

ACT
of 28 October 2002
ON THE LIABILITY OF COLLECTIVE SUBJECTS
FOR ACTS PROHIBITED UNDER PUNISHMENT

(Dziennik Ustaw 2002, No. 197, item 1661 with subsequent amendments: Dziennik Ustaw 2004, No. 93, item 889, No. 191, item 1956, No. 243, item 2442; 2005, No. 157, item 1316, No. 178, item 1479, No. 180, item 1492, No. 183, item 1538; 2006, No. 120, item 826; 2007, No. 75, item 492, No. 166, item 1172; 2008, No. 214, item 1344; 2009, No. 20, item 106, No. 62, item 504, No. 166, item 1317, No. 201, item 1540)

(Excerpts)

Article 1. This Act lays down the rules of liability of collective subjects for acts prohibited under punishment as offences or fiscal offences and the rules to be followed as regards such liability.

Article 2. 1. A collective subject within the meaning of this Act shall be a legal person and an organizational unit without legal personality provided with legal capacity pursuant to separate provisions of law, except for the State Treasury, territorial self-government units and their unions.

2. A collective subject within the meaning of this Act shall also be a commercial company with the shareholding of the State Treasury, of a territorial self-government unit or of union of such units, a company in organization, a subject in liquidation and an entrepreneur not being a natural person, as well as a foreign organizational unit.

Article 3. A collective subject shall bear liability for a prohibited act being the behaviour of a natural person:

1) acting on behalf or in the interest of the collective subject within the scope of power or duty to represent it, make decisions on its behalf or exercise internal control, or in having exceeded such power or failed to perform this duty;

2) permitted to act as a result of having exceeded powers or failed to perform the duties by the person referred to in subparagraph 1;

3) acting on behalf or in the interest of the collective subject, with the consent or knowledge of the person referred to in subparagraph 1

4) repealed