Legal Briefing

TPD Extension and New Legislation Signed

30 September 2025

On September 26, 2025, President Karol Nawrocki signed:

The Act of September 12, 2025, amending certain acts in order to verify the right to family benefits for foreigners and on the conditions of assistance to citizens of Ukraine in connection with the armed conflict on the territory of that country

The Act of 12 September 2025 amending certain acts in order to verify the right of foreigners to family benefits and on the conditions of assistance to citizens of Ukraine in connection with the armed conflict in that country is the **Government's response to the President's veto** of the Act of 5 August 2025 amending the Act on Assistance to Citizens of Ukraine in Connection with the Armed Conflict in that Country and certain other acts.

TL;DR: The President last-minute signed legislation extending TPD for Ukrainian citizens until March 2026 (deadline was today - 30 Sept 2025)

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Presidential Draft Amendment to the Act on Assistance to Citizens of Ukraine

30 September 2025

Context:

August 25, 2025, **the President of the Republic of Poland refused to sign the Act of August 5, 2025**, amending the Act on assistance to Ukrainian citizens in connection with the armed conflict within that country and certain other acts.

The amendment was primarily intended to align Polish law with Council Implementing Decision (EU) 2024/1836 of June 25, 2024, **extending the temporary protection introduced by Implementing Decision (EU) 2022/382 (OJ L 1836, 2024).**

New Amendment:

The President simultaneously, presented a presidential legislative draft which would, *inter alia:*

- Restrict access to benefits like the **"800-plus" child allowance and healthcare** to employed/insured individuals,
- Extend the **residency requirement for naturalisation** to 10 years,
- Increase **penalties for illegal border crossings,**
- Criminalise the promotion of **"banderism" by equating it with Nazi and Soviet symbols**

Final legislation:

On 26 Sept the President signed a new act, presented by the Government, but incorporating many/most of his suggested changes. Additionally on 29 Sept the President submitted to the Parliament two new draft laws, that follow the general framework of his previously presented legislation (on citizenship and the National Rememberance Institute).

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"*President Nawrocki forced this government to* ***say no to paying the 800-plus allowance to unemployed, tax-deductible Ukrainians*** *residing in Poland. Without the President's veto, all these unjustified benefits for Ukrainians not working in Poland would continue at the expense of Polish taxpayers,*" said Zbigniew Bogucki on TVN24's "Kawa na Ławę" program.

He added that *"the President has made it clear: this is the last bill on aid for Ukrainians that he will sign."* He announced that in the next step – **in six months – he will not sign any bill that will provide any special solutions for Ukrainians, because it is necessary to finally return to normal rules.** "*I say this on behalf of the President: you have six months to get down to work and sort out these matters. Talk to the President to come up with good solutions that will benefit Polish entrepreneurs and honest Ukrainians."*

"The solutions contained in this bill 'actually mean ***the end of tourism from Ukraine at the expense of Polish taxpayers,'"*** *said Zbigniew Bogucki, head of the presidential office, during a Friday press conference. He emphasized, "this means the end of the 800+ benefit for Ukrainian citizens who do not work here in Poland, do not reside in Poland, do not pay contributions, do not pay taxes, and whose children do not attend school." The previous situation was "completely incomprehensible, unacceptable, so it is discontinued," he stated.*

TL;DR:

The President will not sign any bill that will provide any special solutions for Ukrainians, because it is necessary to finally return to normal rules.

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Health care benefits

Under the new provisions, Ukrainian citizens whose stay in Poland is legal will continue to be entitled to health care benefits under the Act on Health Care Services Financed from Public Funds. Thus, the principle of equal access has been maintained, except for a clearly defined catalogue of benefits.

Exclusions include, among others: spa treatment and spa rehabilitation, health programs (including public health policy programs of the Minister of Health), medical rehabilitation, dental treatment, drug programs, emergency access to drug technologies, transplantation of cells, tissues and organs, as well as some benefits related to reimbursement of medicines, special dietary products and medical devices.

Additionally, restrictions apply to endoprosthesis and cataract surgery as well as benefits related to the provision and repair of medical devices.

Exceptions:

- Children and adolescents up to 18 years of age retain the right to benefits from the above catalogue; if a patient reaches adulthood during treatment, the benefit will continue until the end of therapy.
- Persons injured by military operations in Ukraine who have been transported to Poland for treatment will have access to most benefits, excluding spa treatment and health programs.

Benefits commenced before the entry into force of the Act will continue under the existing rules until they are completed.

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Child benefit "800+"

The amendment introduces new rules for granting child benefits to children of third-country nationals. **From 1 June 2026, the right to the 800+ benefit will be linked to the applicant's professional activity and the child's attendance at a Polish school.**

The Act broadly defines the concept of professional activity. Persons considered professionally active will include **not only employees but also those covered by pension and disability insurance on other grounds,** e.g. pensioners, disability pensioners, recipients of maternity allowance, unemployment benefit or compensatory benefits for teachers. **Persons voluntarily paying social security contributions are also included.**

Protective measures have also been introduced: foreigners who lose their jobs and register as unemployed will be able to **retain the right to the benefit for 3 months** (**or 6 months in the case of three children**).

Procedural changes: applications for the 800+ benefit must include the PESEL number of both the applicant and the child. For foreigners, it will also be required to provide details of documents concerning border crossing and legal stay.

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Other social benefits

The new provisions also cover other forms of support:

- **"Dobry Start" (300+):** entitlement to the benefit is conditional on the foreigner's professional activity or possession of health insurance.
- **"Active Parent"**: the scope of data required in applications has been clarified, and the Social Insurance Institution (ZUS) will be able to suspend payments in case of doubts about the fulfilment of conditions, especially regarding residence in Poland.

Assistance Fund:

The Act provides for the extension of the sources of financing the Assistance Fund to include loans and borrowings. Bank Gospodarstwa Krajowego will be able to incur liabilities guaranteed by the State Treasury. Supervision of the Fund has also been clarified, with this role assigned to the Minister of Finance.

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Other measures

- **Taxes:** extension of PIT and CIT tax preferences until the end of 2026 for activities supporting Ukrainian citizens.

- **Medical staff:** amendments to regulations on simplified recognition of qualifications of doctors, dentists, nurses and midwives from Ukraine. The possibility of temporary practice has been maintained, but with additional restrictions and requirements.

- **PESEL and population register:** introduction of an obligation for personal appearance when issuing a PESEL number, including for children. The use of biometric identification has been permitted. Data from the PESEL register will be transmitted to the Border Guard for ongoing verification of foreigners' status.

- **Collective accommodation:** the minimum threshold of persons for a facility to be considered collective accommodation has been raised, and time limits have been introduced – new admissions will only be possible until 31 October 2025, with the exception of so-called vulnerable groups.

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Tightening of the system

- **ZUS will verify monthly whether foreigners have been economically active.** If this was not the case in a given month, the benefit will be withheld and the transfer will not be sent. ZUS will also verify in the register of the Chief Commander of the Border Guard whether the foreigner has left Poland.

- To better identify foreigners applying for benefits and their children, **a PESEL number will be required**.

When issuing a PESEL number, the children's residence in Poland will also be verified. The new regulations also provide for the integration of databases across various institutions, which will allow for more effective monitoring of foreigners' entitlements and eliminate attempts to fraudulently obtain benefits.

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Karol Nawrocki, submitted to the Sejm a draft act amending the Act on the Institute of National Remembrance – Commission for the Prosecution of Crimes against the Polish Nation and the Act – Penal Code.

The purpose of this change is to counteract the dissemination on the territory of the Republic of Poland of false claims regarding crimes committed by members and collaborators of the Organization of Ukrainian Nationalists of the Bandera faction and the Ukrainian Insurgent Army, as well as other Ukrainian formations collaborating with the German Third Reich, in particular the crime of genocide committed against Poles in Volhynia.

Moreover, the draft law assumes an increase in the statutory scope of penalties for illegally crossing the state border and organizing illegal crossing of the state border by other persons.

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The President of the Republic of Poland, Karol Nawrocki, submitted to the Sejm a bill amending the Act on Polish Citizenship.

The draft act provides for an extension of the minimum period of uninterrupted residence in Poland (based on a permanent residence permit, a long-term EU resident permit or the right of permanent residence) required to recognise a foreigner as a Polish citizen, from 3 to 10 years.