ENERGY REGULATORY OFFICE
DEPARTMENT OF GASEOUS FUELS MARKETS

INFORMATION PACKAGE

FOR COMPANIES INTENDING TO CONDUCT BUSINESS ACTIVITIES
IN THE FIELD OF
TRADE IN GASEOUS FUELS
AND
FOREIGN TRADE IN NATURAL GAS
AND
TRADE IN HYDROGEN

Warsaw, February 2025

HOW TO SECURE A LICENCE FOR TRADE IN GASEOUS FUELS, FOREIGN TRADE IN NATURAL GAS AND TRADE IN HYDROGEN?

Licensed business activity in the area of trade in gaseous fuels and in foreign trade in natural gas and trade in hydrogen

(Who should hold the licence?)

Pursuant to Article 32 item 1 section 4 of the Energy Law Act of 10 April 1997 – (Journal of Laws of 2024, item 266, as amended), hereinafter referred to as the "Energy Law Act", business activity in the area of fuel trading requires securing a licence, with the exclusion of:

1. trading in liquefied natural gas supplied from abroad, executed in the supply point to the terminal, within the meaning of Article 1 item 2 section 1 of the Act of 24 April 2009 on investment projects regarding regasification terminal for liquefied natural gas in Świnoujście (Journal of Laws of 2024, item 1286, as amended);
2. gaseous fuels trading, if the purpose of the sales is to liquidate mandatory stocks of natural gas kept pursuant to the provisions of Article 25 item 10 of the Act of 16 February 2007 on stocks of crude oil, petroleum products and natural gas, the principles of proceeding in circumstances of a threat to the fuel security of the State and disruption on the petroleum market (Journal of Laws of 2024, item 1281, as amended), hereinafter referred to as the "Act on stocks";
3. trade in gaseous fuels carried out on the commodity exchange within the meaning of the Act of 26 October 2000 on Commodity Exchanges or organized market by the entity maintaining a regulated market on the territory of Poland within the meaning of the Act of 29 July 2005 on Trading in Financial Instruments by commodity brokers or brokerage firms conducting brokerage activities in the field of commodities trading, and by the company running commodity exchange, exchange clearing house or the National Depository for Securities, or by the company to which the National Depository for Securities has delegated the performance of the activities related to the tasks referred to in Article 48 item 2 of the Act on Trading in Financial Instruments of 29 July 2005, which purchase gaseous fuels for the execution of the tasks set out in the Act on Commodity Exchanges of 26 October 2000;
4. trade in gaseous fuels other than the one specified in section 3, carried out by exchange clearing house or the National Depository for Securities, or by the company to which the National Depository for Securities has delegated the performance of the activities related to the tasks referred to in Article 48 item 2 of the Act on Trading in Financial Instruments of 29 July 2005, which purchase or sell gaseous fuels due to the execution of the tasks set out in the Act on Commodity Exchanges of 26 October 2000, with respect to transactions executed outside a commodity exchange or market, referred to in point 3.
5. gaseous fuels trading by an energy cooperative within the meaning of article 2 point 33a of the Act of 20 February 2015 on renewable energy sources executed within the framework of performed activities in favour of all consumers belonging to that cooperative.
6. hydrogen trading in the case when annual volume of this trading does not exceed the equivalent of EUR 10,000,000.
7. hydrogen trading carried out on the commodity exchange within the meaning of Article 2 section 1 of the Act of 26 October 2000 on commodity exchanges or a market organized by the entity operating a regulated market in the territory of Poland by commodity brokerage houses or brokerage firms engaged in commodity exchange trading, as well as by a company operating commodity exchange, a clearinghouse for commodity exchanges, the

National Depository for Securities S.A., or a company to which the National Depository for Securities S.A. has entrusted the execution of tasks referred to in Article 48 item 2 of the Act of 29 July 2005 on Trading in Financial Instruments, acquiring hydrogen due to the performance of tasks specified in the provisions of the Act of 26 October 2000, on Commodity Exchanges.

8. Hydrogen trading, other than that specified in point 7, conducted by a clearinghouse for commodity exchanges, the National Depository for Securities S.A., or a company to which the National Depository for Securities S.A. has entrusted the execution of tasks referred to in Article 48 item 2 of the Act of 29 July 2005 on Trading in Financial Instruments, acquiring or disposing the hydrogen due to the performance of tasks specified in the provisions of the Act of 26 October 2000 on Commodity Exchanges, in relation to transactions concluded off the commodity exchange or a market organized by an entity operating a regulated market in the territory of the Republic of Poland.

Pursuant to Article 32 item 2 of the Energy Law Act licences for carrying out the activity, referred to in item 1 section 4 of the Act, in **foreign trade in natural gas**, are issued with regard to the diversification of natural gas supplies and energy security. An energy company dealing with foreign trade in natural gas is obliged to diversify foreign gas supplies.

In addition, it should also be born in mind, that pursuant to Article 42b item 1 of the Energy Law Act, the licence to foreign trade in natural gas expires if an energy entrepreneur within the scope of the licence granted, does not make foreign trade in natural gas for consecutive 12 months.

In this case, the President of Energy Regulatory Office (URE) by way of decision declares the expiry of the licence (the Article 42b item 2 of the aforementioned Act).

Necessary conditions which should be met by a future Licence Holder

Entrepreneurs applying for a licence must meet the premises for obtaining it specified in Article 33 of the Energy Law Act. Pursuant to Article 33 item 1 of this Act, the President of URE shall grant a licence to an applicant that:

1) has its registered offices or place of residence in the territory of the European Union Member State, Swiss Confederation or a member state of the European Free Trade Agreement (EFTA) – a party to the European Economic Area agreement, or Turkey;
2) has sufficient financial means to ensure the correct performance of its activity or is capable of documenting the ability to acquire the same;
3) has the technical capabilities ensuring the correct performance of its activity;
4) will guarantee that it will employ staff with the adequate professional qualifications referred to in Article 54 of the Energy Law Act;
5) has obtained a decision on the conditions of land development (an outline planning permission) or a decision on the location of an investment project of the construction of a nuclear power facility as referred in the Act of 29 June 2011 on the preparation and realization of investments in nuclear power facilities and accompanying investments (Journal of Laws of 2024, item 1410 as amended);
6) is in no arrears with payment of taxes which constitute income of the state budget, except for cases when the applicant obtained tax release, deferral, rescheduling the payment of tax arrears or tax on instalments or withholding the execution of a decision issued by a relevant tax authority or fiscal control body, as stipulated by the legal provisions in force.

Circumstances preventing securing the licence

Pursuant to Article 33 item 3 of the Energy Law Act, the licence cannot be issued to the applicant:

1) that is in the course of bankruptcy or liquidation proceedings;
2) whose licence for the activity specified in the Act was revoked within the last three years for the reasons specified in Article 41 item 3 of the Energy Law Act or who within the last 3 years was deleted from the regulated activity register because of decision prohibiting the applicant from activities specified in the register entry due to:
   a) submitting a declaration on compliance with legal requirements for conducting the activity, which was inconsistent with facts, or
   b) non-remedying a breach of legal requirements for conducting the activity within the deadline specified by the authority, or
   c) flagrant breach of legal requirements for conducting the activity;
3) convicted for a crime or fiscal crime related to the business activity conducted with a valid court decision;
4) that is not registered as VAT payer;
5) if another entity having a material impact on it or exercising or co-exercising control over it, within the meaning of Article 3 item 1 sections 34, 35 and 36 subsections a, b, e and f of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, item 120, as amended), hereinafter referred to as "the Accounting Act", was convicted for a crime or fiscal crime related to the business activity conducted, as determined in the Act, with a valid court decision within the last three years.

Pursuant to Article 33 item 3a of the Energy Law Act, in the case of an applicant which is a legal person or an organizational unit without legal personality, or a foreign entrepreneur, or a foreign entrepreneur conducting activity in the territory of the Republic of Poland as a branch with a registered office in the territory of the Republic of Poland, established under the terms and conditions specified in the Act of 6 March 2018 on the rules of participation of foreign entrepreneurs and other foreign persons in the economic trade on the territory of Poland (Journal of Laws of 2025, item 89), the condition referred to in Article 33 item 3 section 3 also applies to persons authorized to represent them and members of supervisory boards.

It should also be borne in mind that pursuant to Article 33 item 3c of the Energy Law Act the President of URE shall suspend the licence granting proceedings in case of an applicant with respect to which a decision was issued to present charges of committing a crime or a fiscal crime related to the business activity it conducts, or when such a decision was issued with respect to persons and members referred to in Article 33 item 3a until the preparatory and court proceedings are completed.

Whereas, pursuant to Article 33 item 3d of the Energy Law Act, the President of URE may refuse to grant a licence to an applicant who does not guarantee the proper performance of the business activity covered by the licence.

In addition, it should be highlighted that pursuant to Article 41 item 2 section 4 of the Energy Law Act, the President of URE shall revoke a licence in the case of failure to meet any of the conditions

referred to in Article 33 item 1 or of occurrence of the circumstances referred to in Article 33 item 3 sections 2-7 or item 3a.

It should also be considered that pursuant to Article 41 item 2a of the Energy Law Act, the President of URE shall revoke a licence for foreign trade in natural gas also in the case of an energy company's failure to maintain mandatory stocks of natural gas or to ensure their availability pursuant to Article 24 items 1 and 2, Article 24a and Article 25 item 2 or item 5 of the Act on Stocks.

However, in accordance with the Article 41 item 4 point 7 of the Energy Law Act, the President of URE may revoke licence or change its scope in case when it is concluded that the applicant does no guarantee the proper performance of the business activity covered by the licence.

Promise of Licence

Pursuant to Article 43 item 1 of the Energy Law Act, each person who intends to conduct activity involving trade in gaseous fuels, foreign trade in natural gas and trade in hydrogen, which is subject to licensing, or to modify its scope, may apply for a promise of licence or a promise of licence modification, which is a form of a promise to grant/modify a licence. The promise validity term specified therein may not be shorter than six months (Article 43 item 3 of the Energy Law Act). During the promise validity term, granting a licence for the activity specified in the promise or its modification cannot be denied unless the factual or legal status specified in the application to issue the promise has changed (Article 43 item 4 of the Energy Law Act).

According to Article 43 item 4a of the Energy Law Act, in the case of entrepreneur's death, within the promise validity term referred to in item 4, a licence for the activity specified in the promise cannot be refused to the enterprise's owner by inheritance in the meaning of Article 3 of the Act of 5 July 2018 on succession management of a natural person's enterprise and other facilitation connected with succession of enterprise (Journal of Laws of 2021, item 170), or in the case when entrepreneur was a partner to civil partnership - to other partner of that partnership if:

1) such person submits written consent of enterprise's owners by inheritance to grant him/her a licence for the activity specified in the promise;
2) factual or legal situation provided for in the application for granting a promise has not changed otherwise.

Pursuant to Article 43 item 4b of the Energy Law Act, in the validity term of the promise referred to in item 4, a licence for the activity specified in the promise cannot be refused to the enterprise's acquirer in the meaning of Article 45b of the Act of 5 July 2018 on succession management of a natural person's enterprise and other facilitation connected with succession, if:

1) acquirer submits written consent of entrepreneur who obtained a promise and of other acquirers of the enterprise to grant him/her a licence for activity specified in the promise;
2) factual or legal situation provided for in the application for granting a licence has not changed otherwise.

The promise of licence does not give the right to conduct business activity in the scope which requires the licence. Therefore, licensed activity may not be performed under a promise. The promise may, however, be the document which makes it easier for the company to acquire financing for the planned investment project and also to secure the licence in the future because the entrepreneur must gather the specified documents applying for the promise of licence. More details on this may be found below.

Pursuant to Article 43 item 5 of the Energy Law Act, the provisions of Article 35 shall apply accordingly to the application for issuing a promise.

Modification and extension of the granted licence

Entrepreneurs applying for the modification of the licence should attach to the application documentation on the subject of change to the issued decision. Modifications to the licence in principle can be divided into two types, i.e. concerning formal legal situation of the licensee (e.g. change of the name, registered office address or company's partners, etc.) and concerning change in the scope of activity, which is associated with technical capabilities available to the licensee (e.g. intention to extend the scope of a licence to a new area). In the first case, the application should include in particular formal legal documents concerning the situation of the licensee, while in the second case it is of particular importance to demonstrate technical capabilities, and financial means at the disposal of the licensee. The list of the necessary documents to be submitted in both cases is included in the further part of the information package. In a situation when the modification consists only in updating the data regarding the name, registered office or address of the licensee, this modification may be performed on the basis of current information in the National Court Register, depending on the factual and legal status of a given case.

It should be highlighted that pursuant to Article 37 item 2c of the Energy Law Act, **in the case of a change of the data referred to in Article 37 item 1 sections 1 and 7 of the Act** (that is the designation of the entity, its registered office or place of residence and their address, the number assigned in the Register of Entrepreneurs kept by the National Court Register, provided that the entrepreneur has such a number, or a number of an equivalent register of the Member States of the European Union, Swiss Confederation, Member State of the European Free Trade Agreement (EFTA) – a party to the agreement on the European Economic Area, or Turkey, and the tax identification number - NIP), **the energy company shall apply for a modification of the licence not later than within seven days of the occurrence of these changes.**

Pursuant to Article 39 the Energy Law Act, an entrepreneur should submit an application for an extension of the licence not later than 18 months before its expiration date (determined by the date of posting in Polish post office managed by public operator specified within the meaning of the Postal Act of 23 November 2012). Extension of the licence is equivalent to recognition by the licensing authority that the entrepreneur meets specified conditions for the exercise of the licensed activity. This involves the necessity to examine whether the company which has applied for an extension of the licence still meets conditions for exercising activities covered by the licence, specified in Article 33 of the Energy Law Act and if the formal legal status has not changed.

After the expiration of the abovementioned deadline for submitting the application for an extension of a licence, an entrepreneur intending to continue the activities covered by the licence shall apply for reissuing the licence. It is important to note that such a request should be submitted in time allowing to process it and issue a decision on granting a new licence before the expiration date of the previous licence in accordance with the terms set out in the Act on the Administrative Proceedings Code of 14 June 1960 (Journal of Laws of 2024, item 572), hereinafter referred to as the "Administrative Proceedings Code". Both when applying for licence extension and for reissuing of the licence, the documents required for submitting an application for issuing a licence shall be attached to it.

It should also be borne in mind that according to Article 35 item 2a of the Energy Law Act if the application for licence changing does not contain all the necessary information and documents required by the provisions of the Act assuring evidence that the entrepreneur meets the legal conditions to conduct business activity – the President of URE shall immediately request the applicant to deliver the missing documents within not less than 21 days of the request delivery date. Whereas pursuant to the article 35 item 2b of the Energy Law Act failure to provide the missing documents of an application for changing a licence within a set deadline in the manner meeting all the conditions required by the Act shall result in the application **not being processed**.

In addition, it should also be noted, that pursuant to Article 41 item 1 of the Energy Law Act, the President of URE may change the conditions of an issued licence. Nevertheless, in accordance with the Article 41 item 1a of the above Act, the President of URE may change the conditions of an issued licence, in particular in cases of the necessity to adapt them to the applicable law or in order to prevent practices that harm the interests of consumers or jeopardise the development of competition.

Preparing the application

When preparing the application to grant a licence (promise of licence), the applicant should be aware of the fact that the more completely the application is prepared (it contains all the necessary exhibits), the smoother the licensing process (promise of licence) will run. The scope of the presented documentation should make it possible to determine that the applicant fulfils all of the conditions required for securing the licence and that there are no circumstances pertaining to the applicant which justify refusal of granting the licence.

THE APPLICATION TO GRANT A LICENCE (or a promise of licence, respectively – see Article 43 item 5 of the Energy Law Act) should contain in particular the following (Article 35 item 1 of the Energy Law Act):

1) designation of the applicant and its registered office or the registered office of its branch in the territory of the Republic of Poland or its place of residence and their address, and if proxies are appointed to perform the legal duties on the entrepreneur's behalf, it should also include their first and last names and their addresses;
2) specification of the subject matter and scope of the conducted activity for which the licence /promise of licence is to be issued;
3) information about the applicant's previous activity, including its financial statements for the last three years if the entity is conducting business activity;
4) specification of the term for which the licence/ promise of licence is to be granted and specification of the start date of the activity.
   The licence is granted for a definite term not shorter than 10 years and not longer than 50 years unless the entrepreneur requests a licence for a shorter term (Article 36 of the Energy Law Act). A promise of licence is granted for a definite term not shorter than six months (Article 43 item 3 of the Energy Law Act);
5) specification of the resources available to the entity applying for the licence/ promise of licence, for the purpose of correct performance of the activity covered by the application;
6) number in the register of entrepreneurs kept by the National Court Register, provided that the entrepreneur has such a number, or a number of an equivalent register of the Member States of the European Union, Swiss Confederation, Member State of the European Free Trade

Agreement (EFTA) – a party to the agreement on the European Economic Area or Turkey, and the tax identification number (NIP);

7) appendices according to the specification presented in the following part of this compilation.

Pursuant to Article 35 item 1a of the Energy Law Act, an application for a **licence for foreign trade in natural gas** shall in addition specify the average volume of gas planned by the entity to be brought in from the date of its start to 31 March of the next year after start of bringing in natural gas, in accordance with the Act on Stocks.

Pursuant to Article 35 item 1aa of the Energy Law Act, the provisions of Article 1a shall not apply to an application for a licence for foreign trade in natural gas exclusively with respect to bringing out natural gas.

In case of an Applicant failing to meet the conditions prescribed by the law, pursuant to Article 35 item 3 of the Energy Law Act, the application process will result in deny granting a licence/promise of a licence.

Nevertheless, pursuant to article 35a of the Energy Law Act, prior to decision on granting a licence or its change, the President of URE may verify the facts specified in the application for a licence or for licence amendment in order to determine whether the entrepreneur meets the conditions for conducting the economic activity covered by the licence and whether it guarantees the proper performance of the activity covered by the licence. Furthermore, pursuant to Article 38 item 1 of Energy Law Act, granting the licence may depend on the submission of collateral on property by an applicant in order to satisfy any third party claims that may occur as a result of improper licensed business conduct, including damage to the environment. The detail rules of the collateral on property have been stipulated in the Article 38 item 2 and following of the Energy Law Act. Additionally, in accordance with the Article 38 item 3 of the above mentioned Act - the President of URE call the applicant to specify planned revenues amount as referred to the Article 38 item 2 within not less than 30 days, **under pain of the licence application being declared null or void**.

Pursuant to Article 35 item 2a of the Energy Law Act, if the application to grant or change the licence does not contain all the necessary information or documents required by the provisions of the Act, assuring evidence that the entrepreneur meets the legal conditions to conduct business activity - the President of URE shall immediately request the applicant to deliver the missing documents within not less than 21 days of the request delivery date. Whereas pursuant to Article 35 item 2b of the Energy Law Act, failure to provide the missing documents for an application for granting or changing a licence within a set deadline in the manner meeting all the conditions required by the Act shall result in the application **not being processed**. This results in the procedure being closed and requires the application to be resubmitted with all the required documents, while the documents previously submitted to the Energy Regulatory Office may be used in that new procedure provided that they are still valid.

If the applicant's address is not specified in the application and it is not possible to determine that address on the basis of available data, the application will not be processed (Article 64 § 1 of the Code of Administrative Procedure).

Addressee of the application to grant a licence (promise of licence)

The entrepreneur's written application to grant a licence (promise of licence) for trade in gaseous fuels and a licence (promise of licence) for foreign trade in natural gas should be sent to the President of the Energy Regulatory Office, to the following address: ul. Towarowa 25A, 00-869 Warsaw, or to E-Delivery address: AE:PL-25259-52521-UECUJ-18 or via ePUAP platform[1]: /URE/SkrytkaESP , with the exception of an application to grant a licence (promise of licence) for trade in gaseous fuels when at the same time an entrepreneur conducts an activity in the area of distribution of gaseous fuels in the extent specified in Article 16 item 13 section 1 of the Energy Law Act, which should be sent to a relevant Branch Office of the Energy Regulatory Office, to E-Delivery address: AE:PL-25259-52521-UECUJ-18 or via ePUAP platform[2]: /URE/SkrytkaESP.

Territorial jurisdiction and contact data of Branch Offices are available on the URE's website:

https://www.ure.gov.pl/pl/urzad/informacje-ogolne/oddzialy-terenowe

Additional information on licences for trade in gaseous fuels, foreign trade in natural gas and trade in hydrogen may be obtained from the URE Department of Gaseous Fuels Markets, phone numbers 22 -487-55-81, 22 487-57-49, 22-487-55-80, 22 487-57-51, 487-57-52.
e-mail: drg@ure.gov.pl – with the note: DRG-1 or Unit for Licensing and Gas System Operators.

Duration of the procedure

The duration of the licensing procedure mostly depends on completeness of the submitted application, possibly the party's activity in supplementing the necessary documents and information. It is recommended to file applications duly in advance before the planned date of commencing the performance of licensed activity.

If the application contains all the necessary attachments or will be completed, the case will be processed in accordance with Article 35 § 1 of the Code of Administrative Procedure.

It is important that under Article 35 § 5 of the Code of Administrative Procedure, the deadlines envisaged in the provisions of law for performing the specified actions, the periods of delivery via public hybrid service as referred to in Article 2 item 7 of the Act of 18 November 2020 on electronic deliveries (Journal of Laws of 2024, item 1045, as amended), the periods of suspension of administrative proceeding and the periods of delay resulting from a party's fault or from reasons beyond the regulatory authority's control are not included in the deadlines for handling the case. Therefore, a party's failure to take actions in compliance with the regulatory authority's summons may cause the administrative case to be handled in a correspondingly longer period of time.

It should be kept in mind that only submitting a complete application, that is containing all the required documents and information, results in initiating an administrative procedure for granting a licence (promise of licence).

Fees associated with securing the licence

[1] via ePUAP platform – until December 31, 2025.
[2] via ePUAP platform – until December 31, 2025

According to Art. 43aa of the Energy Law Act, a stamp fee is charged for granting a licence or its modification as well as for granting a promise of licence or its modification.

Pursuant to Article 6 item 1 section 1-4 of the Stamp Fee Act of 16 November 2006 (Journal of Laws of 2023, item 2111, as amended), hereinafter referred to as the "Stamp Fee Act", the obligation to pay the stamp fee for issue of the licence (promise of licence) arises at the moment of **submitting the application** to issue the licence (promise of licence).
Pursuant to Article 8 item 1 of the Stamp Fee Act, the payment of the stamp fee should be made at the cash desk of an appropriate tax authority or into its bank account.
The stamp fee rates, determined in an exhibit to the aforementioned Act, for the activities associated with the scope of actions of the President of URE, are as follows:

- for a promise to issue a consent (promise of licence) – **PLN 98** (part I item 20 of an exhibit to the Stamp Fee Act);
- for an extension of the validity term or change of conditions of the promise to issue a consent (promise of licence) – **PLN 44** (part I item 21 of an exhibit to the Stamp Fee Act);
- for issuing a consent (licence other than for foreign trade in natural gas) – **PLN 616** (part III item 44 of an exhibit to the Stamp Fee Act);
- for issuing a licence for business activity in the area of foreign trade in fuels and power – **PLN 4244** (part III item 34 of an exhibit to the Act);
- for an extension of the validity term or change of conditions of the issued consent (licence) if:
  - it concerns an extension of the validity term or broadening of the scope of activity – **50%** of the rate for issuing a consent (licence) i.e. **PLN 308** with respect to domestic trade in gaseous fuels and **PLN 2122** with respect to foreign trade in natural gas (part III item 46 of an exhibit to the Stamp Fee Act);
  - the change involves another type of activity – **100%** of the rate for issuing a consent (licence) i.e. **PLN 616** (part III item 46 of an exhibit to the Stamp Fee Act).

If the document confirming the granting of a power-of-attorney or attorney-in-fact rights or its excerpt, extract or copy is submitted (**which applies also to submitting a certificate of the National Court Register (KRS) confirming granting of a power-of-attorney or proxy**), the stamp fee in the amount of **PLN 17 should be paid on each power of attorney or proxy under given administrative proceedings** (part IV of an exhibit to the Stamp Fee Act). If there are several simultaneously ongoing proceedings, the stamp duty must be paid on each power of attorney or proxy used in given proceedings. That fee is not collected in the case of submitting a document confirming granting of a power-of-attorney as well as its excerpt, extract or copy:

- certified by a notary public or an authorized authority, authorizing to collect the documents;
- if the power-of-attorney is granted to a spouse, a descendant, an ancestor or a sibling;
- if the principal is the entity specified in Article 7 sections 1-5 of the Stamp Fee Act.

Pursuant to Article 12 item 2 of the Stamp Fee Act, the tax authority with geographic jurisdiction in stamp fee matters:

1) on performance of an office duty, issuing a certificate, a licence (a promise of licence) – is the tax authority with geographic jurisdiction over the authority's seat;
2) on submitting a document confirming granting of a power-of-attorney or attorney-in-fact rights or its excerpt, extract or copy – is the tax authority with geographic jurisdiction over the place of submitting the document;
3) on submitting the document referred to in point 2) in an electronic form via ICT system:

a) the tax with geographic jurisdiction over the place of residence or registered office of principal, and when the power-of-attorney or attorney-in-fact rights were granted by one or more principals in a single document – the tax authority with a geographical jurisdiction over the place of residence or registered office of first-listed principal in this document, who has its place of residence of registered office in the territory of the Republic of Poland,
b) the Mayor of capital city of Warsaw, in the case when any of principals granting power-of-attorney or attorney-in-fact rights in a single document has its place of residence of registered office in the territory of the Republic of Poland.

Due to the fact that **the seat** of the central administration authority – the President of Energy Regulatory Office – is the **capital city of Warsaw**, the stamp fee in the cases mentioned in section 1) should be paid to the tax authority with geographic jurisdiction – the Mayor of the capital city of Warsaw. If the payments are not made in cash, they should be paid to the bank account of the Municipal Office of the Capital City of Warsaw, Taxpayer Service Centre, ul. Obozowa 57, 01-161 Warsaw, account no.:
21 1030 1508 000 0005 5000 0070.
For cross-border payments:
Account number/IBAN: **PL 21 1030 1508 000 0005 5000 0070**;
SWIFT: **CITIPLPX**.

For a submitted document confirming the granting of attorney or proxy and its certified copy, extract or copy, the stamp duty shall be paid in cash at the counter of tax authority or by transfer to the account of the relevant local tax authority, according to the order specified in Article 12 item 2 of the Stamp Fee Act.

If the **original (or in respect of charges for the power-of-attorney - a certified copy)** of the stamp fee payment receipt is not attached to the application, the entrepreneur will be summoned to make the relevant payment. If the stamp fee payment receipt is not provided despite the fact that the summons to send it was dispatched, this will be a premise for returning the application pursuant to Article 261 item 2 of the Code of Administrative Procedure.

In case of missing confirmation of the stamp fee payment receipt for the power-of-attorney or proxy, pursuant to Article 11 items 1 and 3 of the Stamp Fee Act, the President of URE shall provide information to the competent tax authority in order to initiate administrative enforcement due to non-payment of stamp duty for the power-of-attorney or proxy.

The confirmation of the stamp fee payment receipt may take a form of printout from the computer system (confirmation of the transaction execution), made according to Article 7 of the Banking Law Act of 29 August 1997 (Journal of Laws of 2024, item 1646, as amended) .

Stamp duty exemptions

Pursuant to Article 7 sections 2 and 3 of the Stamp Fee Act, the following entities are exempt from paying a stamp fee:
- state budget units;
- local self-government units.

Pursuant to Article 3 of the Stamp Fee Act, the following actions are not subject to a stamp fee: performance of office duties, issuance of a certificate and consent (permit or licence) if, pursuant to separate provisions, they are subject to other civil law fees or are exempt from those fees.

The list of documents and information, which should be attached to the application to grant the licence/promise of licence for trade in gaseous fuels or trade in hydrogen (documents necessary to obtain a promise of licence are marked with "P")

I. Documents showing that the Entrepreneur meets the organizational and formal legal requirements:

1) excerpt from the register of entrepreneurs kept by the National Court Register (KRS), obtained not earlier than 3 months prior to submitting to licensing authority[3] (C or O)* (P)**;

2) certificate of assigning a tax identification number (NIP) – if there is no information about the NIP number in other provided documents and the excise number assigned by a relevant head of a tax office, if the applicant has such a number (C or O)* (P)**;

3) in the case of an Applicant that is not a natural person conducting business activity – current articles of association or statute (C)* (P)**;

4) list of persons authorized to represent the applicant and members of the supervisory board - in the case of an Applicant that is a legal person or an organizational unit without legal personality or a foreign entrepreneur or a foreign entrepreneur conducting activity in the territory of the Republic of Poland as a branch with its registered office in the territory of the Republic of Poland, established under the terms and conditions specified in the Act on the rules of participation of foreign entrepreneurs and other foreign persons in the economic trade on the territory of Republic of Poland (O)* (P)**;

5) current information from **the National Criminal Register** about entrepreneur's lack of a criminal record (for an Applicant that is a legal person or an organizational unit without legal personality or a foreign entrepreneur or a foreign entrepreneur conducting business activity in the territory of the Republic of Poland as a branch with its registered office in the territory of the Republic of Poland, established under the terms and conditions specified in the Act on the rules of participation of foreign entrepreneurs and other foreign persons in the economic trade on the territory of Republic of Poland - **persons authorized to represent the Applicant and supervisory board members**) and current information from the National Criminal Register about the **enterprise's lack of a criminal record** (**as a collective entity**);

   If an entrepreneur, person authorized to represent the Applicant or member of the supervisory board is not a Polish citizen, it is **also** required to send an appropriate notice issued by the competent authority of the country of which the above person is a citizen, with a translation **by a sworn translator** into Polish (O)* (P) **;

6) a list of all entities having a material influence on the applicant or exercising or co-exercising control over it, within the meaning of Article 3 item 1 sections 34, 35 and 36, subsections a, b, e and f of the Accounting Act, along with an indication of which of the relation types

[3] Applies to entrepreneurs on which the legal provisions impose an obligation of an entry to the National Court Register (KRS).

mentioned above occurs between the entrepreneur and a given entity and an indication of the basis for entering the above mentioned entities to the register (O)* (P)**;

7) current information from the **National Criminal Register** of no criminal record of entities having material influence over the applicant or exercising or co-exercising control over it within the meaning of Article 3 sections 34, 35 and 36, subsections a, b, e and f of the Accounting Act (O)* (P)**;

   In the case of an entity registered abroad or that is not a Polish citizen, it is **also** required to send an appropriate notice issued by the competent authority of the registration country or a country of which the above entity is a citizen, with a translation **by a sworn translator** into Polish (O)* (P) **;

8) entrepreneur's declaration that in the last 3 years the entrepreneur has not been deleted from the register of regulated activities because of decision prohibiting the applicant from activities specified in the register entry due to (O)* (P) **:
   a) submitting a declaration on compliance with legal requirements for conducting the activity, which was factually inconsistent with facts, or
   b) non-remedying a breach of legal requirements for conducting the activity within the time limit specified by the authority, or
   c) flagrant breach of legal requirements for conducting the activity (O)* (P);

9) entrepreneur's declaration that there is no pending application for declaring the entrepreneur's bankruptcy and that the enterprise is not in liquidation (O)* (P)**;

10) declaration of an entrepreneur (in the case of civil law partnerships – of every partner) and declarations of persons and members referred to in Article 33 item 3c in connection with item 3a of the Energy Law Act, confirming that there are no grounds to suspend the proceedings pursuant to Article 33 item 3a, which stipulates that the President of URE shall suspend the proceedings in case of an entrepreneur or the above mentioned persons with respect to whom a decision was issued to present charges of committing a crime or a fiscal crime related to the business activity the conduct (O)* **;

11) current certificate confirming that the entrepreneur is registered as a VAT payer (O)* (P)**;

12) description of the insofar activities and a business plan for the activities for which the licence is to be granted, specifying in particular the following information:
   - selected option of financing of the activity and a detailed plan of its financing, along with a feasibility study of the activity for which the licence is to be granted,
   - short characteristics of suppliers and customers,
   - type of traded gaseous fuel (for instance network natural gas, LNG, CNG)/ indication that the traded product is hydrogen - and the manner of supplying it to customers,
   - whether an entrepreneur will use its own technical infrastructure to perform the activity covered by an application (O)* (P)**;

13) applicant's notice on networks, equipment and installations determined in the Ordinance of Minister of Climate and Environment of 1 July 2022 on detail rules for confirmation of professional qualifications of people operating equipment, installations and networks (Journal of Laws of 2022, item 1392) which will be used for conducting licensed activity, and on number of people which are/will be employed for their operation, along with reference numbers of

qualification certificates (in the case of civil law partnership of every partner) – in line with table 1 or table 2 annexed to this information package[4] (O)*;

in the case when the persons referred to in Article 33 item 1 section 4 of the Energy Law Act have not been employed yet, the Applicant submits declaration on their employment (O)*

14) in the case of performing actions through a proxy, the power-of-attorney to perform legal actions on the applicant's behalf (along with the original receipt or its certified copy for payment of the stamp duty) (C or O)* (P)**;

15) receipt for payment of the stamp duty due for issuing a licence /a promise of licence (O)* (P)**.

II. Documents confirming that the applicant has financial means ensuring adequate performance of the business activities covered by the licence or is capable of acquiring them:

1) specification of planned annual revenues and costs for the activities for which the licence is sought, covering at least three full calendar years (O)* (P)**;

2) specification of planned sales of gaseous fuels in physical units or power units, covering at least three full calendar years (O)* (P) ** ;

3) financial statements for the last three years (annual PIT returns for natural persons or partners to civil law partnerships), and should the entrepreneur be in business for less than three years – the same documents for the time period since launching the business (C or O)* (P)**;

In accordance with the Article 45 item 1f of the Accounting Act the financial statement shall be drawn up in electronic form and shall be signed with a qualified electronic signature, a trusted signature or a personal signature.

The financial statement in electronic form should be processed by electronic communication means (to E-Delivery address: AE:PL-25259-52521-UECUJ-18 or via ePUAP platform[5] to: /URE/SkrytkaESP) or presented on CD/DVD discs.

4) other documents confirming the possession or possibility to acquire the financial means sufficient for a proper conduct of a licensed business (bank guarantees, insurance guarantees) (C or O)*;

5) certificate from the bank maintaining the entrepreneur's main account, specifying the entrepreneur's volume of dr/cr turnover, payment and creditworthiness status, with information about loans extended to the entrepreneur and information whether the account is free of enforcement titles (C or O)* (P)**;

6) certificate from the relevant branch of the Social Insurance (ZUS) confirming that the entrepreneur is not in arrears with payment of social security premiums or that it does not appear in the records of contribution payers (in the case of the entrepreneur conducting business activity for which no obligation to report it to the Social Insurance (ZUS) has arisen) in the case of civil law partnerships, it is necessary to present the certificates from the Social Insurance separately for each shareholder and the partnership (C or O)* (P)**;

7) current certificate from the relevant Tax Office confirming that the entrepreneur is not in arrears in payment of liabilities to the State Budget or stating the balance of possible arrears

[4] If submission of above mentioned listing in the printed version is cumbersome due to large number of employees or information, it is possible to submit it on CD record.

[5] via ePUAP platform – until December 31, 2025

(in the case of civil law partnerships it is necessary to present certificates separately for every partner and for the partnership), containing also the following information:

a) on pending enforcement proceedings in administration,
b) on titles and periods from which potential arrears arise (C or O)* (P)**.

The documents listed in section I points 5) and 7) and section II points 5), 6) and 7) have to be **up-to-date**, that is obtained not earlier than 3 months before submitting to the President of URE.

The document obtained electronically by an applicant shall be passed to the President of URE also in electronic version (to E-Delivery address: AE:PL-25259-52521-UECUJ-18 or via ePUAP platform[6] to: /URE/SkrytkaESP or presented on CD/DVD discs). The printed version of electronic document is only a visualization and thus does not allow the President of URE to verify whether such a document has been properly signed.

Additional documents to be provided in case of application for licence (promise of licence) for foreign trade in natural gas:

1) a detailed description of the activity of foreign trade in natural gas, in particular a declaration on the manner of fulfilment of the obligation of diversification of gas supplies from abroad specified in Article 32 item 2 of the Energy Law Act (O)* (P)**;
2) business plan referred to in section I point 12, including prime costs, costs of maintaining mandatory gas reserves, margin and planned cost of gas purchase (O)* (P)*;
3) the average volume of gas planned by the entity to be brought in from the date of its start to 31 of March of the next year falling after start of bringing in natural gas (O)* (P)** ;
4) planned start date of bringing in gas from abroad (O)* (P)**.

Additional comments for the entrepreneurs whose registered offices or places of residence are located in the EU Member States, Swiss Confederation or EFTA member states – parties to the European Economic Area agreement or Turkey, applying for the licence.

1) the entrepreneurs from the EU Member States, Swiss Confederation, EFTA member states – parties to the European Economic Area agreement or Turkey, may conduct a licensed activity in Poland directly, not through a branch. In such a case entrepreneurs should submit a copy of an appropriate equivalent of the Polish National Court Register in the country of company's registration, (of course only if the planned business activity is to be conducted directly, without opening a branch);
2) certificate of no criminal record for **the persons authorized to represent the applicant and the members of the supervisory board** should be issued by the Polish National Criminal Register and its equivalent in the country where the company is registered (along with a translation into Polish **by a sworn translator**) and obtained not earlier than **3 months** before submitting to the licensing institution (O)*(P)**;
3) additionally, if the above mentioned persons are not citizens of the country of the company's registration, it is **also** required to send an appropriate notice issued by the competent authority of the country of which the above persons are citizens, obtained **not earlier than three months** prior to submitting to the licensing authority, with a translation **by a sworn translator** into Polish (O)* (P)**;

[6] via ePUAP platform – until December 31, 2025

4) information regarding criminal record of **the company (as a collective entity)** should come from the Polish National Criminal Register and equivalent register from the country of registration of the company (if such records exist), obtained not earlier than three months prior to submitting to the licensing authority with a translation **by a sworn translator** into Polish (O)*(P)**;
5) information of no criminal record of **entities having material influence over the applicant or exercising or co-exercising control over it within the meaning of Article 3 item 1 sections 34, 35 and 36, subsections a, b, e and f of the Accounting Act** should come from the Polish National Criminal Register, an equivalent register from the country of registration of the applicant (if such records exist) and an equivalent register from the country of registration or citizenship of the above mentioned entities, obtained **not earlier than three months** prior to submitting to the licensing authority, along with a translation **by a sworn translator** into Polish (O)*(P)**;
6) decision of tax authority on the issue of the Tax Identification Number may come from the country of the company's registration or may be issued by the Polish tax authority (C)* (P)**;
7) a document certifying registration of the entrepreneur as VAT payer for the needs of intracommunity transactions (EU VAT) may originate from the country of the company's registration or the entrepreneur may submit a document certifying its registration for the VAT needs in Poland (C)* (P)**;
8) the accordance of the submitted documents with the law of the place of their issue should be confirmed in the manner specified in Article 3 sentence 1 of the Hague Convention of 5 October 1961 which abrogates the requirement to legalize foreign official documents, i.e. with the application of **the apostille clause**. Pursuant to Article 3 sentence 2 of the Convention, adding the apostille cannot be required when (…) the agreement between two or more countries abrogated or simplified the legalization or waived the legalization;
9) documents submitted in a foreign language **must be translated into Polish by a sworn translator**. All the pages of the submitted documentation should be signed by the persons authorized to represent the entrepreneur;
10) If an entrepreneur that has no place of residence or stay or registered office in the Republic of Poland or another EU Member State, Swiss Confederation or member state of the European Free Trade Agreement (EFTA) – a party to the European Economic Area, has not established attorney to pursue the case of the entrepreneur in the country nor acts by intermediation of a consul of the Republic of Poland, is obliged to indicate the country representative for the correspondence purposes, unless the correspondence is delivered by electronic means. If there is no indication of such a representative, all documents for the entrepreneur will stay in act files with effect of delivery according to the Article 40 §5 of the Administrative Proceedings Code.

**document marked with "O" – documents provided to the URE must be originals or copies certified as consistent with the original, pursuant to Article 76a § 2 of the Code of Administrative Procedure, by a notary public or by an attorney of a party to a case, who is a lawyer, legal counsel, patent attorney or tax advisor, or copies officially certified by a relevant authority or entity, pursuant to Article 76a § 1 of the Code of Administrative Procedure;*

document marked with "C" – pursuant to Article 75 § 1 of the Code of Administrative Procedure, copies of documents provided to the URE may be evidence of what has been indicated therein after they have been signed by the Entrepreneur or persons authorized to represent it (on every page of the document), while such a proof will be examined against the entire collected evidence and in the case

of doubt, the President of URE may request the party to present the original document or its certified copy as specified in Article 76a § 1 or 2 of the Code of Administrative Procedure.

** *documents necessary to obtain a promise of licence are marked with "P".*
If an entrepreneur that has a promise of licence submits an application for a licence, it will be necessary to provide the documents which were not required when the application for a promise of licence was submitted and it will be necessary to send again the documents the validity of which has expired (for instance a certificate of no criminal record of an entrepreneur from the National Criminal Register).

CAUTION

The documents directory included in this package does not have a closed character, which means that individual factual and formal legal situation of an applicant may require undertaking additional explanatory measures by the President of URE; this may include summoning the entrepreneur during the proceedings on granting/changing/extending a licence, to provide additional information and documentary evidence assuring that the entrepreneur meets the conditions laid down by law to conduct business activity in the field of trade in gaseous fuels, foreign trade in natural gas or trade in hydrogen.

According to Article 37 item 1 section 5 of the Energy law Act, licence determines inter alia detail requirements for conducting licensed activity, hence the licensing authority in the course of proceeding on granting a licence will provide an interested applicant with information on particular requirements of conducting business activity covered by licence, which will be determined by the President of URE in the licence.

Disclosure obligations

Pursuant to Article 37 item 2c of the Energy Law Act, in the case of change of data referred to in item 1 section 1 (designation of the entity, its registered office or place of residence and their address) and section 7 (the number assigned in the Register of Entrepreneurs kept by the National Court Register, provided that the entrepreneur has such a number, or a number of an equivalent register of the Member States of the European Union, Swiss Confederation, Member State of the European Free Trade Agreement (EFTA) – a party to the agreement on the European Economic Area or Turkey, and the tax identification number - NIP), the energy company shall apply for a modification of the licence **not later than within seven days of the occurrence of these changes.**

In addition, pursuant to Article 41 item 4 section 3 of the Energy Law Act, the President of URE may withdraw the licence or modify its scope in the case of the entrepreneur's failure to fulfil the obligation referred to in Article 37 item 2c with respect to Article 37 item 1 sections 1 and 7.

Furthermore, pursuant to Article 56 item 1 section 49 of the Energy Law Act, anyone failing to fulfil the obligation referred to in Article 37 item 2c is subject to financial penalty.

In addition, the obligation to comply with the terms and conditions of performing the licensed activity, specified in the licence granted to the entrepreneur, with respect to reporting and disclosure of information, should be borne in mind.

The annual licence fees

Entrepreneurs that have been granted the licence are obliged to calculate and pay the annual fee to the state budget, which is included in the cost of their operations. This obligation arises under Article 34 item 1 of the Energy Law Act and under Article 3 item 1 of the Ordinance of the Council of Ministers of 12 October 2021 on the licence fee (Journal of Laws of 2021, item 1938).

The licence fee for each type of activities covered by licence may not be less than PLN 1,000 and not more than PLN 2,500,000 (Article 34 item 3 of the Energy Law Act).

Execution of business activity without a licence

Pursuant to Article 57 g item 1 of the Energy Law Act executing business activity in the field of generation, storage or handling, liquefaction, regasification, transmission or distribution, trade in liquid, gaseous or energy fuels, including trade in liquid fuels from abroad without the required licence is **subject to restriction of liberty from 6 months up to 5 years or a fine up to 5,000,000 PLN**.

According to Article 57g item 1a of the Energy Law Act, running business activities in the field of storage of or trade in hydrogen without required licence is subject to fine of 2,500 daily rates or restriction of liberty from 3 months up to 5 years.

Information on processing of personal data

Pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC[7] (hereinafter: GDPR regulation), I inform that:

1) Personal data of natural persons, collected by the President of URE, are processed by the President of URE, 00-869 Warsaw, ul. Towarowa 25A which is a personal data controller.
2) Personal data are processed on the basis of Article 6 item 1 letter b, c and e of GDPR regulation and other acts, wherein the obligations and duties of the President of URE were enlisted, in particular: Energy Law Act, RES Act, Act on biocomponents and liquid biofuels, Energy Efficiency Act, Capacity Market Act, Act on stocks of crude oil, petroleum products and natural gas, the principles of proceeding in circumstances of a threat to the fuel security of the State and disruption on the petroleum market, Act on electromobility and alternative fuels.
3) Personal data are processed in order to fulfil statutory duties by the President of URE.
4) Personal data collected in relation to fulfilment of statutory duties by the President of URE, will not be transferred to a third country or international organisation.
5) Personal data will be kept for time period resulting from Subject File Index and Office Procedures Manual, binding in the Energy Regulatory Office.
6) Natural person has a right to request from personal data controller an access to its personal data, their rectification and a right to lodge a complaint with national supervisory authority – President of the Personal Data Protection Office.

[7] OJ L 119, 4.5.2016, p. 1

7) The recipients of the personal data will be solely entities entitled to obtain personal data on the basis of legal regulations.
8) Personal data will not be subject to profiling (automated processing consisting in using personal data for evaluating the personal aspects relating to a natural person).
9) In matters connected with personal data protection, please contact the Data Protection Officer by iod@ure.gov.pl or in writing, by sending correspondence to Energy Regulatory Office, ul. Towarowa 25 A, 00-869 Warsaw, with a note: "Data Protection Officer".

Provision of personal data is obligatory when resulting from above mentioned legal grounds.

Appendix:
Tables: Listing of employees having professional qualifications - template (the same for all information packages)

1. Table 1: The list of employees with professional qualifications – groups of equipment installations, networks, requiring professional qualification certificates referred to in **Annex No. 1** to the Ordinance of Minister of Climate and Environment of 1 July 2022 on the detail rules for confirmation of professional qualifications of people operating equipment, installations and networks (Journal of Laws of 2022, item 1392) - the same for all information packages;
2. Table 2: The list of employees with professional qualifications - groups of equipment installations, networks, requiring qualification certificates, referred to in **Annex No. 2** to the Ordinance of Minister of Climate and Environment of 1 July 2022 on the detail rules for confirmation of professional qualifications of people operating equipment, installations and networks (Journal of Laws of 2022, item 1392) - the same for all information packages.