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DZP legal and tax alerts

## E-Delivery – a new obligation for businesses

### We support the development of Polish business

Regulatory changes that affect the activities of businesses, including commercial law companies and partnerships, are soon to come into force. They will require steps to be taken to comply with new requirements.

All companies and partnerships will have to:

- set up and activate an e-Delivery address for receiving correspondence from the public administration and other public entities, and
- register with the Database of Electronic Addresses (DEA).

After they are entered into the DEA, **all email correspondence from public entities will be delivered to their e-Delivery addresses.**

Email correspondence delivered to these addresses **will have the same effect as that sent by registered mail**, which will be useful, e.g., in proceedings before the authorities.

### Scope of changes

<p><b>from 10 December 2023</b></p>	<p>It will only be possible to apply for the registration of a new company or partnership or other non-public entity in the National Court Register (NCR) if:</p> <ul style="list-style-type: none"> <li>➤ the data necessary to set up an e-Delivery address are provided in the application so that the address can be set up, or</li> <li>➤ the company or partnership declares that it has an e-Delivery address and its data in the DEA are up to date, or</li> <li>➤ the company or partnership declares that it will not use the public registered electronic delivery service and the associated e-Delivery address (provided that it is possible to deliver correspondence to its electronic delivery address associated with a qualified registered electronic delivery service and entered in the DEA).</li> </ul>
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**by 10 March  
2024**

All existing companies, partnerships and other non-public entities registered with the NCR before 10 December 2023 will have to create an email account for e-Delivery and register with the DEA.

## What should be done?

At present, there are no penalties for failure to fulfil the above obligations. **However, if they are not fulfilled, it may be difficult to receive correspondence from the public administration** and central authorities from 10 March 2024 and to receive correspondence from other public entities, local authorities and courts from 2029.

Hence, we recommend that you set up and activate an e-Delivery address **before 10 December 2023**.

Currently, an e-Delivery address can be set up via a public provider. Once an account is created with a public provider, it must be activated. As a result, the address for e-Delivery is entered into the DEA.

Private providers that have fulfilled applicable requirements may also apply for entry in the register of qualified trust service providers as entities that are able to provide and provide a qualified registered electronic delivery service.

The e-Delivery address should be registered with the DEA, even if it has been set up with a private provider.

## How can we help?

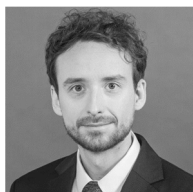
If you have any questions or difficulties in complying with these requirements, please do not hesitate to contact our experts. They can set up an email address for e-Delivery in the special procedure established for this purpose or file the application to the NCR as your proxies.

This change arises from the Act on Amending Certain Acts in Connection with the Development of Public ICT Systems (Journal of Laws 2022, item 1002) and the Minister of Digitalisation communiqué setting the deadline for implementing e-Delivery.

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## Who will my adviser be?

### Experts from the Corporate and M&A Practice



**Maciej Ciszewicz**

Counsel

E: [maciej.ciszewicz@dzp.pl](mailto:maciej.ciszewicz@dzp.pl)

T: +48 22 557 94 57

M: +48 660 440 351



**Daria Dudek**

Associate

E: [daria.dudek@dzp.pl](mailto:daria.dudek@dzp.pl)

T: +48 22 557 86 69

M: +48 504 352 188