2(1) of the Special Act of 12 March 2022 on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country, if a citizen of Ukraine referred to in Article 1(1) thereof enters the territory of the Republic of Poland legally in the period from 24 February 2022 until the date specified in the provisions issued pursuant to Article 2(4) of the Special Act and declares their intention to stay in the territory of the Republic of Poland, their stay in that territory is considered legal for the period of 18 months, as from 24 February 2022. The stay of a child born in the territory of the Republic of Poland from a mother whose stay is considered legal in accordance with the above-specified provisions, is also considered legal for a period relevant to the mother.

Legal stay of a citizen of Ukraine in the territory of the Republic of Poland and their children born after their arrival in Poland

In the period from 24 February 2022 to the date specified in the implementing provisions, a citizen of Ukraine who legally enters the territory of the Republic of Poland and then declares their intention to stay in Poland, has the right to legally stay in Poland for 18 months, as from 24 February 2022. The stay of a child born in the territory of the Republic of Poland from a mother, whose stay is considered legal in accordance with the above provisions, is also considered legal for the period relevant to the mother.

Entering Poland with a pet

On 24 February 2022, the Polish General Veterinary Inspectorate implemented special procedures for the entry into the territory of the Republic of Poland of individuals with their pets, including dogs, cats, and ferrets. Ukrainian citizens crossing the Polish-Ukrainian border with pets do not need to present a complete set of veterinary documents. However, it is advised to have all documents related to the animal's health.

After crossing the border, are checked for rabies and vaccinated. Vaccination costs are covered by Poland. Next, the pet's owner is handed a document certifying that veterinary requirements have been complied with. Pets without a microchip are chipped at the state's expense.

The website of the Polish General Veterinary Inspectorate provides detailed information on the transport of animals without appropriate documents.

<https://www.wetgiw.gov.pl/main/aktualnosci/Tymczasowa-procedura-przemieszczania-zwierzat-towarzyszacych-z-terytorium-Ukrainy-na-teren-Polski-przez-osoby-nie-posiadajace-kompletu-dokumentow-weterynaryjnych-dla-psow-kotow-i-fretek/idn:1999>

Arriving in Poland by one's own car

A vehicle registered abroad is allowed to enter road traffic in Poland provided that it meets the requirements set forth by Article 71(4 to 6) of the Polish Road Traffic Act. First, an individual driving the vehicle needs to have a valid driving license. In addition, the individual must hold a certificate of car registration abroad, issued by a competent authority, confirming the driver's right to drive the vehicle (e.g., it states that the driver owns or co-owns the vehicle). If the certificate does not indicate that the driver has the right to use the vehicle, the driver should hold a document authorizing them to use it (a loan agreement or a written consent of the vehicle's owner). Moreover, the vehicle must be fully operational, have a check-up confirmation and be provided with valid registration plates, with a designation consisting of the letters of the Latin alphabet, Arabic numerals, and the code of the country of origin. The vehicle should also have a valid third-party insurance. Furthermore, the vehicle must be registered in Poland within 6 months of entry.

It should be kept in mind that this time limit is reduced if the vehicle is covered by the marketing authorization procedure. In this case, pursuant to Article 71(6) of the Road Traffic Act, a vehicle imported from a non-Member State of the European Union, following the Customs Service's decision allowing it to be subject to the marketing authorization procedure, shall be authorized to enter into service for a period of 30 days.

Restrictions related to COVID-19

Restrictions related to entry into Poland from Ukraine, introduced in March 2020 in connection with the COVID-19 pandemic, were lifted on 19 February 2022. Consequently, the general rules for crossing the Polish-Ukrainian border under the Schengen Borders Code and Polish regulations have been restored. Importantly, on 24 February 2022, the obligation to present a proof of vaccination against COVID-19, along with a valid negative test result, and undergo quarantine for persons entering Poland from Ukraine has also been lifted.

The changes were introduced under the decree of the Minister of Internal Affairs and Administration dated 18 February 2022 amending the decree on temporary suspension or restriction of border traffic at certain border crossing points.

Stay in the territory of Poland

Obtaining a PESEL number

Citizens of Ukraine who legally enter the territory of the Republic of Poland from Ukraine starting from 24 February 2022 will be assigned a PESEL [Polish Resident Identification] number based on an application submitted to any executive body of any commune in the territory of the Republic of Poland.

The application may be completed by the applicants themselves or an employee of the office, based on the data provided by the applicant. The application must:

- bear the applicant's handwritten signature,
- be lodged in writing at the commune's office,
- be submitted in person.

Fill in the application in Polish/Ukrainian ([LINK](#))

Right to entry and stay in Poland

The length of period of legal stay in Poland depends on the document presented at the border.

Documents authorizing entry into Poland	Period of legal stay
visa-free movement based on a biometric passport	up to 90 days
a national visa or a Schengen visa issued by a Polish authority	depending on the visa's expiry date; after the expiry of the period of stay under a national visa, a Ukrainian citizen can continue their stay (without the need to leave) under the visa-free regime for up to 90 days, based on a biometric passport
D-type or C-type visa issued by any other Schengen member state residence document issued by any other Schengen member state	up to 90 days
consent of the Commander-in-Chief of the Border Guard	15 days

To extend their legal stay in Poland, citizens of Ukraine may, before its expiry:

- apply for a temporary residence permit,
- apply for a permanent residence permit (if they satisfy the conditions for granting it).

The application should be filed at a province administrative office relevant for the foreigner's place of stay in Poland. More details can be found at <https://www.gov.pl/web/udsc-en> (tabs: Get your case done, Foreigners, Foreigners from outside the EU).

Notwithstanding the above, citizens of Ukraine may continue their legal stay in Poland after the expiry of the validity period of visas or residence permits under the special provisions regarding the COVID-19 pandemic (including Article 15zd(1) and Article 15z(1) of the Act of 2 March 2020 on special solutions related to preventing, counteracting, and combating COVID-19, other infectious diseases and emergencies caused by them).

On 12 March 2022, the Special Act of 12 March 2022 on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country was promulgated. The Act sets out, inter alia, specific rules for legalizing the stay of Ukrainian citizens who have come to Poland from the territory of Ukraine in connection with military operations conducted in the territory of that state, and of Ukrainian citizens holding a Polish Charter [Karta Polaka] who, together with their family, have come to the territory of Poland because of those military operations. Article 2 thereof provides information on legalization of their stay. Pursuant to Article 11(1) of the Special Act, the right referred to in Article 2(1) thereof shall remain independent of other rights related to the entry and stay in the territory of the Republic of Poland under the applicable law. It should be emphasized that according to Article 11(2) of the Special Act, citizens of Ukraine leaving Poland for more than a month forfeit their entitlement to legal stay in Poland referred to in Article 2(1) thereof. In other words, the legislator allows for short trips, but it should be remembered that they will discontinue the proceedings on granting international protection. Consequently, leaving Poland is only possible to refugees not applying for international protection.

Applying for international protection

An application for international protection can be submitted through the Border Guard. The application is then forwarded to the Head of the Office for Foreigners. The application can be submitted:

- at a Polish border crossing,
- at a Border Guard checkpoint or unit (if the applicant is already in Poland),
- at a centre for foreigners.

The application may be submitted both by individuals who stay in Poland legally (based on a visa / residence card) and those who stay in Poland illegally. The Border Guard cannot refuse to accept an application. It is its duty to accept the application and forward it to the Head of the Office for Foreigners. A Border Guard officer is obliged to take pictures of the applicant and persons on behalf of whom the application is submitted (e.g., the applicant's family members), take their fingerprints and conduct medical examinations of such individuals.

Prawo do pracy

The detailed rules of taking up work and running business activity in Poland are provided by the Special Act of 12 March 2022 on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country. Under these provisions:

1. Ukrainian Citizens can work in the territory of the Republic of Poland if the work-entrusting entity notifies of it the district labour office competent for the entity's seat or place of work within 14 days from the date of taking up work by the citizen of Ukraine. The entity entrusting work must establish, whether the Ukrainian citizen to be entrusted the work meets the conditions set out in Article 22 of the Act on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country.
2. A Ukrainian citizen granted a temporary residence permit under the Act on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country can work in the territory of the Republic of Poland without a work permit.
3. Starting from 24 February 2022, for a period of 18 months, regardless of the duration of the state of epidemic or epidemic threat, a citizen of Ukraine qualified as a doctor or dentist outside EU Member States may be granted permission to practice as a doctor or a dentist and a conditional license to practice as a doctor or as a dentist, given that they meet the conditions set forth by Article 7(2a)(3) to (5) and (7) of the Act of 5 December 1996 on Professions of Doctor and Dentist.

To legally practice, a doctor must meet the conditions set out by the Act on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country.

4. Starting from 24 February 2022, for a period of 18 months, regardless of the duration of the state of epidemic or epidemic threat, a citizen of Ukraine qualified as a nurse or midwife outside EU Member States may be granted permission to practice as a nurse or midwife and a conditional license to practice

as a nurse or midwife, given that they meet the conditions set forth by Article 35a(1)(3) to (5) and (7) of the Act of 15 July 2011 on Professions of Nurse and Midwife.

To legally practice, a nurse or midwife must meet the conditions set out by the Act on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country.

5. Ukrainian citizens whose stay in Poland is considered legal under the Act on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country or under the Act on foreigners, may undertake and pursue economic activity in the territory of the Republic of Poland on the same terms as Polish citizens. This, however, remains conditional on being granted a PESEL number.
6. A Ukrainian citizen legally staying in Poland can register and be recognized as an unemployed or a jobseeker under Article 2(1)(2) or 22 of the Act of 20 April 2004 on promotion of employment and on labour market institutions.

Leaving Poland

An individual holding a valid visa or residence card, or who entered Poland based on visa-free travel, may enter other Schengen countries for a period of up to 90 days. However, to freely cross the Polish border and move to a different state, an individual must hold a valid foreign travel document.

Article 11(2) of the Special Act of 12 March 2022 on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country is more restrictive in this regard. The Article indicated above stipulates that citizens of Ukraine leaving Poland for more than a month forfeit their entitlement to legal stay in Poland referred to in Article 2(1) thereof.

This possibility, however, is fully excluded in the case of applying for international protection. This is because an individual who submits such an application is obliged to stay in Poland until the end of the procedure, and their passport remains in the office's deposit until the procedure's conclusion. Leaving Poland will be treated as withdrawing the application for international protection.

Starting a business in Poland

A Ukrainian citizen who:

- legally stays in Poland and
- has a PESEL number

may start a business on the same terms as a Polish citizen in any form.

Ukrainian citizens may conduct business activity in the form of:

- one-person business activity – as sole trader – and register it with CEIDG (Central Registration and Information on Business),
- partnership or a company – including a general partnership and a professional partnership – and register it with KRS [National Court Register].

Pursuant to the Special Act of 12 March 2022 on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country, all references to "Ukrainian citizens" therein are also references to spouses of Ukrainian citizens who are not citizens of Ukraine but entered Poland from Ukraine in connection with military operations conducted on the territory of that country.

Healthcare

Medical assistance will be provided to Ukrainian citizens who come to Poland due to the military aggression of Russia and report their health problem to a family doctor, specialist clinic or hospital. The rules of granting

medical assistance were set forth in the Special Act of 12 March 2022 on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country. **Pursuant to Article 37(1) thereof, a Ukrainian citizens deemed to be legally staying in Poland under Article 2(1) of the Act may use health care services in Poland on the same principles and within the same scope that all individuals covered by mandatory or voluntary health insurance under the Act of 27 August 2004 on healthcare services financed from public funds, except for sanatorium and health resort treatment, and are also entitled to receive the same medicinal products as health care beneficiaries under the health care policies handled by the minister competent for health matters.** The rules for providing medical services to Ukrainian citizens who came to Poland due to the military aggression of Russia and the settlement thereof are the same as in the case of Polish patients (as long as they stay in Poland legally). The costs of healthcare services are covered by the Polish National Health Fund [NFZ]. The services may be used by individuals holding a certificate issued by the Polish Border Guard or having a Polish Border Guard stamp in their travel document, confirming their legal stay in the territory of the Republic of Poland, after crossing the border on or after 24 February 2022 in connection with an armed conflict in the territory of Ukraine.

Amendments to the applicable law take retroactive effect as of 24 February 2022.

Social assistance for Ukrainian citizens

The regulations of Polish law provide for a whole range of aid measures, now available also to Ukrainian citizens. Ukrainian citizens may use:

1. family benefits referred to in the Act of 28 November 2003 on family benefits,
2. parental benefit referred to in the Act of 11 February 2016 on state assistance in upbringing of children (Journal of Laws of 2019, item 2407 and of 2021, items 1162, 1981 and 2270, as amended), provided that they remain with their children in the territory of the Republic of Poland,
3. benefit for a good start referred to in provisions formulated under Article 187a of the Act of 9 June 2011 on family support and foster care (Journal of Laws of 2022, item 447), provided that they remain with their children in the territory of the Republic of Poland,
4. family care capital referred to in the Act of 17 November 2021 on family care capital (Journal of Laws, item 2270), provided that they remain with their children in the territory of the Republic of Poland,
5. co-financing of the parent's fee for the child's stay in a nursery, children's club or at a day-care provider's referred to in Article 64c(1) of the Act of 4 February 2011 on care for children under the age of 3, provided that they remain with their children in the territory of the Republic of Poland,

- respectively on the terms and in the manner specified in these provisions, except the condition of having the annotation "access to the labour market" in the Ukrainian citizen's residence card.

Essential aid may be obtained by Ukrainian nationals under the Act of 12 March 2004 on social assistance (including cash benefits in the form of allowances or non-cash benefits such as material assistance, including support of economic independence, meals, etc).

Apart from systemic aid, citizens of Ukraine, whose stay in the territory of the Republic of Poland is considered legal, are entitled to an aid in the form of a single monetary payment of PLN 300 per person, intended to cover living costs, particularly the expenses for food, clothing, footwear, personal hygiene products and accommodation. They may be also provided with free psychological help. These forms of assistance are ensured by the head of the commune competent for the place of residence of the citizen of Ukraine.

Tax preferences

The Act on aid for the citizens of Ukraine in connection with the armed conflict on the territory of that country provides for tax preferences intended for Ukrainian citizens as well as assisting entities. Under the Act, benefits in the form of humanitarian aid received in the period from 24 February 2022 to 31 December 2022 are exempt from income tax. Humanitarian aid may also come in the form of assistance in meeting basic

life needs, i.e., providing accommodation or meals. It may also cover specific cases of financing treatment, or covering the expenses related to education or courses enabling a career change.

Tax preferences are also available to aid-providing entities:

1. PIT and CIT payers have the possibility to deduct expenses incurred for the production or the purchase price of goods or rights that are the subject of a donation intended for counteracting the effects of the armed conflict in the territory of Ukraine, made in the period from 24 February to 31 December 2022. This applies, however, only to donations made to certain public benefit organizations, local government units, Governmental Agency for Strategic Reserves, and some healthcare entities. At the same time, the value of donations and free allowances received in the period from 24 February 2022 to 31 December 2022 will not be treated as revenue.
2. Each entity (in particular, a natural person running a household) who has received an allowance for providing accommodation and meals to Ukrainian citizens does not have to pay income tax on it.
3. Until 30 June 2022, a 0 percent VAT rate is applied to free-of-charge deliveries of goods or provision of services aimed at supporting victims of the armed conflict in Ukraine. However, this applies only to the supply of goods or the provision of services to the Governmental Agency for Strategic Reserves, healthcare entities, and local government units.
4. New solutions provide for discontinuation of lump-sum tax (Estonian CIT) collection on income generated through expenses not related to business activity, incurred in the period from 24 February to 31 December 2022, in the amount corresponding to expenses incurred for the production or the purchase price of goods and rights being subject of a donation made to the above-listed entities, intended for counteracting the effects of the armed conflict in the territory of Ukraine.
5. In line with the conditions set out in the CIT and PIT Acts, the taxpayer may deduct, inter alia, the value of donations made to selected organizations for the purposes specified in Article 4 of the Act of 24 April 2003 on Public Benefit and Volunteer Work.

Useful links

- [Information for Ukrainian nationals \(Polish Government's website\)](#)
- [List of the open border crossing points](#)
- [Healthcare](#)
- [Embassy and Consulate of Ukraine in Poland – where I can find them and how can they help me?](#)
- [Procedure for granting international protection](#)
- [Work in Poland](#)
- [#PomagamUkrainie \[#HelpingUkraine\]](#)
- [Polish Office for Foreigners](#)
- [free-of-charge railway travel for Ukrainian citizens](#)
- [COVID-19 vaccinations for Ukrainians](#)
- [Information for entrepreneurs](#)
- [Biznes.gov.pl/ in Ukrainian](#)



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