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of [date]

on the Protection of Minors against Access to Pornographic Content on the Internet^{1), 2)}

Article 1. 1. The Act defines:

- 1) the obligations of providers of electronic services with regard to the protection of minors against access to pornographic content on the Internet;
- 2) the powers of the President of the Urząd Komunikacji Elektronicznej [Office of Electronic Communications], hereinafter referred to as “the President of the UKE”, in protecting minors against access to pornographic content;
- 3) the rules and procedures for maintaining a register of Internet domain names which provide access to pornographic content which do not first apply an age verification mechanism and prevent minors from accessing their content, hereinafter referred to as "the register", and for the transfer of data from the register;
- 4) the rules for cooperation between the President of the UKE and the Naukowa i Akademicka Sieć Komputerowa – Państwowy Instytut Badawczy [Scientific and Academic Computer Network National Research Institute], hereinafter referred to as the "NASK-PIB", and with the Chair of the National Broadcasting Council, hereinafter referred to as "the Chair of the National Broadcasting Council", in the performance of the tasks laid down by this Act;
- 5) the obligations of Internet service providers relating to domain names which allow access to pornographic content and do not first apply an age verification mechanism and prevent minors from accessing their content, hereinafter referred to as the "domain names", entered in the register;

¹)This Act was notified to the European Commission on under number, pursuant to § 4 of the Regulation of the Council of Ministers of 23 December 2002 concerning the manner in which the national notification system of standards and legal acts functions (Journal of Laws, item 2039 and 2004, item 597) implementing Directive 2015/1535/EC of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society Services (OJ EU L 241, 17.9.2015, p. 1).

²)This Act amends the Act of 29 December 1992 on Radio and Television Broadcasting and the Act of 18 July 2002 on the Provision of Electronic Services.

- 6) the rules governing a subscriber's right to lodge an objection to the entry of a domain name in the register, hereinafter referred to as an the "objection", and the rules governing the lodging of an appeal should the objection be rejected;
- 7) the NASK-PIB's responsibilities regarding the protection of minors from accessing pornographic content on the Internet;
- 8) the rules governing checks performed by the President of the UKE for compliance with the provisions of the Act;
- 9) the rules governing the liability of service providers and Internet service providers for breaches of the provisions of the Act.

2. This Act applies to providers supplying services by electronic means to customers located on the territory of the Republic of Poland, regardless of their place of business or professional activity.

3. This Act does not apply to service providers providing interpersonal communication services within the meaning of Article 2(78)(b) of the Act of 12 July 2024 – Electronic Communications Law (Journal of Laws, item 1221; 2025, items 637 and 820; and 2026, item 252).

Article 2. The terms used in this Act shall have the following meaning:

- 1) domain subscriber/ registrant – a domain name subscriber within the meaning of Article 2(3b) of the National Cybersecurity System Act of 5 July 2018 (Journal of Laws 2026, items 20 and 252);
- 2) on-demand audiovisual media service – an on-demand audiovisual media service within the meaning of Article 4(6a) of the Act of 29 December 1992 on Radio and Television Broadcasting (Journal of Laws 2022, item 1722; and 2024, items 96 and 1222);
- 3) Internet service provider – a telecommunications operator within the meaning of Article 2(40) of the Act of 12 July 2024 – Electronic Communications Act, who provides Internet access services within the meaning of Article 2(2), second subparagraph, of Regulation (EU) 2015/2120 of the European Parliament and of the Council of 25 November 2015 laying down measures concerning open internet access and retail charges for regulated intra-Union communications services, and amending Directive

2002/22/EC, as well as Regulation (EU) No 531/2012 (OJ EU L 310, 26.11.2015, p. 1, as amended³⁾);

- 4) minors – all natural persons who have not reached the age of eighteen;
- 5) age verification mechanism – a mechanism designed to determine whether service users are of legal age;
- 6) video-sharing platform – a video-sharing platform within the meaning of Article 4(22a) of the Act of 29 December 1992 on Radio and Television Broadcasting;
- 7) customer – a recipient of services within the meaning of Article 2(7) of the Act of 18 July 2002 on the Provision of Electronic Services (Journal of Laws 2024, item 1513);
- 8) service provider – a provider of services within the meaning of Article 2(6) of the Act of 18 July 2002 on the Provision of Electronic services.

Article 3. 1. Service providers which provide access to pornographic content shall have an age verification mechanism in place and shall prevent minors from accessing such content.

2. The provision of paragraph 1 shall not apply to telecommunications undertakings providing electronic communications services referred to in Article 2(76)(a) or (c) or (78)(a) of the Act of 12 July 2024 – Electronic Communications Law.

Article 4. 1. An age verification mechanism cannot rely on a self-declaration of age.

2. An age verification mechanism entails, in particular, the use of an electronic attestation of an attribute confirming age, made available as part of the European digital identity wallet referred to in Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ EU L 257, 28.08.2014, p. 73, as amended⁴⁾).

Article 5. The President of the UKE shall keep a register in the ICT system allowing the automatic transfer of domain names entered in the register to Internet service providers.

Article 6. 1. In order to carry out the tasks laid down in this Act, access to the register shall be granted to:

³)The amendments to the aforementioned Regulation were published in the Official Journal of the EU L 27 of 3.2.2016, p. 14, the Official Journal of the EU L 321 of 17.12.2018, pp. 1 and 36, and the Official Journal of the EU L 2024/1309 of 8.5.2024.

⁴)Amendments to the aforementioned Regulation were published in OJ EU L 333 of 27.12.2022, p. 80, and in OJ EU L 2024/1183 of 30.04.2024.

- 1) the President of the UKE;
- 2) verified Internet service providers with regard to registered domain names.

2. At the initiative of an Internet service provider, the President of the UKE may allow that provider access to the register following verification of its details. The President of the UKE shall verify the data of Internet access service provider within 7 days from the date of the provider's verification request. The President of the UKE is authorised to process the data necessary to verify the details of the Internet service provider.

3. The following provisions shall not apply in relation to access to the register:

- 1) the Act of 6 September 2001 on Access to Public Information (Journal of Laws of 2022, item 902, and 2025, item 844);
- 2) the Act of 11 August 2021 on Open Data and Reuse of Public Sector Information (Journal of Laws 2023, item 1524).

Article 7. 1. The following shall be entered in the Register:

- 1) the domain name;
- 2) the date and time of the entry, of any amendments, or of the removal of the domain name from the register.

2. The President of the UKE shall enter the domain name in the register:

- 1) ex officio, or
- 2) on the basis of the notification referred to in Article 9(1), or
- 3) on the basis of the notification referred to in Article 13.

3. The data included in an entry in the register shall be processed there for a period of 5 years after the date of removal from the register.

4. The President of the UKE shall amend register entries in order to correct clerical errors and other obvious mistakes.

5. The data controller for the register is the President of the UKE.

Article 8. 1. The person registering a domain name that has been entered in the register may apply to the President of the UKE for a certificate of the contents of the entries in the register relating to that domain name.

2. The President of the UKE shall issue the certificate referred to in paragraph 1 within 7 days of receipt of the relevant application.

Article 9. 1. A domain name application may be submitted to the President of the UKE by:

- 1) a natural person;
- 2) a legal person;
- 3) an organisation without legal personality.

2. The notification referred to in paragraph 1 shall contain:

- 1) the address of the website where pornographic content can be accessed without prior application of the age verification mechanism and without preventing access of minors to that content;
- 2) the date of access to the website referred to in subparagraph 1;
- 3) identification details provided voluntarily:
 - a) the full name of natural persons pursuant to paragraph 1(1),
 - b) the trading name of legal persons and organisations without legal personality pursuant to paragraph 1(2) and (3).

3. The notification referred to in paragraph 1 shall be made via a publicly available electronic form. The President of the UKE shall publish information about the web address from which the electronic form can be accessed in the Public Information Bulletin on the website of the President of the Urząd Komunikacji Elektronicznej.

Article 10. The President of the UKE shall verify:

- 1) information indicating that the domain name allows access to pornographic content without the prior application of an age verification mechanism and without preventing access of minors to that content, before making the entry referred to in Article 7(2)(1),
- 2) the notification referred to in Article 9(1) before making the entry referred to in Article 7(2)(2)

– with regard to the grounds for classifying the content made available by the service provider as pornographic and the service provider's failure to comply with the obligation referred to in Article 3(1).

Article 11. 1. In the case of service providers who provide access to pornographic content which are on-demand audiovisual media service providers or video-sharing platform providers, before making the entry referred to in Article 7(2)(1) and (2), the President of the UKE shall ask the Chair of the National Broadcasting Council to issue an opinion on whether

the content made available by such service providers should be classified as pornographic and whether they are failing to fulfil the obligation referred to in Article 3(1).

2. The Chair of the National Broadcasting Council shall issue the opinion referred to in paragraph 1 within 7 days of the request from President of the UKE. If the opinion is not issued within the time limit referred to in the first sentence, it shall be deemed that the Chair of the National Broadcasting Council does not believe that the content can be classified as pornographic and that the obligation referred to in Article 3(1) has been met.

3. The opinion of the Chair of the National Broadcasting Council, referred to in paragraph 1, shall be binding on the President of the UKE.

Article 12. 1. Before making the entry referred to in Article 7(2)(1) and (2), the President of the UKE shall ask the NASK-PIB to issue an opinion on whether the content made available by a service provider other than an on-demand audiovisual media service provider or a video-sharing platform provider should be classified as pornographic or whether that service provider has failed to comply with the obligation referred to in Article 3(1).

2. The NASK-PIB shall issue the opinion referred to in paragraph 1 within 7 days of the request from the President of the UKE. If the opinion is not issued within the time limit referred to in the first sentence, it shall be deemed that there are no grounds for classifying the content as pornographic and that the obligation referred to in Article 3(1) has been met.

3. The provisions of paragraphs 1 and 2 shall not apply to the notifications made by the NASK-PIB referred to in Article 9(1).

Article 13. 1. In the case of on-demand audiovisual media services or video-sharing platforms, the Chair of the National Broadcasting Council may notify a domain name to the President of the UKE on its own initiative.

2. The provisions of Article 11 shall not apply to the notifications referred to in paragraph 1.

Article 14. 1. Before making an entry in the register referred to in Article 7(2)(1)–(3), the President of the UKE shall notify the domain name subscriber of the intended entry, stating the legal basis for the entry, including the suspicion that the subscriber's domain name allows access to pornographic content without first applying an age verification mechanism and without preventing minors from accessing such content, and giving the subscriber a time

limit of no more than 2 working days from the date of the notification to respond to the intention and grounds for making the entry and to provide written explanations in this regard.

2. The President of the UKE shall notify the domain name subscriber of its intention to enter the domain name digitally using:

- 1) the contact details of the domain name registrant as recorded in the National Court Register or the Central Register and Information on Economic Activity if the registrant is an entrepreneur entered in the National Courts Register or the Central Register and Information on Economic Activity;
- 2) the publicly available contact details of the domain name subscriber if there are other domain name subscribers.

3. In the case of:

- 1) the domain name holder's failure to respond to the intention to make an entry in the register and the grounds for such an entry, and their failure to provide written explanations within the time limit referred to in paragraph 1, or
- 2) where the written explanations provided do not confirm compliance with the obligation referred to in Article 3(1), or
- 3) when the explanations provided are not in accordance with the facts,

the President of the UKE shall notify the domain name holder of the entry in the register referred to in Article 7(2)(1)–(3), together with information regarding their right to lodge an objection.

4. Where the domain name registrant explains that, as a consequence of the notification referred to in paragraph 1, they have removed access or otherwise prevented minors from accessing pornographic content, and the President of the UKE confirms such removal or that minors have been prevented from accessing pornographic content in another way, the President of the UKE shall not make the entry in the register referred to in Article 7(2)(1)–(3).

5. The President of the UKE shall ask the NASK–PIB to issue an opinion on the clarifications referred to in paragraph 1 made by the domain name holder, concerning the validity of the classification of the content by a service provider who provides neither on-demand audiovisual media services or video sharing content which is pornographic in nature, and whether such a service provider has met the obligation referred to in Article 3(1). The NASK–PIB shall issue its opinion within 3 working days of the day on which the President of the UKE requests it.

6. In the case of on-demand audiovisual media services and video-sharing platforms, the President of the UKE shall immediately provide the Chair of the National Broadcasting Council with the explanations referred to in paragraph 4. The Chair of the National Broadcasting Council shall issue an opinion on whether the domain name holder has met its obligation under Article 3(1), within 3 working days of receiving explanations from the President of the UKE.

7. The opinion of the Chair of the National Broadcasting Council, referred to in paragraph 6, shall be binding on the President of the UKE.

8. The President of the UKE shall issue the notification referred to in paragraph 3:

- 1) by electronic means, using the publicly available contact details of the domain name subscriber – should the domain name subscriber fail to respond to the intention to make an entry in the register and the grounds for such an entry within the time limit referred to in paragraph 1;
- 2) by means of the electronic communication channels used by the domain name subscriber when submitting their clarifications if the written explanations made by the subscriber have been rejected.

Article 15. An internet service provider is obliged to:

- 1) prevent access to free-of-charge to websites which operate internet domain names entered in the register by removing them from the ICT systems of telecommunications undertakings, used for converting internet domain names to IP addresses, no later than within 48 hours of the entry in the register;
- 2) re-direct free-of-charge queries for domain names entered in the register to a website maintained by the President of the UKE, with a message informing users that the domain name they are searching for has been entered in the register;
- 3) provide free access to websites which use domain names struck off the register, no later than within 48 hours of deleting the internet domain name from the register.

Article 16. 1. The registrant whose domain name is entered in the register may lodge an objection with the President of the UKE.

2. The objection shall contain:

- 1) the identity of the objecting domain subscriber:
 - a) the full name and tax identification number (NIP) in the case of natural persons registered in the Central Register and Information System on Economic Activity,
 - b) the name and surname, residential address in the case of natural persons,
 - c) the trading name, address of registered office and the number from the relevant register in the case of legal persons and organisations without legal personality,
 - d) the full name of the person authorised to represent the domain subscriber lodging the objection, together with the power of attorney authorising them to represent the subscriber, where applicable;
- 2) the justification, and in particular evidence of compliance by the service provider with the obligation referred to in Article 3(1).

3. The appeal shall be signed with a qualified electronic signature, a trusted signature, or a personal signature and shall be submitted to the e-mail address of the President of the UKE.

4. If the notice of objection does not meet the requirements referred to in paragraphs 2 and 3 it will not be considered, and the President of the UKE shall notify the subscriber of the domain name of the opponent.

5. The President of the UKE shall send the notification referred to in paragraph 4 by the electronic means used by the domain subscriber lodging the objection.

6. The registered domain subscriber may not lodge a further objection concerning the same domain name on the basis of the same factual and legal circumstances if that objection has been the subject of a final decision by an administrative court following the lodging of a complaint as referred to in Article 17(6). No further action shall be taken on an objection that has been re-submitted.

Article 17. 1. The President of the UKE shall:

- 1) examine the objection within 14 days of receipt thereof;
- 2) shall immediately inform the registration of the domain name against which the objection has been lodged of the manner in which the objection has been dealt with and, if the objection is rejected, of that subscriber's right to lodge a complaint with an administrative court.

2. In the case of on-demand audiovisual media services and video-sharing platforms, the President of the UKE shall immediately forward the objection to the Chair of the National Broadcasting Council. The Chair of the National Broadcasting Council shall issue an opinion on whether the objection should be upheld within 7 days of receipt of the objection. Failure to issue an opinion within the time limit referred to in the second sentence shall be deemed to constitute an opinion finding the objection to be justified. The provisions of paragraph 3 shall apply accordingly.

3. The President of the UKE, in examining the objection, shall:

- 1) consider the objection if the subscriber of the domain name filing the objection demonstrates that:
 - a) the domain to which the appeal relates does not contain pornographic content;
 - b) access to pornographic content hosted on this domain is subject to an age verification process, and minors are prevented from accessing such content;
- 2) not consider the objection if the domain to which the objection relates contains pornographic content and access to that domain is not preceded by an age verification mechanism and minors are not prevented from accessing pornographic content.

4. The President of the UKE shall issue the notification referred to in paragraph 1(2) electronically using the same channel used by the domain subscriber when lodging the objection.

5. If the objection is upheld, the President of the UKE shall immediately delete the domain name from the register.

6. The rejection of an objection is another act of public administration which the domain subscriber may oppose by bringing an action before an administrative court.

7. The provisions of the Administrative Procedure Code Act of 14 June 1960 (Journal of Laws 2025, item 1691) shall not apply to the objection examination proceedings, with the exception of Article 24 of the Act.

Article 18. The NASK-PIB shall analyse the risks associated with minors' access to pornographic content on the internet and publish relevant information on its website.

Article 19. 1. The President of the UKE may carry out checks and post-check proceedings to ensure compliance by the service provider or Internet service provider with the obligations referred to in Articles 3 and 15, respectively.

2. The President of the UKE shall carry out the checks and post-check proceedings referred to in paragraph 1 ex officio.

3. The President of the UKE shall cooperate with the Chair of the National Broadcasting Council in carrying out the checks and post-check proceedings referred to in paragraph 1 in the field of on-demand audiovisual media services and video-sharing platforms, subject to the exception referred to in Article 28.

Article 20. 1. The following shall apply to the checks referred to in Article 19(1):

- 1) the provisions of Chapter 5 of the Act of 6 March 2018 – Entrepreneurs’ Law (Journal of Laws 2025, items 1480, 1795 and 1826, and 2026, item 507);
- 2) and accordingly, the provisions of Article 424(1)(1), 424(2) and (3), 424(4)(1) and (2), and 424(5), Article 425, 427, 428 and 432(1) of the Law of 12 July 2024 – Electronic Communications Act.

2. Checks can be made remotely using electronic means of communication, provided that this facilitates the conduct of the check referred to in Article 19(1), or is justified by the nature of the business or professional activity carried out by the service provider or Internet service provider being checked.

Article 21. If the President of the UKE has doubts as to whether the age verification mechanism used by the service provider complies with the data protection regulations, he shall immediately inform the President of the Personal Data Protection Office.

Article 22. If, as a result of the check referred to in Article 19(1), it is found that the service provider fails to comply with the obligation referred to in Article 3(1), the President of the UKE shall make an entry in the register referred to in Article 7(2).

Article 23. 1. If, as a result of the check referred to in Article 19(1), it is found that the service provider fails to comply with the obligation referred to in Article 3(1), the President of the UKE may:

- 1) impose the financial penalty referred to in Article 24(1), irrespective of the post-check procedure referred to in Article 19(1) against that service provider, or
- 2) issue post-check recommendations which call upon the service provider to comply or to provide an explanation for its non-compliance, and will inform the provider of the opportunity to submit its views on the infringements identified.

2. If, as a result of the checks referred to in Article 19(1), it is found that the provider of an internet access service is in breach of the obligations referred to in Article 15, the President of the UKE may:

- 1) impose the financial penalty referred to in Article 24(2), irrespective of the follow-up procedure referred to in Article 19(1) on that provider, or
- 2) issue post-check recommendations inviting the provider to comply with its obligation or to provide explanations and give the provider the opportunity to state its views on the identified infringements.

3. Compliance with the obligations referred to in Article 3(1) and Article 15, or the clarifications and position statements referred to in paragraph 1(2) and paragraph 2(2), shall be made within the deadline set by the President of the UKE, which shall not be less than 30 days from the date of service of the post-check recommendations referred to in paragraph 1(2) and paragraph 2(2), respectively, to the service provider or the provider of internet access service.

4. Where the service provider or Internet service provider to whom the request referred to in paragraph 1(2) or paragraph 2(2) relates has given its consent or where the infringements indicated in the post-check recommendations referred to in paragraphs 1(2) and 2(2) have been repeated in the past, the time limit referred to in paragraph 3 may be shorter than 30 days from the date of service of the post-inspection recommendations to the service provider or Internet service provider, respectively.

5. If a service provider or Internet service provider fails to rectify the irregularities identified in the post-check recommendations referred to in paragraph 1(2) and paragraph 2(2) within the time limit referred to in paragraph 3 or 4, or if the explanations provided or the position set out, as referred to in paragraph 1(2) and paragraph 2(2), are deemed insufficient by the President of the UKE, the President of the UKE shall order the rectification of the identified irregularities by way of a decision.

6. In the decision referred to in paragraph 5, the President of the UKE may also:

- 1) specify the measures that the service provider or Internet service provider should take to rectify the irregularities;
- 2) specify the deadline by which the irregularity is to be remedied;
- 3) impose the financial penalty referred to in Article 24(1) or (2), as applicable, unless proceedings for the imposition of that financial penalty for failure to comply with the

obligations referred to in Article 3(1) or Article 15 have already been initiated pursuant to paragraph 1(1) or paragraph 2(1).

Article 24. 1. The President of the UKE shall impose a financial penalty on service providers who, being obliged to do so, fail to comply with the obligation referred to in Article 3(1).

2. The President of the UKE shall impose a financial penalty on Internet service providers who, being obliged to do so, fail to comply with the obligations referred to in Article 15.

3. The President of the UKE may impose a fine on service providers or Internet service providers who obstruct or hinder the performance of checks by the President of the UKE if the nature or extent of the infringement so warrants.

4. The President of the UKE shall impose the financial penalty referred to in paragraph 1 by way of a decision, in the amount ranging from PLN 10,000 to PLN 1,000,000.

5. The President of the UKE shall impose a financial penalty referred to in paragraphs 2 and 3 by means of a decision in the amount not exceeding PLN 250,000.

Article 25. The financial penalties referred to in Article 24(1) to (3) shall constitute revenue for the State budget.

Article 26. The financial penalties referred to in Article 24(1)–(3) shall be enforced in accordance with the provisions governing administrative enforcement proceedings relating to the enforcement of financial obligations.

Article 27. To the extent other than that governed by this Act and the Administrative Procedure Code Act of 14 June 1960, the provisions of Section III of the Act of 29 August 1997 – Tax Ordinance (Journal of Laws 2026, item 622) shall apply *mutatis mutandis* to the financial penalties referred to in Article 24(1) to (3), except that the powers of the tax authorities specified in these provisions shall be vested in the President of the UKE.

Article 28. Articles 19 to 27 shall not apply to media service providers and video-sharing platforms entered in the list referred to in Article 1a(7) of the Act of 29 December 1992 on Radio and Television Broadcasting.

Article 29. 1. To the extent not regulated by this Act, the provisions of the Administrative Procedure Code Act of 14 June 1960 shall apply to the checks and post-check

proceedings referred to in Article 19(1) and to proceedings in relation to the imposition of the financial penalties referred to in Article 24(1) to (3).

2. An action against the decisions of the President of the UKE referred to in Article 23(5) and Article 24(4) and (5) may be brought before an administrative court.

Article 30. The performance by the NASK-PIB of the tasks referred to in Articles 12, 14(5) and 18 is funded from the state budget in the form of a specific-purpose grant awarded by the minister responsible for digitalisation.

Article 31. 1. The NASK-PIB shall apply to the minister responsible for digitalisation for the specific-purpose grant referred to in Article 30.

2. The application referred to in paragraph 1 must cover at least one calendar year.

3. The application referred to in paragraph 1 shall contain an estimate of the amount of resources necessary to carry out the tasks referred to in Article 12, 14(5) and 18 during the period referred to in paragraph 2.

Article 32. The Act of 29 December 1992 on Radio and Television Broadcasting (Journal of Laws 2022, item 1722, and 2024, items 96 and 1222) is amended as follows:

1) in Article 47e, the following subparagraph 1a is added after paragraph 1:

"1a. The provider of an on-demand audiovisual media service providing access to pornographic content shall comply with the obligation referred to in Article 3(1) of the Act of ... on the Protection of Minors from Access to Pornographic Content on the Internet (Journal of Laws, item ...).";

2) in Article 47p, the following subparagraph 1a is added after paragraph 1:

"1a. The provider of a video-sharing platform providing access to pornographic content shall comply with the obligation referred to in Article 3(1) of the Act of ... on the protection of minors from access to pornographic content on the Internet.'.

Article 33. In the Act of 18 July 2002 on the Provision of Electronic Services (Journal of Laws 2024, item 1513), the following point 2a is inserted after point 2 of Article 8(3):

"(2a) the age verification mechanism referred to in Article 3(1) of the Act of ... on the Protection of Minors from Access to Pornographic Content on the Internet (Journal of Laws, item ...);".

Article 34. Any age verifications carried out at the time when the customer first obtains access to the relevant electronic service prior to the entry into force of the Act shall remain valid, provided that they were carried out in accordance with the provisions of the Act.

Article 35. 1. The maximum limit of expenditure from the State budget for budget part 76 – Office of Electronic Communications, being the financial effect of the entry into force of the Act, is as follows:

- 1) 2027 – PLN 2,309,427.10;
- 2) 2028 – PLN 1,412,566.84;
- 3) 2029 – PLN 1,396,456.02;
- 4) 2030 – PLN 1,418,739.35;
- 5) 2031 – PLN 1,569,970.19;
- 6) 2032 – PLN 2,463,475.68;
- 7) 2033 – PLN 1,606,792.36;
- 8) 2034 – PLN 1,631,488.91;
- 9) 2035 – PLN 1,656,997.97;
- 10) 2036 – PLN 1,772,945.12.

2. In the event of a risk of, or the actual exceeding of, the maximum expenditure limit for the relevant financial year as referred to in paragraph 1, a corrective mechanism shall be applied consisting of a limit on expenditure relating to the performance of the tasks specified in the Act.

3. The oversight authority for the expenditure limit referred to in paragraph 1 is the President of the UKE.

4. The body responsible for implementing the corrective mechanism referred to in paragraph 2 is the President of the UKE.

Article 36. 1. The maximum limit of expenditure from the State budget allocated to the performance of the tasks referred to in Article 12, 14(5) and 18 of this Act shall be:

- 1) 2027 – PLN 255,324.73;
- 2) 2028 – PLN 459,115.22;
- 3) 2029 – PLN 484,405.28;
- 4) 2030 – PLN 493,468.47;
- 5) 2031 – PLN 538,891.27;

- 6) 2032 – PLN 518,450.34;
- 7) 2033 – PLN 534,653.54;
- 8) 2034 – PLN 544,696.68;
- 9) 2035 – PLN 561,720.20;
- 10) 2036 – PLN 602,271.94.

2. In the event of a risk of, or the actual exceeding of, the maximum expenditure limit for the relevant financial year as referred to in paragraph 1, a corrective mechanism shall be applied consisting of a limit on expenditure relating to the performance of the tasks specified in the Act.

3. The authority responsible for implementing the correction mechanism referred to in paragraph 1 is the minister competent for digitalisation.

4. The authority responsible for implementing the correction mechanism referred to in paragraph 2, is the minister competent for digitalisation.

Article 37. The Act shall enter into force 12 months after the day of its publication.