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# The defence package for business against the crisis

**Support for entrepreneurs in mitigating the effects  
of the crisis in the areas of labour law, investments, taxes,  
contractual obligations and insurance.**

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The DWF Poland team is monitoring on an ongoing basis the changes in the law that are taking place in connection with the COVID-19 epidemic in Poland providing our clients with the most up-to-date solutions.

We advise on how to protect business in periods of downtime and slowdowns by offering optimal solutions in the areas of restructuring, labour law, commercial law, taxes and insurance.

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# Support areas

## Support in the scope of labour law

We advise clients on how to swiftly deal with downtime and slowdowns, offering solutions that include reducing labour costs. We support clients in the application of new laws, in particular the anti-crisis shield and new regulations, and advise on current crisis situations related to the prevention of the spread of the disease.

The issues in which we most often support clients in connection with an epidemic include:

- Implementation of solutions introduced on the basis of the anti-crisis shield and current interpretation of new laws.
- Constant monitoring of changes in the law and informing clients about their new rights and obligations.
- Advising on the possibility of reducing the cost of work during the period when employees do not perform work (e.g. agreement on the introduction of less favourable conditions of employment, periodic suspension of the provisions of the remuneration regulations, etc.).
- Assistance in obtaining co-financing for workplaces.
- Changing the organisation of working time during an epidemic.
- Switching to remote working (procedure, consequences of refusal, lack of suitable conditions to work from home, etc.).
- Collective redundancies.
- Downtime in the workplace.
- Support in ongoing crisis communication with employees.
- Protection of personal data during an epidemic.

We also advise on the obligations of entrepreneurs towards the Social Insurance Institution (ZUS), including the process of deferring the payment dates of contributions to the Social Insurance

Institution (ZUS) or obtaining exemption from the obligation to pay them, as well as we advise on the benefits that employees are entitled to in connection with the epidemic.



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## Support in terms of contracts, investments, contractual relations



Can epidemic-related events be regarded as force majeure events and can it relieve you of liability for non-performance or inadequate performance of your contractual obligations?

The issues in which we most often support clients in connection with an epidemic include:

- Negotiation of contracts and annexes with counterparties (suppliers, buyers or subcontractors):
- analysis and preparation of annexes to contracts with contractors in

order to protect the interests of both parties;

- introducing mechanisms to make the current obligations of the contracting parties more flexible.
- Non-performance or inability to perform the agreements by the company or its counterparties (suppliers, purchasers or subcontractors):
  - an analysis of the application of current contractual provisions, e.g. clauses re force majeure, material adverse change, right of rescission, termination;
  - an analysis of the application of statutory legal instruments, e.g. rescission of the contract by the company/counterparty, refraining from performing an obligation by the company, impossibility of performance and expiry of the company's obligation, obligation to pay interest and to cover damages to the counterparty, abuse of rights clause;
  - the clause of extraordinary change of legal relations (rebus sic stantibus) - advice related to representing the company before the court in such proceedings; the court may change the manner of performing the obligation, the amount of performance and even decide to terminate the contract;
  - an analysis of the amount of damage to the company related to the non-performance of the contract by the counterparty.
- Preparation of pre-trial and litigation strategy related to inability to perform the agreement.
- An analysis of contracts executed under the Public Procurement Law.



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# Support areas

## Support for liquidity and insolvency risk management

We offer support in monitoring the financial situation of the company and in identifying, assessing and managing legal risks related to the risk of loss of liquidity and insolvency. We help to adequately respond to challenges related to potential and existing financial problems in the entity under management and on the part of counterparties.

The issues in which we support our clients include:

- Advice on debt restructuring (e.g. loans, debt securities) and collateral as well as company reorganization and restructuring.
- Negotiations with creditors, including negotiation of standstill agreements.
- Advice on choosing the right restructuring procedure and submitting a restructuring application and representation during the restructuring procedure.
- Assessment of the existence of grounds for filing an application for bankruptcy.
- Advice on the obligations of management board members related to insolvency and on offences related to the threat of insolvency.
- Assessment of the risks associated with legal actions taken in the context of insolvency and bankruptcy (e.g. validity and effectiveness of contracts, effectiveness of securities).
- Putting the company into bankruptcy under conditions which provide security for members of the management board against the risk of personal liability.
- Protection against bankruptcy petitions by creditors.
- Preparation and submission of a bankruptcy petition.

- Advising and representing debtors and creditors in the course of bankruptcy proceedings and other related disputes.
- Representation in the collection of debts and enforcement of securities.



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## Support in the field of tax law

We advise clients on the tax relief provided for in the anti-crisis act and on the tax burden that may arise during a period of forced restructuring of companies caused by the effects of the epidemic.

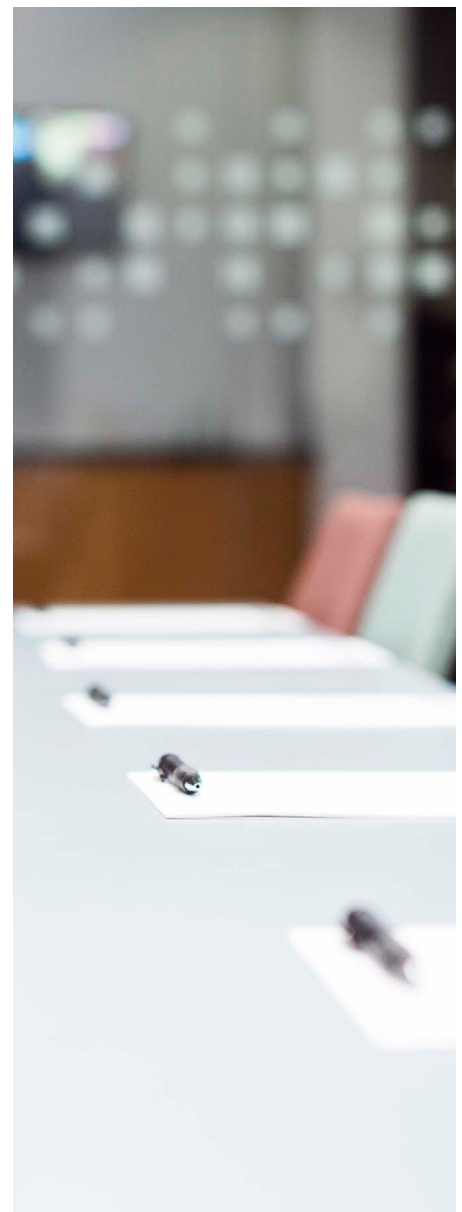
The issues in which we most often support clients in connection with a state of epidemics include.:

- Practical application of tax relief provided for in the anti-crisis act (e.g. retrospective settlement of tax losses in 2020, possibilities of tax deferrals).
- The possibility of increasing financial liquidity through the use of mechanisms provided for in the tax law (e.g. quick reimbursement of input vat surplus, tax deferrals, deduction of tax arrears from tax overpayments, use of bad debt reliefs for CIT and VAT).
- Tax advice on the tax consequences of debt restructuring (e.g. credits, debt securities) and securities and during forced reorganisation and restructuring of the company.
- Tax advice on the property and fiscal criminal liability of management board members for tax arrears due to epidemics in connection with insolvency and for offences related to the threat of insolvency.
- Support for deferred reporting of MDR schemes.

- Support in the field of accounting for the preparation of financial statements for 2019 in the deferred period to 30 June 2020, in particular due to the change in the economic environment at the balance sheet date, affecting the financial data in the prepared financial statements for 2019.



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# Support areas

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## Support in the functioning of capital companies

- Recapitalisation of the company by its partners (shareholders).
- Advice on the organisation and cancellation of management board / supervisory board / shareholder meetings (general meetings), including remote ones.
- Ongoing corporate consulting (service of ordinary shareholders' meetings (general meetings), mandatory dematerialisation of shares, notifications to the register of real beneficiaries) – including a possible extension of statutory deadlines by the legislator.
- Market reporting by listed companies, including information on the impact of the epidemic on company operations.



## Insurance support

- Advising on temporary regulatory reliefs.
- Developing distance selling processes.
- Analysing insurance documentation in connection to epidemic-related issues.



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