DANUBE • 13(4) • pp. 306–317
DOI: 10.2478/danb-2022-0019

sciendo Danube

ERRARE HUMANUM EST. THE RIGHT OF BUSINESSES TO MAKE A MISTAKE AND THE INSPECTION PROCESS

Anna Hołda-Wydrzyńska[1]

Abstract

The statement *errare humanum est* undoubtedly takes on particular importance in the course of inspection proceedings, in particular as businesses are often lost in the maze of legal regulations. In order to make doing business easier, a new provision was introduced to the Polish Business Act from 6 March 2018 – "the right to make a mistake". The paper aims to present a consideration of the essence of "the right to make a mistake" by businesses, looking at the procedures for correcting established violations of legal regulations by recently started businesses, as well as the negative aspects of exercising the right. The paper uses the formal-dogmatic method of analysing legal regulations. The presented conclusions may be particularly attractive businesses that are just commencing their business activity, for which their short period of operation may turn out to be a mitigating circumstance in the case of an ongoing inspection procedure.

Keywords

"The Right to Make a Mistake", Polish Business Act, Central Register and Information on Economic Activity (CEIDG), Small and Medium-Sized Enterprises

I. Introduction

Polish legislation provides for a number of legal forms under which business activity can be conducted. They range from individuals conducting business as a sole proprietor, through partnerships to companies and corporations. Due to the subject matter and nature of this study, and given the nature of the legal institution of the "right to make mistakes", the comments made in the article will mainly concern the sector of Polish small and medium enterprises (the SME sector) (Dominiak, 2005; Bielecka et al. 2020),[2] and in particular micro-enterprises including self-employed individuals registered in Polish Central Register

[1] University of Silesia in Katowice, ul. Bankowa 11b, 40-007 Katowice, Poland.
E-mail: anna.holda-wydrzynska@us.edu.pl.

[2] Micro, small and medium-sized enterprises are categories of enterprise separated by economic criteria, i.e. the size of average annual employment, the level of annual net turnover from the sale of goods, products and services,

and Information on Economic Activity (CEIDG). However, in the context of the right to freedom of establishment, this consideration should be extended also to foreign entities that may conduct business in Poland on the same terms as Polish citizens (Pokryszka, 2019, pp. 256). Therefore, they may be confronted with the same legal problems as Polish entrepreneurs and can make the same mistakes.

The difficulty that businesses have making sense of Polish legal regulations, especially in the SME sector, which is dominated by micro-enterprises, has long been observed and is undoubtedly a significant problem in the development of entrepreneurship (Chaber et al., 2021). Violations of legal rules committed by businesses in connection with starting to perform their business activity seems to be a fairly common phenomenon. In the initial phase of company development, it is not hard to make mistakes resulting from a lack of experience and knowledge.

In response to the perceived excessive restrictiveness of accepted legal regulations, work has been undertaken in order to implement changes in many Polish legal acts, aimed at decreasing the regulatory burden, especially regarding administrative regulations (Justification, p. 1).[3] With this in mind, on 31 July 2019 an Act on Amending Certain Acts in Order to Limit the Regulatory Burden was approved (known as the Friendly Law Package)[4]. The aim of cross-sectional facilitations for subjects conducting business activity, set out in that act, is mostly to create better conditions for the development for micro-, small and medium-sized enterprises, in particular those registered in CEIDG, operated by the Ministry of Economic Development of the Republic of Poland. An example of this is Article 21a, sections 1–10, which was added to the Business Act from 6 March 2018 (consolidated text Journal of Law from 2021, item 162)[5] and which implements, from 1 January 2020, a new legal institution called "the right to make a mistake".[6] This would allow self-employed individuals (especially those just starting their business activity) to perform something akin to "self-cleaning".[7] Admittedly, the Business Act does not

or the sum of assets on the balance sheet. This division has also been taken into account in the provisions of the Business Act from 6 March 2018. See: Commission Regulation (EC) No 364/2004 of 25 February 2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (Official Journal of EU L 063, 28/02/2004, pp. 22–29); Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Official Journal of EU L 187, 26/06/2014, pp. 1–78).

[3] Further called: Justification of the Friendly Law Package.

[4] Journal of Law from 2019, item 1495.

[5] This act is one of the legal acts passed in Poland in 2018 as part of the package of laws commonly known as the "Constitution for Business". In addition to the fundamental Business Law, also adopted were the Act on the Central Register and Information on Economic Activity and the Information Point for Businesses of 6 March 2018 (Journal of Laws from 2018, item 647), the Act on the Rules of Participation by Foreign Businesses and Other Foreign Persons in Trade in the Republic of Poland of 6 March 2018 (Journal of Laws from 2018, item 649), the Act on the Small and Medium Enterprises Ombudsman of 6 March 2018 (Journal of Laws from 2018, item 648), and the Act Implementing the Business Act and Other Acts Regulating Business Activity (Journal of Laws from 2018, item 650). On 30 April 2018 the following acts were repealed: Business Freedom Act of 2 July 2004, Act on Provision of Services in the Republic of Poland of 4 March 2010 and Act on the Rules for Small-Scale Production Business Activity in the Polish People's Republic by Foreign Legal and Natural Persons of 6 July 1982.

[6] In the text, I will also use the phrases "the right to make a mistake" and "self-cleaning" interchangeably.

[7] The term "self-cleaning" appears in the Polish doctrine and ruling regarding public orders. The institution of

specifically include the term "the right to commit errors" or "the right to make a mistake" (or "self-cleaning"), though it is a term that was accepted in the justification to the act, and so defines the essence of the new regulation (Justification, p. 48).
The subject of this paper concerns the essence of the new Polish regulation, which can be regarded a significant novelty in the Business Act. "The right to make a mistake" can be very useful in the matter of protecting the rights and interests of businesses as inspected entities (Hołda-Wydrzyńska, 2019, pp. 119–165), even if this new entitlement does not apply to all businesses operating on the Polish market. The study presents the conditions that need to be met in order to benefit from the new right. The essence of the study takes on particular significance in the context of the global COVID-19 pandemic, when entrepreneurs had to be confronted with new realities and new legal regulations.
The analysis of individual issues was made primarily on the basis of the literature on the subject, as well as national legislation. The study uses crucial legal acts in the field of business law, including the fundamental Polish Business Act. The bibliography includes the most important positions from the discussed field. The work uses Polish literature in the field of public economic law, especially business law and administrative law.
Therefore, after this Introduction (I.), Conditions for exercising "the right to make a mistake" (II.), Methods of correcting violations of legal regulations by the individuals conducting business activity (III.) and Conclusion (IV.) needs to be presented.

II. Conditions for Exercising "The Right to Make a Mistake"

In this section, I design a framework to identify conditions for exercising "the right to make a mistake". The paper aims to present a consideration of the essence of "the right to make a mistake" by businesses, looking at the procedures for correcting established violations of legal regulations by recently started businesses, as well as the negative aspects of exercising "the right to make a mistake".
The general principles expressed *expressis verbis* in Chapter 1 of the Business Act play an important role in the process of shaping relations between the public authorities and businesses. An expression of building a positive relationship between administration and business based on mutual trust, as referred to in Article 12 of the Business Act,[8] can also be found in Article 10 of the Business Act, which sets out a presumption of integrity of businesses. This principle requires authorities to be guided in their actions by the principle of trust to the trader, provided that it acts in accordance with the law, with integrity and

"self-cleaning" derives from European legislation and was introduced by Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (Official Journal of EU L 94, 28/03/2014, pp. 65–242). It is a remedy that allows a business to avoid being excluded from the procedure if they undertake actions to prove their reliability in implementing the public order (they must prove that they have compensated all the damage). I use the term "self-cleaning" under the Business Act in the sense of correcting established violations of legal regulations regarding business activity performed by businesses (mainly those just beginning to operate) registered in the Central Register and Information on Economic Activity in the way regulated in the act.

[8] Article 12 of the Business Act – *The Authority will conduct its proceedings in such a way as to inspire confidence to the public authority by businesses, guided by the principles of proportionality, impartiality and equal treatment.*

with respect for good manners. The new legal institution of "the right to make a mistake", as referred to in Article 21a of the Business Act, also follows these principles. The new legal privilege allows "beginner businesses" to avoid the financial burden of mistakes made in the initial phase of business, which are often unintentional and caused by unclear legal rules.

Ratio legis

It is natural that public administration institutions must be equipped with means and legal tools allowing them to efficiently verify the behaviour of businesses regarding the compliance of their actions with the legal regulations or acts on administering the law. On the other hand, it should be borne in mind, that Polish businesses often face legal difficulties due to the considerable number of applicable regulations. It seems that violations of legal provisions committed by businesses that are commencing business activity are a widespread phenomenon. In order to improve the situation of business start-ups, often lost in the maze of legal issues, it was decided to adopt a solution that is a compromise between the freedom of establishment and the need for control.

It certainly cannot be ruled out that, during the initial period of conducting business activity, errors might consist in less significant breaches of regulations connected with the business activity performed. Unintentional errors also occurring on a smaller scale, has justified the introduction of this new legal institution into the Polish legal system, which may be used by individuals registered with the appropriate authorities (Justification, p. 48).

The institution of "the right to make mistake" gives a business that has violated the law, an opportunity to present evidence for the correction of its own shortcomings. The concept of "self-cleaning" is not intended to weaken the control procedure. "Self-cleaning" is a corrective measure that gives the business a chance to take appropriate action in order to avoid possible punishment, especially when the infringement is negligible.

Subjective limitation

Under the Polish Business Act, businesses are classified in terms of their economic size. The legislation distinguishes micro, small and medium-sized enterprises, as well as large companies. The SME sector comprises the vast majority of enterprises in Poland – 99.8%. The Polish enterprise sector is dominated by micro-enterprises, whose share in the structure of all enterprises is as much as 97%. For comparison, small companies make up 2.2% of the Polish enterprise sector, while medium-sized companies only 0.7% (Chaber et al., p. 6). Generally, the development of this category of enterprises depends on the introduction to the Polish legal system of positive solutions that will allow them to adapt to the changes taking place and build a competitive advantage on the market.

The registration procedure for businesses in Poland differs depending on the adopted organisational and legal form of business activity. In has to be underlined that the register system, as it operates in Poland in its current form, includes the National Court Register,[9]

[9] Businesses conducting business activity in an organised form, e.g. as a limited liability company or joint stock company, are registered in the National Court Register. The rules of registering business activity were set out in

conducted by the relevant district court and the Central Register and Information on Economic Activity, which is kept by the Minister of the Economic Development of the Republic of Poland.[10]

The possibility of exercising "the right to make a mistake" has been limited to individuals registered in the CEIDG, which is the system that legalises the commencement and subsequent conduct of business activity by sole proprietors or partners in civil partnerships of individuals (Bielecki et al., 2019; Żywicka, 2012, pp. 83–94; Wolska, 2018, pp. 83–104; Lukosek and Mizioch, 2019, pp. 195–222; Lichosik, 2019, pp. 223–231). Therefore, due to the subject matter and nature of the "right to make a mistake" and the current statistics, the benefits of this institution may be enjoyed primarily by businesses registered in the CEIDG, i.e. microenterprises (Kidyba, 2000),[11] sole proprietors (self-employment) (Powałowski, 2009; Powałowski, 2008; Tuchołka, 2004, pp. 272–276; Szanciło, 2005, pp. 4–12)[12] and the partners of a civil partnership (Powałowski, 2009).

As under polish law foreign persons may also conduct business activity in Poland, these considerations also apply to individuals without Polish citizenship who wish to conduct business activity in Poland. Under Polish law, the same status as domestic entities is also enjoyed by nationals of the member states of the European Union and the European Economic Area, as well as citizens of other countries, if they hold an appropriate residence title. They may conduct business activity in Poland on the same principles as Polish citizens (Bielecki et al., 2019, pp. 413–414). The rules of undertaking and conducting business activity by foreign persons in the territory of the Republic of Poland are regulated by the Act on the Rules of Participation by Foreign Businesses and Other Foreign Persons in Trade in the Republic of Poland of 6 March 2018 (consolidated text Journal of Law from 2022, item 470).

Time limitation

"The right to make a mistake" applies only to individuals conducting business activity. Generally, in the first year of commencing business activity, such individuals may exercise "the right to make a mistake" without incurring an administrative penalty. This also applies to individuals who resume their activities after a longer period of suspension or closure (Liżewski, 2020).

---

the Act on the National Court Register of 20 August 1997 (consolidated text Journal of Laws from 2021, item 112).

[10] The conditions on which individuals can take up and pursue business activity in the Republic of Poland are regulated by the following regulations: the Act on the Central Register and Information on Economic Activity and the Information Point for Businesses of 6 March 2018 (Journal of Laws of 2018, item 647).

[11] Under Polish law, a microenterprise is considered a legal entity that met all of the following conditions in at least one year out of the last two financial years: had on average less than 10 employees per year, achieved an annual net turnover from the sales of goods, products and services and financial operations not exceeding the PLN equivalent of EUR 2 million, and its total balance sheet assets as at the end of one of these years did not exceed the PLN equivalent of EUR 2 million (Article 7 section 1, point 1 of the Business Act).

[12] Self-employment is a form of business activity carried out by an individual performing non-agricultural economic activity for him or herself as a single-person enterprise, and enjoying the fruits of their own labour (not employing any workers).

According to Article 21a of the Business Act, the essence of "self-cleaning" is to protect self-employed individuals registered in the CEIDG if they have violated legal regulations regarding their business activity within the period of 12 months from:

1) the day of first initiating business activity, or
2) the day of reinitiating business activity after a period of at least 36 months from the last suspension or closure,

from the negative consequences of the violations committed (Article 21a, section 1 of the Business Act).

At the same time, it should be remembered that, according to the regulations, the discussed instrument of "self-cleaning" does not concern situations where the violation of legal regulations, or the consequences thereof, started during the set period, but are continued after this period has ended, which renders them a continuous violation (Article 21a, section 4 of the Business Act).

Objective condition

It is important to note that a condition for exercising the right under Article 21a of the Business Act is that the violation of legal rules connected with performing business activity results in initiating a penalty procedure, or leads to an administrative fine (Justification, p. 49; Wincenciak, 2008). As a result of the amendment, a business newly registered in the CEIDG will not suffer the negative consequences of an error leading to a breach that is punished with a penalty notice or a fine. The only consequence will be receiving a caution, which is aimed at correcting the error, or waiving the punishment for the committed transgression or tax offence as long as the established breach is remedied according to the law.

Exclusionary circumstances

Taking into consideration the essence of "the right to make a mistake" and the specific nature of certain procedures, a catalogue was created setting out circumstances that justify limitations in applying the regulation of Article 21a of the Business Act. An extensive catalogue of exceptions was introduced foremost in Article 21a, section 8 of the Business Act.

The rules of "self-cleaning" do not apply:

1) Firstly, if the violation regards legal regulations that had already been violated by the individual in the past. It is obvious that a persistent and continuous violation of the law by the individual cannot be a foundation for applying the benefit coming from "the right to make a mistake" (Article 21a, section 8 point 1 of the Business Act).
2) Secondly, if the violation of the law is considered to be a "gross" violation. It is very difficult to evaluate when a violation of the law has the features of being "gross", which is a qualified form of a "violation of the law" in general.[13] This clear difficulty in reaching a uniform position shows how highly arbitrary it may be to determine

[13] Sentence of National Administrative Court in Warsaw from 31 January 2006, I OSK 883/05, LEX No 299873.

and prove whether a violation of the law committed by an individual is a gross one or not. Reading the justification to the bill, it is important, when evaluating a "gross violation" by the individual, to take into consideration the type and specific nature of the business activity performed, whether the violation was intentional or not, the nature and duration of the violation, along with the value of the good protected by law, exposed to the violation or violated by the misconduct (Article 21a, section 8 point 2 of the Business Act) (Justification, pp. 53–54).

3) Thirdly, if it is not possible to remedy the violation of the law committed by the entrepreneur, or if the consequences are irreversible. This refers to a situation when, as a result of a violation committed, it is not possible to restore the actual or legal state existing before the violation was committed. This impossibility of restoring the initial state should apply regardless of the accepted means by which this restoration was supposed to be executed (Bosek, 2003) (Article 21a, section 8 point 3 of the Business Act).
4) Fourthly, the discussed right will not apply when a given act of common EU law, or a ratified international agreement, with priority over national norms, regulates the rules and means of issuing a punishment in the form of penalty, or issuing or sentencing an administrative fine (Article 21a, section 8 point 4 of the Business Act).
5) Fifthly, separate grounds for exclusion cover also circumstances regarding a violation of legal regulations connected with the rules of performing regulated business activity adopted by the State (Article 21a, section 8 point 5 of the Business Act).
6) The last basis for denying "the right to commit errors" regards situations where separate regulations set out a punishment in the form of a penalty or issuing or sentencing an administrative fine for not following post-inspection instructions (Article 21a, section 8 point 6 of the Business Act).

In addition, it has to be underlined that, according to the regulations of Article 21a section 1 point 1, section 2, section 3 point 2 and section 6 do not apply if the punishment in the form of a penalty was issued as a result of a road check (Article 21a section 7 of the Business Act).

III. Methods of Correcting Violations of Legal Regulations by the Individuals Conducting Business Activity

Under the new Article 21a of the Business Act, an individual may be able to carry out a corrections in the event of: 1) a call to remove established violations of legal regulations and the consequences of these violations, if there are any, within a determined period of time; 2) an obligation to remove established violations of legal regulations and the consequences of these violations, if there are any, within a determined period of time; or 3) informing the relevant body about the removal of the violations of legal regulations and the consequences of these violations, if there are any – known as "voluntary disclosure".

A call to remove established violations of legal regulations (Article 21a, section 1 of the Business Act)

A starting point for a self-employed individual to carry out the cleaning process themselves often comes from obtaining information about irregularities directly from the authorities performing certain procedures. Therefore, if the relevant body discovers a violation of the legal regulations regarding the performed business activity that results in initiating a procedure of:

1) a penalty or
2) issuing or sentencing an administrative fine,

then the relevant body initiating the procedure is obliged to call on the individual to remove the established violations of legal regulations connected with performed business activity, so that they can correct the error before being punished with a penalty or an administrative fine (Article 21a, section 1 of the Business Act).

This obligation is carried out by issuing a decision setting out a deadline for the individual to correct the error. It seems that the body, when establishing the deadline for the correction, should take into consideration the circumstances of the specific case, as well as the type of violation, in order to establish the appropriate period of time to carry out the correction.

An obligation to remove established violations of legal regulations (Article 21a, section 2 of the Business Act)

The errors may also be discovered during a procedure already taking place at the individual's business. According to Article 21a, section 2 of the Business Act, in the event of the penalty procedure discussed in section 1, point 1, an official, inspector or representative of the appropriate body may receive a written statement from the individual in which he or she undertakes to remove the discovered violations of the legal regulations, and the consequences of these violations, if there are any, within the established deadline.

The body mentioned in this regulation is not under any obligation to collect a written statement, so it seems that it is the self-employed individual, being the interested subject, who should want to apply to submit it, treating it as an opportunity for correction. At the same time, the body conducting the inspection can certainly suggest that the individual consider making a written statement, considering the benefit for the penalty procedure itself, and thereby accelerating the "self-cleaning" procedure. Therefore, it is down to the individual to take advantage of this right, in the event that the relevant body does not call on them to remove the established violations of legal regulations and their consequences.

Informing the body about the removal of the violations – "voluntary disclosure" (Article 21a, sections 5 and 6 of the Business Act)

Additionally, on the basis of Article 21a of the Business Act, there is a construct known as "voluntary disclosure" by a self-employed individual. This consists in the individual undertaking corrective measures him or herself, even before a specific violation is indicated by the public administration body (Justification, p. 50).

According to the text of section 4 of the discussed regulation, the appropriate body will issue a decision in which it waives issuing or sentencing an administrative penalty for the individual, confining itself to issuing an admonition. This includes the case when the individual voluntarily removed the violations and consequences of the violations, if there are any, in the period established in section 1 even before the relevant body defined in section 1 called on it to do so, and then informed the relevant body about the removal of the violations and any consequences thereof.

Expressing "voluntary disclosure" highlights the ethical and moral aspect of this issue, while also suggesting a certain activity on the part of the violator (the "discloser"). Therefore, expressing "voluntary disclosure", understood as repentance, should be interpreted as behaviour initiated by the individual that, by definition, consists in the independent and voluntary correction of the violation committed. The issue of volunteering implies that the individual realised that he or she breached the legal norms and want to correct it.[14]

A condition of applying this norm is informing the body and removing the violations and any consequences of the violations. A similar situation occurs when the self-employed individual voluntarily removes any breaches of legal regulations constituting violations or tax violations (Article 21a, section 6 of the Business Act).

Effects of improvement

Public authorities should act in every case on the assumption that businesses are acting in accordance with the law, honestly and with respect for good manners. This is the case unless the relevant authority is able to demonstrate different facts. The authority must therefore prove a violation in proceedings initiated against a self-employed individual in order to charge him or her with any sanctions or other negative consequences. While making a general description of the institution of "the right to make a mistake", it should be pointed out that exercising this right allows the individual to avoid criminal sanctions or a financial penalty despite the fact that it is justified.

According to the general rules expressed in the Article 21a, section 3 of the Business Act, if the individual conducting business activity registered in CEIDG remedies the established violations of legal regulations and any consequences of such violations, then:

1) the appropriate body will issue a decision in which it waives issuing or sentencing an administrative fine, and confines itself to an admonition, or
2) the individual is not subject to punishment for the committed violation or tax violation that has been established as a violation of the legal regulations.

[14] The institution of "voluntary disclosure" is known in tax law and also criminal law. See inter alia: Bogdan, 2012, pp. 537–552; Kielak, 2016, pp. 62–71.

It can be said that there is no justification for punishing businesses who, despite violating the law, have taken corrective actions to guarantee that no similar behaviour will be carried out in the future.
Although the amendments to the Business Act do not directly refer to specific offences, by listing the repair procedures applied to individuals business, the rules on "self-cleaning" can also refer to broadly understood inspection procedures, including those relating to taxpayers. The possibility of using that remedy is assessed from the point of view of meeting the statutory requirements for exercising the right, as referred in Article 21a, section 1 of the Business Act.
It has to be underlined, that the liability provided for in Article 21a of the Business Act may also apply during the suspension of economic activity (I SA/Rz 913/21).

IV. Conclusion

The Friendly Law Package introduced amendments to 69 legal acts in force in Poland. The provisions concerning businesses in the SME sector have changed. This is important because the Polish State imposed the obligation to pursue a policy conducive to the development of entrepreneurship in this sector (Kosikowski, 2007, p. 240). Therefore, the provisions concerning individuals conducting business activity in particular have been changed. Regardless of the form of performing business activity, legal problems are an issue for all businesses from a wide range of industries and trades. The reasons behind violation of legal regulations connected with performing business activity vary greatly. However, it is often the case that violations come from the businesses' lack of knowledge, especially an individual just initiating their business activity. These infringements of legal provisions related to business activity may be more or less significant. It also happens that individuals initiating their business activity make mistakes that are unintentional, but which result from the volume and incoherence of legal regulations connected with business activity law in general. There is an impression that the recent regulatory changes are an attempt to find the "golden mean" in business. Introducing the institution of "the right to make a mistake" is an attempt to find balance between the restrictive and extensive regulations connected with performing business activity, increasing the burden of administrative measures and the effectiveness of the control process justified by protecting public interests.
In light of the new regulation, "the right to make a mistake" can only be used by self-employed individuals who operate based on an entry in the Central Register and Information on Economic Activity, and who are initiating their first business activity or reinitiating their activity after at least years of suspension or closure. There is a concern that this norm might raise doubts, especially as it separates businesses into those more and less privileged, therefore violating the rule of equality. It may also create the risk of unreliable performance of obligations by such businesses. However, is should be assumed that the intention behind Article 21a of the Business Act is to create conditions that facilitate business activity in Poland, and therefore aid the better development of smaller companies, e.g. in gaining necessary experience and skills in the practical application of regulations.

It must be noted that the businesses that benefit from this right should not abuse this new privilege, especially during inspections.
It is estimated that the introduced solution will be able to benefit about 300,000 self-employed individuals who start up companies each year. However, there are also increasing voices stating that granting "the right to make a mistake" should become standard for all business owners, not only for beginners (Bednarz, 2019).
Relations between businesses and authorities should be based on trust and partnership support for the development of entrepreneurship. Therefore the introduced institution is aimed at implementing the principle of trust to the public authorities, and the presumption of businesses' honesty (the principle of trust in businesses) as referred to in the Business Act (Ziółkowska, 2019, pp. 276–281; Sikorska-Lewandowska, 2019, pp. 52–58).

Acknowledgements

Publication co-financed by the funds granted under the Research Excellence Initiative of the University of Silesia in Katowice.

References

Bednarz, P. (2019, March). *Prawo do błędu przez pierwszy rok. Nowe firmy dostaną szansę*. Available at https://businessinsider.com.pl/finanse/pakiet-przyjazne-prawo-nowy-pomysl-jadwigi-emilewicz/x0emnpg.
Bielecka, D., Derela, K., Glumińska-Pawlic, J., Grzybczyk, P., Hofman, A., Markowicz, J., Mikuła, M., Mrozińska, A., Oleś, A., Orpik, K., Sikorski, J., Zarzycki Ł. (2020). In Glumińska-Pawlic, J. (ed.). *Działalność gospodarcza w sektorze MŚP. Praktyczne aspekty tworzenia, funkcjonowania i likwidacji przedsiębiorstwa*. Warsaw: Wolters Kluwer.
Bielecki, L., Gola, J., Horubski, K., Kokocińska, K., Komierzyńska-Orlińska, E., Ruczkowski P., Wierzbowski M., Żywicka A. (2019). In Wierzbowski, M. (ed.). *Konstytucja Biznesu. Komentarz*. Warsaw: Wolters Kluwer Polska.
Bogdan, G. (2012). Specyfika czynnego żalu w prawie karnym skarbowym. In Kardas, P.; Sroka, T.; Wróbel, W. (eds.). *Państwo prawa i prawo karne. Księga Jubileuszowa Profesora Andrzeja Zolla*, v. 2. Warsaw: Wolters Kluwer Polska.
Chaber, P., Łapiński, J., Widła-Domaradzki, Ł., Zakrzewski, R. (2021). *Report on the state of the small and medium-sized enterprise sector in Poland*. Warsaw: Polska Agencja Rozwoju Przedsiębiorczości.
Bosek, L. (2003). Glosa do uchwały SN z dnia 8 listopada 2002 r., III CZP 73/02, *Orzecznictwo Sądów Polskich*, 9.
Dominiak, P. (2005). *Sektor MSP we współczesnej gospodarce*. Warsaw: Wydawnictwo Naukowe PWN.
Hołda-Wydrzyńska, A. (2019). Ograniczenia kontroli działalności gospodarczej w świetle ustawy – Prawo przedsiębiorców. In Blicharz, R.; Powałowski, A. (eds.). *Prawo przedsiębiorcy*. Warsaw: C. H. Beck.

Judgement of the Province Administrative Court in Rzeszów of 3.02.2022, I SA/Rz 913/21), Legalis.
Justification to the project of the Act on Amending Certain Acts in Order to Limit the Regulatory Burden. *Parliamentary paper*, 3622.
Kielak, Ł. (2016). Czynny żal jako instytucja prawa karnego, *Państwo i Prawo*, 12, 62–71.
Kidyba, A. (2000). Mały i średni przedsiębiorca jako kategoria normatywna. *Prawo Spółek*, 2, 15–18.
Kosikowski, C. (2007). *Publiczne Prawo Gospodarcze Polski i Unii Europejskiej*. Warsaw: Lexis Nexis.
Lichosik, A. (2019). Punkt Informacji dla Przedsiębiorcy. In Blicharz, R.; Powałowski, A. (eds.). *Prawo przedsiębiorcy*. Warsaw: C. H. Beck.
Liżewski, S. (2020). *Przez 12 pierwszych miesięcy przedsiębiorca może się pomylić*, Legalis.
Lukosek, D., Mizioch, T. (2019). Centralna Ewidencja i Informacja o Działalnosci Gospodarczej – analiza nowych regulacji. In Blicharz, R.; Powałowski, A. (eds.). *Prawo przedsiębiorcy*. Warsaw: C. H. Beck.
Pokryszka, K. (2019). Prowadzenie działalności gospodarczej przez osoby zagraniczne i świadczenie usług przez usługodawców z Unii Europejskiej na terytorium Polski w świetle "konstytucji biznesu". In Blicharz, R.; Powałowski, A. (eds.). *Prawo przedsiębiorcy*. Warsaw: C. H. Beck.
Powałowski, A. (2008). *Publicznoprawny status osoby fizycznej wykonującej działalność gospodarczą w Polsce*. Gdańsk: Fundacja Rozwoju Uniwersytetu Gdańskiego.
Powałowski, A. (ed.) (2009). *Leksykon prawa gospodarczego publicznego. 100 podstawowych pojęć*. Warsaw: C. H. Beck.
Sikorska-Lewandowska, A. (2019). Zasady prowadzenia działalności gospodarczej w świetle ustawy – Prawo przedsiębiorców. *Przegląd Prawa Handlowego*, 1, 52–58.
Szanciło, T. (2005), Przedsiębiorca w prawie polskim. *Przegląd Prawa Handlowego*, 3, 4–12.
Tuchołka, H. (2004). Samozatrudnienie. *Monitor Prawa Pracy*, 10, 272–276.
Wincenciak, M. (2008). *Sankcje w prawie administracyjnym i procedura ich wymierzania*. Warsaw: Oficyna a Wolters Kluwer business.
Wolska, H. (2018). Rejestracja przedsiębiorców. In Dobaczewska, A.; Powałowski, A.; Wolska, H. (eds.). *Nowe prawo przedsiębiorców*. Warsaw: C. H. Beck.
Ziółkowska, K. (2019). Zasady ogólne prawa przedsiębiorców i ich wpływ na budowanie relacji partnerskich między przedsiębiorcami a organami władzy publicznej. *Przegląd Ustawodawstwa Gospodarczego*, 3, 279–281.
Żywicka, A. (2012). Rejestry przedsiębiorców w polskim systemie prawnym, 2(1) *Zeszyty Naukowe WSEI, seria Administracji*, 83–94.