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Law of April 6, 1984**on Foundations****(Dz. U. of 1991 No 46, item 203)****Article 1.**

A foundation may be established to pursue socially or economically useful objectives that are consonant with the basic interests of the Republic of Poland; in particular, such objectives as health protection, advancement of the economy and science, education, literacy, culture, art, social services, environmental protection, and protection of historical landmarks.

Article 2.

1. Foundations may be established by individuals regardless of their citizenship and domicile, or by legal entities with offices in Poland or abroad.
2. The site of the Foundation should be on the territory of the Republic of Poland.

Article 3.

1. The declaration of intent to establish a foundation should be presented in the form of a notarial deed. This requirement is waived if the establishment of a foundation is prescribed in a testament.
2. The declaration of intent to establish a foundation should indicate the purpose of the foundation and the nature of the assets earmarked for accomplishing that purpose.
3. The assets referred to in Paragraph 2 may be money, securities, and the movable property and real estate donated to the foundation.

Article 4.

The foundation operates on the basis of the provisions of the present law and its statute.

Article 5.

1. The sponsor of the foundation determines its statute, which specifies its name, address,

assets, purposes, principles, forms and scope of activity, composition and organizational structure of governing board, and the procedure for appointing members of that body, as well as the responsibilities and powers of that body and its members. The statute may also contain other provisions, in particular those concerning the foundation's conduct of economic activity, the admissibility and terms of its linkage with another foundation, changes in objectives, or amendments to the statute, and it may also provide for establishing other foundation bodies in addition to the governing board.

2. The sponsor may indicate the proper minister as related to the purposes of the foundation. The sponsor's declaration in this matter should be appended to the statute and transmitted to the court maintaining the Registry of Foundations.

3. A foundation that is to operate within just one voivodship should be sited in the area of that voivodship.

4. If its statute specifies the purposes on which the foundation's assets are to be allocated following its dissolution, these assets should be allocated for the objectives referred to in Article 1.

5. The foundation may engage in economic [profit-making] activity to the extent serving to accomplish its purposes. If it does so, the value of the foundation's assets set aside for the economic activity should be not less than PLN 1000.

6. The Council of Ministers may issue executive orders defining the [tax] discounts and exemptions for which foundations are eligible when they assign the profits from their economic activity on accomplishing their statutory purposes, other than the discounts and exemptions specified in other laws.

Article 6.

1. The sponsor may refrain from personally composing the statute of a foundation, and authorize another person or a legal entity to do so instead.

2. The composition of the statute in accordance with Paragraph 1 is governed by the provisions governing the composition of the statute by the sponsor.

3. If the sponsor establishes the foundation in his or her testament, without composing its statute or authorizing a third party to compose that statute, the provisions of Book IV of the Civil Code concerning testamentary instruction apply correspondingly.

Article 7.

1. The foundation acquires legal entity once it is entered in the Registry of Foundations.

2. The Registry of Foundations is maintained by the District Court for the capital city of Warsaw, hereinafter referred to as "the court."

3. The registry is public and accessible to third parties.
4. The minister of justice issues executive orders defining the guidelines and procedure in matters concerning the Registry of Foundations, the data subject to recording in that registry, the procedure for maintaining it, and the specific guidelines for providing access to it.

Article 8.

1. No notarial fees are charged for preparing a notarial deed whose subject is exclusively a declaration of intent to establish a foundation.
2. Proceedings relating to the Registry of Foundations are exempt from court fees.

Article 9.

1. The court performs inclusions in the Registry of Foundations upon finding that legal activities serving as the basis for the inclusion were carried out by the authorized person or body and are valid. The ruling to include a foundation in the Registry of Foundations is moreover issued by the court after it finds that the purpose and statute of the foundation are consonant with law.
2. The court notifies the proper minister about the inclusion of a foundation in the registry, that is, the minister proper in view of the scope of his or her activities and the purposes of the foundation, hereinafter referred to as "the proper minister." If the foundation is to be active on the territory of just one voivodship, the court also notifies accordingly the voivode concerned, hereinafter referred to as "the proper voivode," upon transmitting to him a copy of the foundation's statute.
3. If the purposes of the foundation concern the scope of activities of two or more ministers, the court sends a notice that the foundation was included in the Registry of Foundations to the proper minister whose scope of activities relates to the principal purposes of the foundation.

Article 10.

The governing board of the foundation directs its activities and represents it to the world.

Article 11.

1. If a foundation engages in an economic activity not envisaged in its statute, a prior amendment of the statute is required.

2. Amendments to the statute of a foundation have to be recorded in the Registry of Foundations. The provisions of Article 9 apply correspondingly.

Article 12.

1. The consonance of the activities of a foundation with the provisions of laws and its statute and the purposes for which it was established is decided upon by the court in nonlitigious proceedings upon the application of the proper minister or voivode.

2. The foundation submits annual reports on its activities to the proper minister the framework scope of these activities shall be defined by the minister of justice.

3. The reports referred to in Paragraph 2 should be made public by the foundation.

Article 13.

The proper minister or voivode may request ~ the court to waive a resolution of the governing board of the foundation if it is in glaring contrast with its purposes or with the provisions of its statute or with the laws. At the same time, the proper minister or voivode may request the court to order suspension of the implementation of that resolution until the matter is resolved.

Article 14.

1. If the actions of a foundation's governing board substantially violate the provisions of laws or of its statute, or if they are inconsonant with its purposes, the proper minister or voivode may designate a suitable time limit for eliminating these shortcomings in the actions of the governing board, or he may demand replacement of that board within a specified time limit.

2. If the time limit referred to in Paragraph 1 expires without effect, or if the foundation's governing board persists in acting in a manner inconsonant with the laws or the foundation's statute or purposes, the proper minister or voivode may request the court to suspend the foundation's governing board and appoint a government administrator.

3. The government administrator represents the foundation in matters concerning its board of governors, including judicial proceedings; he is obligated to perform the duties needed for the proper operation of the foundation.

4. The court shall waive its ruling to suspend the board of governors and appoint the government administrator upon the request of the board of governors if circumstances indicate that the actions referred to in Paragraph 1 shall be relinquished.

Article 15.

1. Should the purposes for which the foundation is established be accomplished, or should the funds and assets of the foundation be exhausted, the foundation is subject to dissolution by the procedure specified in its statute.
2. If the foundation's statute does not provide for its dissolution, or if its related provisions are not executed, in cases referred to in Paragraph 1, the proper minister or voivode requests the court to dissolve the foundation.

Article 17.

Property disputes to which the foundation is a party are resolved by the court.

Article 18.

Whenever the present law refers to the proper minister, this is also construed to mean the director of the proper central office.

Article 19.

1. Foreign foundations sited abroad may open branch offices on the territory of the Republic of Poland.
2. The opening of the branch office referred to in Paragraph I requires a permit, which is tantamount to approval of the commencement of the activities specified in the permit. The permit is granted by the minister proper with regard to the scope of his activities and the purposes for which said branch office is opened.
3. The permit may be granted if the opening of the branch office is intended to promote the accomplishment of the objectives referred to in Article 1. If the branch office is also to engage in economic activity, the provisions of Article 5, Paragraph 5, first sentence, apply accordingly.
4. The branch office is obligated to adhere to the laws binding on the territory of the Republic of Poland.
5. The minister proper with regard to the scope of his activities and the purposes for which the branch office is opened may revoke the permit if the branch office does not adhere to the terms specified in the permit or markedly violates the laws binding on the territory of the Republic of Poland or the interests of the state.
6. If the branch office or the foundation it represents impairs the security or other important interests of the state, the proper minister may suspend its permit. Such suspension entails-until a ruling on the revocation of the permit is issued-an immediate cessation of the activities specified in the permit without payment of any compensation therefor.

7. Matters concerning the economic activity of the branch office of a foundation are moreover governed by separate regulations governing the conduct of economic activity on the territory of the Republic of Poland by representations of foreign entities.

Article 20

The provisions of the present law do not infringe upon the provisions of international private law

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