

Pursuant to § 33(3) of Order No. 196/2023 of the Rector of the University of Wrocław of 25 August 2023 on the introduction of the Regulations on benefits for students of the University of Wrocław, as amended, I hereby determine as follows:

REGULATIONS FOR ACCOMMODATION AT THE UNIVERSITY OF WROCŁAW FOR THE ACADEMIC YEAR 2025/2026 GENERAL PROVISIONS

- 1. All residents of the halls of residence are required to comply the rules and regulations of the halls of residence.
- 2. Priority in the allocation of a place in the hall of residence is given to full-time and evening students of the University of Wrocław who are in a difficult financial situation and students of the University of Wrocław with a disability certificate or refugee status. If the number of persons applying for a place in a hall of residence is higher than the number of available places, the granting of a place is also dependent on the distance from the place of permanent residence.
- 3. Application for a place in a halls of residence for the academic year 2025/2026 will only be made electronically, according to the accepted timetable, via the USOSweb system (https://usosweb.uni.wroc.pl).
- 4. Incoming students on full-time, full paid studies in English (first year) apply online for a place in the hall of residence via the IRC system. Students will receive the rules/conditions for accommodation once a hall of residence place has been allocated through the above system. There is a limit of places (according to the order of applications).
- 5. Students admitted to study at the University of Wrocław under the MOST Programme apply for a place in the hall of residence by sending an e-mail to the Student Affairs Department: dormitories@uwr.edu.pl together with a certificate from the University Accreditation Committee confirming the fact of being admitted to study at the University of Wrocław. After receiving the e-mail, the Student Affairs Department will send the student an application form, which should be filled in, scanned and sent back to the above-mentioned address of the Student Affairs Department.
- 6. Participants of the courses at the Intensive English Language Centre and of the One Year Intensive Course at the School of Polish Language and Culture for Foreigners at the University of Wrocław, apply for accommodation in the hall of residence in the aforementioned unit. The units will receive from the Student Affairs Department the limits of places in the individual halls of residence and, based on them, will forward to

the individual halls of residence lists of persons to be accommodated on dates agreed beforehand. The lists are a confirmation of the fact of participation in the course. Detailed information on payment will be given to the persons concerned by the administration of the halls of residence during their accommodation.

- 7. The price list for student residence fees for the next academic year will be announced in June on the website: https://uwr.edu.pl/en/student-houses/price-list/
- 8. Residents of the halls of residence shall make their accommodation payment by the 5th of each month. Exceeding the payment deadline will result in statutory interest being charged for each day of delay.
- 9. In the event of failure to make a timely payment for accommodation, the hall of residence may issue a demand for payment of outstanding amounts. Failure to make the payment within the deadline specified in the demand may result in the initiation of court proceedings or notification of the Border Guard in order to verify the circumstances referred to in Article 302(1)(6) of the Act on Foreigners (Journal of Laws of 2024, item 769, 1222, 1688, as amended).
- 10. Payments for accommodation should be made by non-cash payment (bank transfer) to an individual bank account generated in the USOS system, SOMA or to the bank account indicated by the hall of residence (in the absence of an individual account).
- 11. Students accommodated in the halls of residence before 1 October pay the following fees according to the holiday price list.
- 12. Moving out during the month does not exempt the resident from paying the fee by the end of the month in which the move out takes place. Only in months where there is an examination session, the fee is charged on a daily basis until the day of check-out.

For students and doctoral students of the University of Wrocław, the monthly fee is divided by 30 days.

For people who are not students or doctoral students of the University of Wrocław, the monthly fee is divided by the number of days in the given calendar month.

- a) The intention to check out must be reported no later than by the end of the month preceding the planned check-out.
- b) In particularly justified cases, a resident of the hall of residence may apply for to be charged by the day of check-out. The decision in this matter is made by the Vice-Rector for Student Affairs. The application and the reasons for it should be submitted to the administration of the hall of residence.

- c) In the event of loss of the right to reside in the hall of residence, the student shall pay the fee for the actual period of accommodation.
- 13. <u>Students will be accommodated in double rooms</u> (not applicable to persons with a disability certificate). Residents who would like to live in single rooms **after they have been accommodated** in the hall of residence will apply to the administration of the hall of residence. In this case, the deposit will be increased. Single rooms will be allocated if this is possible.
- 14. Students/doctoral students with disabilities applying for a place in a halls of residence students are obliged to contact the Student Affairs Department at dormitories@uwr.edu.pl in order to send documents confirming the degree of their disability or other relevant documentation (refers to students currently studying and students admitted for the first year of full-time/evening studies).
- 15. **Part-time students** may be granted a place in the halls of residence for the duration of congresses and sessions. They do not apply for a halls of residence place in the USOS system. Students/doctoral students are requested to contact the administration of the hall of residence of their choice in order to arrange accommodation at a convenient time, **but not earlier than October**.

DEPOSIT

16. The deposit secures the reservation of a place and it is a security to cover any losses caused by destruction or loss of property in the hall of residence and other financial obligations on the day of check-out or the date on which the University of Wrocław submits a declaration of exercising its right to use the deposit.

The University of Wrocław may settle any claims it holds against the resident or former resident of the hall of residence. The University of Wrocław is entitled to satisfy such claims from the deposit at any time. In such a case, the resident/former resident is obliged to replenish the deposit amount within 14 days from the date of delivery of the notice of its use, under penalty of losing the right to reside in the hall of residence. The University of Wrocław reserves the right to pursue compensation claims exceeding the deposit amount.

17. People applying for a place in the halls of residence are required to pay the deposit by transfer, in accordance with the issued charge and by the specified due date, subject to point 22.

18. After receiving information confirming the granting of a place in the halls of residence, a deposit should be made to an individual bank account generated in the USOS system, SOMA or to the bank account indicated by the hall of residence (in the absence of an individual account).

For candidates for the first year of full-time studies in English, applying through the IRC system, as well as for students/doctoral candidates of other universities, when booking a place in a double room, the deposit will be 2000 PLN (Polish currency). When booking a single room, the deposit will be 2000 PLN (Polish currency).

<u>For all other people</u>, when booking a place in a **double room**, the deposit will be **1000 PLN** (Polish currency). When booking a **single room**, the deposit will be **from 1000 PLN to 2000 PLN** (Polish currency).

A detailed schedule of payments can be found in appendix no. 1.

- 19. Students/doctoral students who were residents of halls of residence in previous years and repeatedly failed on their accommodation fees, upon the request of the Head of the Hall of Residence may be required to pay an increased deposit. The decision in this matter will be made by the Vice-Rector for Student Affairs.
- 20. Failure to pay the deposit within the deadline specified in the schedule will mean resignation from the assigned place in the hall of residence and will result in the removal of the student/doctoral student from the list of people qualified for accommodation.
- 21. The day of payment is considered to be the day on which the transfer is credited to the student's individual bank account generated in the USOS system, SOMA or to the bank account indicated by the hall of residence (in the absence of an individual account and in the case referred to in point 49).
- 22. Current residents may submit a declaration requesting that the previously paid deposit be retained in the hall of residence account as a payment toward accommodation for the next academic year.

In the event of an increase in the deposit amount, the difference must be paid in accordance with the issued charge and by the specified due date.

A template of the declaration is available at: https://uwr.edu.pl/en/student-houses/, under the individual halls of residence tabs.

REFUND OF THE DEPOSIT

- 23. The application for refund of the deposit must be submitted to the administration of the hall of residence where the student/doctoral student was allocated a place.
- 24. The deposit will be return after the room/module has been vacated, the resident has settled all financial and material obligations with the hall of residence administration, and a <u>computer-filled</u> application for refund of the deposit (available on the websites of the respective dormitories) has been submitted to the hall of residence administration—provided that no damage to the room, its furnishings, or common areas of the building has occurred due to the fault of the student/doctoral student, subject to points 16 and 24–30.

Handwritten applications will not be considered.

The deposit will be refunded to the bank account from which the payment was originally made. If a different bank account is indicated for the refund, a justification for the change must be provided in the comments section of the application for refund of the deposit.

Transfer of the settled deposit to the account indicated in the application will be made no later than within 30 working days. The University of Wroclaw is not responsible for delays in transfers resulting from incorrectly completed applications.

- 25. The deposit may be used to cover arrears in fees for the last month of stay.
- 26. The administration of the hall of residence is authorized to check the cleanliness of the rooms and sanitary facilities of the student residence halls. In the event of a gross violation of the rules for maintaining order in rooms and sanitary facilities, the cost of cleaning will be covered by the deposit.

The value of the damage caused and the persons responsible are determined by the head of the hall of residence. If the person responsible cannot be identified, the residents of the respective room/module are jointly and severally liable for damages.

27. A resident of the hall of residence is required to vacate the room/module in a proper state of cleanliness and in no worse condition than it was at the time it was handed over for use.

The resident shall not be held liable for wear and tear resulting from normal and proper use.

- 28. If the deposit is not sufficient to cover the costs referred to in point 16 and 24-30 or other regulations resulting from non-compliance with the accommodation rules, the hall of residence resident is obliged to immediately pay the missing amount.
- 29. People who have previously paid a deposit, but before settling in on time by October 3, they will submit a written resignation from their place in the hall of residence and the application referred to in point 24, they will receive a refund of the deposit to the indicated bank account.
- 30. The deposit is not refundable if the student/doctoral student:
 - will not accommodate in the hall of residence by October 3,
 - was deprived of the right to live in the hall of residence for a gross violation of the Regulations during the period of residence,
 - does not submit a written resignation from a place in the hall of residence by October 3.

In exceptional cases, the deposit may be refunded upon the student's written request, based on a decision issued by the Vice-Rector for Student Affairs.

CHECKING IN AND CHECKING OUT

- 31. The University of Wrocław does not provide family rooms/modules nor co-educational rooms/ modules.
- 32. Foreign students/doctoral students are accommodated in all of the halls of residence the University of Wrocław on the dates and times stated on the website according to the accommodation schedule posted on the website.
- 33. The accommodation schedule will be posted on a website: https://uwr.edu.pl/en/student-houses/ around August 25th.
- 34. Only in exceptional situations, and after prior arrangement of the date and time of arrival with a hall of residence administration staff member, it is possible to arrive outside the scheduled accommodation period.
 - Such arrangements must be made no later than **3 business days** before the planned arrival via email.
- 35. Check-in (outside of the above schedule) and check-out during the academic year takes place on weekdays from Monday to Friday between 9:00 a.m. and 2:00 p.m.

Any additional information relating to check-in will be provided on the website: https://uwr.edu.pl/en/student-houses/.

- 36. Students/doctoral students are accommodated according to the accommodation schedule. When checking in, the person moving in must present:
 - necessary forms (documents), downloaded from the website of the respective hall of residence and legibly completed <u>electronically</u>,
 - 2) copies of documents (originals for inspection): identity card/passport,
 - a valid document entitling to stay in the Republic of Poland, e.g. visa, temporary residence card (additionally for foreigners) – copies of documents (originals for inspection),
 - 4) student identity card (if issued),
 - 5) <u>ATTENTION! Minors are obliged to present the consent of their parents/legal</u> guardians to live in the hall of residence. The declaration must be downloaded from the website of the specific hall of residence.
- 37. The halls of residence of the University of Wrocław adhere to standards for the protection of minors against harm.
- 38. Students/doctoral students are obliged to comply with registration regulations.
- 39. Persons doing their compulsory internship provided for in the study plan outside Wrocław shall be accommodated upon their return from the internship and shall pay a fee from the date of accommodation. They are required to inform the student residence administration by 30th September 2025.
- 40. In individual cases, the head of the student residence shall decide, whether there are reasons justifying a later accommodation.
- 41. The status of students/doctoral students residents of the halls of residence will be verified by the administration of the hall of residence in the USOS system. If the student's/doctoral student's data is not available in USOS, he/she will be required, immediately upon receiving a summons from the student residence administration, to present the original certificate from the dean's office confirming his/her status as a student/doctoral student.

Failure to do so will result in a charge being made in accordance with the ad hoc accommodation price list, and the person will lose the right to accommodation and will be required to move out within 7 days.

Residents are required to keep the administration of the hall of residence informed of any change in their student/doctoral status.

42. Residents of student halls of residence - students/doctoral students/scholars from other institutions of higher education - are required to present to the student residence administration (at the time of enrolment or within seven days of receiving a summons from the student residence administration at the latest) an original certificate (with their album number) from the Dean's Office certifying that they are studying in the next semester.

Failure to do so will result in a fee being charged in accordance will lose their right to accommodation and will be obliged to move out of the student residence within 7 days.

Residents are required to keep the administration of the halls of residence to informed about of any change in their status as a student/doctoral student.

- 43. Foreign students/doctoral students participants of international programs arriving at halls of residence before the beginning of the semester will be charged daily according to the rate from the price list applicable to students and doctoral students, increased by 8% VAT.
- 44. Students admitted to the first year of full-time and evening studies at the University of Wrocław both first-cycle (Bachelor's) and long-cycle Master's programs who arrive at the halls of residence before the semester begins will be charged daily rates according to the price list for non-students/non-doctoral students, increased by 8% VAT.
- 45. After the end of the study at the university, accommodation may be extended <u>only in justified cases</u>, with the consent of the Vice-Rector for Student Affairs. The request must be sent by e-mail to the administration of the hall of residence in which the student/doctoral student resides at least seven working days before the end of the semester. A daily fee applies, according to the price list for non-students.

LOSS OF RIGHT OF RESIDENCE

- 46. A student resident of the hall of residence may lose the right to residence when:
 - 1. has lost the status of a student/doctoral student at the University of Wrocław or another university,
 - 2. has changed the mode of study from full-time/evening to extramural,
 - 3. is in arrears with payment for accommodation for more than 1 month,
 - 4. has obtained a place in the student residence on the basis of false data,
 - 5. has given up his/her place to a person not entitled to live in the hall of residence,
 - 6. has damaged the property located in the hall of residence,

- 7. has violated the rules of social co-existence,
- 8. does not observe the rules of fire protection or hinders the evacuation action,
- 9. has been convicted of a crime prosecuted by a final court judgement prosecuted by public indictment,
- 10. does not comply with the regulations in force in the student residences and at the University of Wrocław,
- 11. other circumstances specified in these regulations arise that result in the loss of the right to reside.

The decision in the aforementioned cases is made by the Vice-Rector for Student Affairs.

A person who has lost the right to live in a student residence is obliged to settle all obligations and check out within seven days of receiving the decision.

Restoration of the right to residence shall be possible only with the consent of the Vice-Rector for Student Affairs and requires the submission of a request for approval of continued/re-established accommodation to the Student Affairs Department. The document should be sent by e-mail to dormitories@uwr.edu.pl

CHANGE IN THE RESIDENT'S STATUS (form of studies, faculty, field of study)

47. A change in the situation of the student residence occupant in relation to their studies, e.g. change of faculty, field of study or mode of study (e.g. change from full-time to part-time mode), **requires that this be reported to the administration of the hall of residence**. If the change concerns a student/doctoral student of another university, an application should be submitted to the Vice-Rector for Student Affairs and accompanied by an original certificate from the Dean's Office confirming the change. The documents should be sent by e-mail to: dormitories@uwr.edu.pl.

CHANGING THE HALL OF RESIDENCE

48. Students who wish to move to another hall of residence during the academic year for justifiable reasons, may submit an online request with justification to the Student Affairs Department (dormitories@uwr.edu.pl). The decision in the above-mentioned cases is made by the Vice-Rector for Student Affairs.

A change of room within the hall of residence or a change of the hall of residence between houses: Kredka - Ołówek and Słowianka - Parawanowiec, the student/doctoral student arranges this with the administration of the hall of residence.

FOREIGN STUDENTS/DOCTORAL CANDIDATES ADMITTED TO THE FIRST YEAR OF STUDIES, APPLYING THROUGH THE IRC SYSTEM

49. For organizational reasons, foreign students/doctoral students admitted to the first year of full-time studies in English, applying through the IRC system, have reserved places in the halls of residence <u>until October 3rd of the current year, provided that the deposit is paid by September 16th of the current year.</u>

After this date, the University of Wrocław does not guarantee accommodation.

The aforementioned students/doctoral students pay the deposit to the general bank account of the hall of residence or to an individual account number in the USOS system, if one has been generated.

- 50. Failure to pay the deposit by September 16th will be considered as a resignation from the place in the hall of residence and will result in the removal of the student/doctoral student from the list of persons qualified for accommodation.
- 51. In the event of removal from the list of persons qualified for accommodation, the student/doctoral student may reapply for a place in the hall of residence by submitting an application to the Student Affairs Department via email at: dormitories@uwr.edu.pl.

Detailed rules regarding individual referrals are specified in points 59–65.

- 52. Individuals who pay the deposit by September 16th but do not move in by October 3rd and intend to arrive at a later date are required to:
 - inform the hall of residence administration where they were assigned a place before October 3rd,
 - make regular payments to reserve their place in the hall of residence for the following months, no later than the 5th day of each month.
- 53. If a student/doctoral candidate pays the deposit but does not submit a **written** resignation from the assigned place to the hall of residence administration by October 3rd, they are obliged to pay the monthly fees for the reservation of the place for each month in which the place remains reserved for them.

Students/doctoral students are required to pay the accommodation fee by the 5th day of each month. The reservation fee for October must be paid by October 5th.

54. If a student/doctoral candidate does not move into the hall of residence by October 3rd, does not submit a written resignation from the assigned place by October 3rd, and does not pay the reservation fee for October, they **will be removed from the**

<u>list of individuals for whom a place has been reserved in the hall of</u> <u>residence</u>, and their deposit will be allocated to cover the reservation fee.

55. If a student/doctoral candidate does not move into the hall of residence by October 3rd and submits a written resignation from the assigned place by that date, they may apply for a refund of the deposit by submitting an application for refund of the deposit.

In particularly justified cases, part of the deposit may be refunded—<u>after deducting</u> <u>fees for the reservation of the place in the following months</u>—based on a decision of the Vice-Rector for Student Affairs.

56. If a student/doctoral candidate who has not moved into the hall of residence <u>pays</u> <u>both the deposit and the October accommodation fee</u>, but submits a written resignation from the assigned place <u>by November 5th</u>, they may apply for a refund of the deposit.

The October fee will be retained in the hall of residence's account as a reservation fee for that month.

57. In the case of accommodation before the beginning of the semester, a daily fee is charged in accordance with the price list as for non-students/doctoral students, increased by 8% VAT.

Charging of fees according to the price list as for students/doctoral students will only be possible after Dean's Office has entered the person concerned in the USOS system.

58. Students/doctoral students participating in the 2-week Preparatory Polish Language Course may check in at the hall of residence at the earliest 3 days before the beginning of the course and then pay the daily fee according to the price list.

APPLYING FOR ACCOMMODATION AFTER THE DEADLINE

59. After the end of the main electronic admissions, in the case of vacant places, it will be possible to apply for a place in the hall of residence after submitting an individual application sent by e-mail to the Student Affairs Department at: dormitories@uwr.edu.pl.

The aforementioned persons, if they receive a referral, will be obliged to move into the hall of residence within 7 working days from the date specified in the referral. In the case of later arrival, the hall of residence administration must be notified.

Failure to report to the administration of the hall of residence within the aforementioned time limit will be regarded as a resignation from the assigned place.

- 60. The deposit must be paid within 7 days of receiving the information about being granted a place in the hall of residence. The payment should be made to the individual bank account generated in the USOS or SOMA system, or to the bank account number indicated by the hall of residence (if no individual account has been generated).
- 61. If the move-in date is earlier than 7 days from receiving the information about being granted a place in the hall of residence, the deposit must be paid before moving into the hall of residence.
- 62. If a person who has paid the deposit does not intend to move in on the date specified in the referral, they may apply for a refund of the deposit.

The condition for the refund is that the hall of residence administration must be informed of the resignation from the assigned place no later than the date on which the person was supposed to move into the hall of residence.

63. The deposit is non-refundable if the hall of residence administration is informed about the resignation from the assigned place after the date specified in the referral.

In particularly justified cases, part of the deposit may be refunded—<u>after deducting</u> the reservation fees—based on a decision by the Vice-Rector for Student Affairs.

- 64. Monthly accommodation fees in the hall of residence will be charged starting from the date specified in the referral.
- 65. Foreign students/doctoral students participants of international programmes applying for a place during the academic year are required to submit an application to the Student Affairs Department, by e-mail to: dormitories@uwr.edu.pl.

In the case of students/doctoral students from other universities, an original certificate from the Dean's Office confirming their status as a student/doctoral student should be attached.

ADDITIONAL INFORMATION

- 66. In justified cases the Vice-Rector for Student Affairs may deny accommodation in the University's halls of residence.
- 67. Those who did not receive a place in the hall of residence during the electronic intake in the USOS system have the right to appeal this decision by submitting an online application to the Student Affairs Department. The appeal should be sent by email to: dormitories@uwr.edu.pl within 7 days of receiving information about not having been granted a place in the hall of residence.
- 68. All information related to these rules, deadlines, information and criteria for applying for a place in the halls of residence will be made known by posting them in the halls of residence and on website: https://uwr.edu.pl/en/student-houses/.
- 69. Information concerning the granting/not granting of a place in the halls of residence or the need to correct an application will be sent by e-mail to students/doctoral students. They are kindly requested to check **their university e-mail address** and **USOS system** regularly during the recruitment period in accordance with the schedule.
- 70. In the event of unforeseen circumstances, all residents of student halls of residence are required to comply with the instructions issued by the hall of residence administration and other competent authorities.
- 71. During their stay in the hall of residence, residents are required to contact the Student Affairs Department and the hall of residence administration exclusively <u>via</u> <u>their university email address</u>. Individuals registered through the SOMA system must use the email address provided during registration.

FINAL PROVISIONS

72. Accommodation rules and the accommodation schedule are subject to change. Interpretation of the provisions of these rules is at the discretion of the Rector of the University of Wrocław or persons authorised by him/her.

Students and doctoral students are obliged to keep abreast of announcements and information appearing on the University's website and to adapt to any changes.

Information concerning accommodation in the halls of residence can be obtained at telephone number: 71 343 06 18.

Wrocław, April 28, 2025

Schedule for electronic submission of applications in the USOS system for accommodation in halls of residences at the University of Wrocław for the academic year 2025/2026. Applications after logging in to the USOS system are submitted by individual student groups:

Item	Student/doctoral student groups:	Deadline
	Students/doctoral students of the University of Wrocław -	Application deadline: 2.06-23.06.2025
1.	residents of the halls of residence - registered as	Deadline for receipt of information: 2.07.2025
	residents as of 15 May 2025, including residents who are	Deadline for deposit: 14.07.2025
	final-year first-cycle (Bachelor's) students applying for	
	admission to second-cycle (Master's) studies at the University	
	of Wrocław.	
	Students/doctoral students of international programmes	Application deadline: 26.06-10.07.2025
2.	<u>starting their studies</u> at the University of Wrocław:	Deadline for receipt of information: 16.07.2025
	Erasmus+, Erasmus+ Partner Countries, bilateral	Deadline for deposit: 1.08.2025
	agreements, ISEP, Study Abroad.	
	Coloribios information on income DOEC NOT conto to the	There is a limit of places (according to the order of
	Submitting information on income DOES NOT apply to the	applications)
3.	above-mentioned persons Persons admitted to study at the University of Wrocław in the	Application deadline: 5.08-17.08.2025
3.	,	
	full-time and evening mode - first degree and single master studies.	Deadline for receipt of information: 20.08.2025
	studies.	Deadline for deposit: 29.08.2025
	- IMPORTANT - additional submission of information on family	
	income for the previous year applies to Polish citizens and	
	foreigners with permanent residence in Poland	
4.	A) Persons admitted to the second-cycle studies and Doctoral	Application deadline: 22.08-29.08.2025
	School of the University of Wrocław	Deadline for receipt of information: 5.09.2025
	B) University of Wrocław students/doctoral students of older	Deadline for deposit: 12.09.2025
	years who were not residents of the University of Wrocław	
	halls of residence in the previous academic year, or who did not log in by the deadline referred to in point 1 of schedule	
	log in by the deadline referred to in point 1 of schedule	
	- IMPORTANT - additional submission of information on family	
	income for the previous year applies to Polish citizens and	
	foreigners with permanent residence in Poland	
	C) People returning from the Erasmus program after the	
	summer semester who lived in the hall of residence in the	
	previous semester	
	Submitting information on income DOES NOT apply to persons	
	listed under letter C	
5.	In the case of vacant places in student residences at the	Application deadline: 23.09-3.10.2025
	University of Wrocław, once all students have been	Deadline for receipt of information: 8.10.2025
	accommodated, the expected deadline for online applications	Deadline for deposit: 15.10.2025
	for students of the University of Wrocław	
	Applies to people who did not receive a place in previous	
	Applies to people who did not receive a place in previous rounds, as well as people who previously did not apply for a	
	place in the hall of residence.	
	place in the number residence.	
	- IMPORTANT - additional submission of information on family	
	income for the previous year applies to Polish citizens and	
	foreigners with permanent residence in Poland	