POSSIBILITIES FOR DOING BUSINESS ACTIVITIES FOR HOUSING ASSOCIATIONS

Wojciech Gonet,* hab. Ph.D., University Professor
Institute of Political Sciences and Administration, Faculty of Social Sciences at the Siedlce University of Natural Sciences and Humanities
e-mail: gonetw@interia.pl; https://orcid.org/0000-0003-0066-706X

Sebastian Sikorski,* Ph.D.
Department of Administrative Law and Local Government, Faculty of Law and Administration at the Cardinal Stefan Wyszyński University in Warsaw
e-mail: sebastian_sikorski@onet.pl; https://orcid.org/0000-0002-7974-9537

Summary. The study deals with the issue of the possibility of running a business by a housing association which is rarely discussed in the literature. The specificity of this entity, focusing on the management of common real estate in multi-apartment buildings, makes it seem impossible for the housing community to undertake business activity. Each entity enjoys the right to start a business. Restrictions in this respect cannot be presumed due to the specificity of a given entity. In the current legal status undertaking such an activity for the apartment owners and creditors of the local government community is inadvisable and risky, inter alia, due to the lack of legal regulations regarding the possibility of declaring bankruptcy of a housing community. To ensure the safe economic activity of the housing community, the legislative changes indicated in the article are required.

Key words: business activity, housing association, liabilities, restructuring, bankruptcy

INTRODUCTION

The start, conduct and termination of business activities is free for all on equal terms, which follows from Art. 20, 22 of the Constitution of the Republic of Poland,1 Art. 2 of the Entrepreneurs’ Law.2 Organizational and legal restrictions in which one can conduct business activity may result from specific provisions, e.g. Art. 12 of the Banking Law,3 which stipulates that banks may be established only as state-owned banks, cooperative banks or banks in the form of joint-stock companies. This does not constitute a restriction of economic freedom, as anyone

---

* Wojciech Gonet wrote: Introduction: The dispute of starting a business activity by the self-governed community; Negative and positive effects of business activity of the residential association; Conclusions.
* Sebastian Sikorski wrote: Legal nature of the housing associations.
2 Act of 6 March 2019, the Entrepreneurs Law, Journal of Laws item 1292 [henceforth cited as: EL].
3 Act of 29 August 1997, the Banking Law, Journal of Laws of 2019, item 2357 [henceforth cited as: BL].
who wants to establish a bank may do so in one of the permitted organizational and legal forms, whereas only the State Treasury may establish a state-owned bank. By narrowing down the number of organizational and legal forms in which a selected business activity can be conducted, the legislator indicates that a specific sphere of business activity requires greater security, the accumulation of appropriate capital, and operation stability which can be achieved through an appropriate organizational and legal form. Thus, the conduct of banking activities only through legal entities is not exposed to the risk of an activity conducted by an individual entrepreneur, such as his death which could lead to an imbalance in the bank’s operation.

Business activity can be conducted by individuals, legal entities and organizational units that are not legal entities, for which the law recognizes legal capacity, because these units, in accordance with Art. 331, para. 1 of the Civil Code, the provisions on legal entities shall apply accordingly. An organizational unit, which is not a legal entity, is a housing association operating under the provisions of the Premises Ownership Act. The Act of PO and other legal acts do not contain any restrictions on the possibility of starting a business by a housing association.

The subject of the article is an analysis of the possibility of recognizing a housing association as an entrepreneur, as well as threats and benefits of running a business activity by a housing association. The study mainly used the formal-dogmatic method based on the analysis of the applicable legal provisions. The article provides a substantive interpretation of legal provisions with the use of the directive of criticism. Analyses, that were conducted, were as follows: the analysis of scientific publications, the analysis of court statements related to the topic of the article and the analysis of the practice of applying law and its improvement. The text also includes the axiological analysis of the existing legal regulations in the scope of application of the principle of transparency and equality in the economic turnover, which allowed to formulating conclusions regarding the directions of changes in the analyzed legal provisions. The scope of the study concerns mainly the so-called large housing associations in which the number of independent premises exceeds three, since the management of small housing associations is carried out in accordance with the provisions of the CC and the Act of 17 November 1964, the Code of Civil Procedure.

1. LEGAL NATURE OF THE HOUSING ASSOCIATIONS

When analysing the legal nature of a housing associations, the starting point should be Art. 6 PO, which in the first sentence indicates that “all owners whose

---

4 Act of 23 April 1964, the Civil Code, Journal of Laws of 2019, item 1145 as amended [henceforth cited as: CC].
6 Journal of Laws of 2020, item 1575 as amended [henceforth cited as: CCP].
premises are part of a particular real estate form a housing associations.” Thus, it is a specific structure (organizational unit) based on a subjective substrate. It is made up of all premises owners, i.e. at least two co-owners of a common property. As rightly noted by the Supreme Court in the justification of the resolution of 7 judges of 21 December 2007, a housing association is established by operation of law and exists basically as long as there are separate premises and common property. On the other hand, it ceases to exist when one of the owners or a third party acquires ownership of all the premises, or when a building with separate independent premises ceases to exist, or only one premises will remain in the building and the rest of the premises will physically cease to exist.

The purpose of the housing association is, in particular, common property management. The very concept of “property management” requires some comment. In the light of the provisions of Premises Ownership Act, we can assume that management should be understood as a set of actions undertaken for a specific purpose, i.e. preservation of common property in a condition at least not deteriorated, and protection of the interests of the owners of premises. At the same time, it does not matter how the community is managed (for example, whether the management has been commissioned to an external entity) and how many premises it has. The legislator singles out in Art. 19 PO its special kind, the so-called small association. However, it does not matter for the purpose of each association, which was set by the legislator [Malinowska–Woźniak 2014, 31–35]. This approach is also confirmed by the catalogue of activities that go beyond ordinary management as defined in Art. 22, sect. 3 PO. Summarizing them, we can say that this is an activity of a controlling nature in relation to common property or associated with extraordinary expenses of the owners of premises [Izdebski 2019]. A contrario, it can be assumed that the activities of ordinary management are other activities that pursue the statutory goal of the community. It should be noted, however, that the legislator, when specifying the catalogue of activities exceeding ordinary management and using the word “in particular,” formulated it as open. The Supreme Administrative Court in the statement of 6 December 2006, stated that the provision of Art. 22, sect. 1 PO limits the activities of the management board to the matter of ordinary management, whereas sect. 3 lists only exemplary activities exceeding the scope of ordinary management.

Pursuant to the provisions of Art. 6 PO, second sentence, the housing association can acquire rights and incur liabilities, sue and be sued. Thus, two key questions need to be asked that are essential for further consideration. Firstly, it is necessary to answer the question of how to classify a housing association from the point of view of civil law. Secondly, what the extent of its legal capacity is.

It is commonly accepted in the doctrine that the housing association belongs to the category of the so-called defective legal persons [ibid.]. The legislator did

---

7 III CZP 65/07, OSNC 2008, No. 7–8, item 69.
8 Resolution of the Supreme Court of 16 May 2019, III CZP 1/19, Lex no. 2656254.
9 II OSK 858/06, Lex no. 319169.
not endow the community with legal personality [Malinowska–Woźniak 2016]. However, the answer to the second question is more complex. Still, I. Szymczak aptly notices that the essence of the problem comes down to whether the housing association has full legal capacity in the light of Art. 6 PO, or it is a limited capacity [Szymczak 2020]. The doctrine overwhelmingly rejects the construction of the limited legal capacity of a housing association. It is based on the lack of legal grounds, whereas the only limitation is due to the fact that it is an organizational unit, not a private person. While in the opinion of the aforementioned I. Szymczak, since a housing association does not require an entry in the appropriate public register, but is established ex lege, the legal capacity of the housing association should be limited [ibid.].

Turning to jurisprudence on this issue, it is necessary to indicate the resolution of 7 judges of the Supreme Court of 21 December 2007, in which the Court explained that the housing association is a subject of civil law (defective legal entity). According to the Court, “it should be emphasized, however, that it is characterized by features that differ it not only from legal entities but also from other statutory entities, in particular from commercial partnerships. It is an organizational unit, the creation of which was not dependent on the performance of a legal act; it arises ex lege upon the separation of premises in a given property, the owner of which is a person other than the property owner. The association is not subject to liquidation either, as it exists as long as there exists a state which is determined by the law as conditional upon the establishment of this entity. These features, however, do not exclude that the association is considered a statutory entity which may acquire rights and assume obligations “for itself,” i.e. to its “own property.” This position is also presented by M. Karolczyk–Pundyk pointing out that the legal capacity of the association is limited to the association’s tasks resulting from PO, that is to the rights and obligations related to the management of common property. As a result, the scope of the association’s judicial capacity is determined by its legal capacity, which is limited to the association’s tasks in the field of managing common property [Karolczyk–Pundyk 2013, 9–22].

In the statement of the Supreme Court of 26 June 2015,10 it was ruled that “the recognition that the legal capacity of a housing association has a special limited legal capacity is questionable, given that the legislator has departed from the special legal capacity of legal entities.” On the other hand, the provisions of the Act on Separate Ownership of Premises from which the limitation of the legal capacity of a housing association follows, can be understood as a definition of the subject of its activity which primarily determines the permitted scope of activities of the association board and does not limit its legal capacity. Against the background of the cited views of doctrine and jurisprudence, it should be assumed that the scope of the association’s legal capacity ensures that it performs legal actions that make up its statutory scope of tasks. This approach determines the scope of

---

10 I CSK 312/14, Lex no. 1747547.
activities performed by the housing association. Against this backdrop, the doctrine has sparked controversy about the nature of property management. Some authors argue that the management of common real estate by a housing association should be defined as a business activity [Malinowska–Woźniak 2014, 31–35]. On the other hand, the position of other authors is different [Bieniek and Marmaj 2008, 109], and it should be recognized as correct. An interesting point of view was expressed by M. Etel, assuming that it was necessary to exclude any automatism in recognizing defective legal entities as entrepreneurs. In the case of housing associations, this problem is particularly complex, as the legislator did not impose the obligation to legalize business activity in the form of registration in the register of entrepreneurs of the National Court Register. Housing associations are not subject to registration in this register, even if they conduct business activity [Etel 2012].

2. THE DISPUTE OF STARTING A BUSINESS ACTIVITY BY THE SELF-GOVERNED COMMUNITY

Starting a business activity usually requires contracts in civil law transactions, the purchase and sale of property, access to financing, and the possibility to hire employees. A self-governed community as an organizational unit that is not a legal entity, can conclude employment contracts, as well as mandate contracts for the performance of specific works necessary for efficient functioning the housing association. In every housing association it is necessary to maintain cleanliness of common parts of the property, e.g. corridors, sidewalks. This task is most often solved by means of a concluded cleaning contract with an external entrepreneur who hires employees to perform cleaning work in the community. The housing association can also independently employ full-time and part-time employees, conclude contract of mandate to maintain order and ensure the functioning of media, e.g. electricians, plumbers and employees performing ongoing repair and renovation works, etc.

Owners of independent residential premises and premises for other purposes are obliged under Art. 13 and 14 PO to cover the costs of management of common property maintenance which include: renovation and current maintenance expenses; payment for the supply of electricity and heat, gas and water, in the common part relating of the property; payment for the collective antenna and lift; insurance, taxes and other public law fees, unless they are covered directly by the owners of individual premises; expenses for maintaining order and cleanliness; remuneration of members of the management board or the manager. The owners of the premises make advance payments to cover the management costs in the form of ongoing fees, payable in advance by the 10th of each month (Art. 15, sect. 1 PO). It is quite common that some owners of residential and non-residential premises do not pay regularly or at all to cover the maintenance costs of the shared property. This means that the costs of maintaining the housing asso-
ciation are borne by reliable homeowners who regularly pay the costs of maintaining the housing association. The owners of the premises may come to the conclusion that they do not want to live in the housing association all the time, to bear the costs of its functioning which will increase in the future due to the necessary renovations, repairs of common elements, which will require adjustment, replacement, etc. as a result of everyday exploitation. Owners may decide that a housing association should start a business in order to generate the necessary income to cover the community’s running costs and future renovations. The housing association board elected on the basis of a resolution specified in Art. 20, sect. 1 PO or entrusted in accordance with Art. 18, sect. 1 PO is not competent to decide independently whether a housing association can start a business, as this is not an ordinary management activity. The provision of Art. 22, sect. 3 PO indicates an open catalogue of activities that go beyond the ordinary management of common real estate. If the housing association were to start running a business, it would be required to adopt a resolution by the owners of the premises by a majority of votes at the meeting by a resolution recorded in writing or by individual gathering of votes, calculated according to the amount of shares, unless the contract or resolution adopted in this manner stipulated that in a given case, each owner has one vote (Art. 23, sect. 1 PO). This resolution should determine the subject of the business activity carried out in accordance with the Polish Economic Classification; the funds that the association allocates to start it; the property that the housing association allocates for business; the distribution of profits from business activities – whether it is intended only to meet the current and maintenance needs of the association, or also some part of the profits can be transferred to the residents. Starting a business by a housing association does not have to be associated with the reduction of burdens borne by the owners of the premises to cover the costs of its operation. The freedom to undertake a business activity applies to every entity, it cannot be denied to a housing association that can undertake service, trade and production activities.

Running a business requires collecting funds for its start, acquisition of movable and immovable property, rights, licenses, goods, services, and the sale of the aforementioned things and rights. The owners of the premises may pass a resolution authorizing the board of the association to perform the aforesaid activities together with the granting of a power of attorney. It follows from the provision of Art. 22, sect. 3, points 4 and 5 PO that the owners of the premises may adopt a resolution allowing for the change of the purpose of the common property, e.g. change of an attic or a mezzanine into premises for rent by rebuilding the common property, establishing separate ownership of premises that appear after the reconstruction and the change of the amount of shares creating separate property ownership of the reconstructed premises. Regardless of how many new independent premises are built, one or more, their sale as non-residential will be subject to the tax on goods and services in accordance with Art. 5,
sect. 1, point 1 of the Act of 11 March 2004, value added tax\(^{11}\) as a paid delivery of goods. According to Art. 15, sect. 2 VAT, business activity covers all activities of producers, traders or service providers, in particular, activities involving the continuous commercial use of goods or intangible and legal assets. From the provision of Art. 15, sect. 2 VAT arises that a one-time activity, e.g. the sale of one premises formed as a result of redevelopment, may be considered as conducting business activity, just as the renting of this premises or the lease of a part of the common property.

For quite a long time, there was an opinion that the housing association as a group of owners of premises can acquire things (movable and immovable), rights and licenses exclusively in the ownership of all owners of premises, that is, everyone who is in the share of ownership of the common property [Bończak–Kucharczyk 2020, 935]. This interpretation was contrary to the wording of Art. 6, second sentence of PO, which states that the community may acquire rights and incur obligations, sue and be sued. This erroneous of the interpretation was confirmed by the Supreme Court in the decision of 10 December 2004,\(^{12}\) the resolution of seven judges of December 21, 2007,\(^{13}\) indicating that the housing association may purchase rights and obligations to own property despite the fact that a different view was previously expressed in the resolution of the Supreme Court of 24 November 2006\(^{14}\), indicating that a housing association may acquire property rights only to the joint property of the owners of the premises. The two Supreme Court rulings of 10 December 2004 and 21 December 2007 indicate that there may be two properties in a housing association: one related to common property that is jointly owned by all the owners of the premises, and property of the housing association as an organizational unit with no legal personality that can be used to conduct business. The property of the association may arise as a result of running a business; the management of the housing association may dispose of the aforesaid property, i.e. sell and encumber it with the consent of the owners of the premises.

Running a business is usually associated with the use of repayable financing such as an overdraft, factoring, investment loan, VAT refinancing loan, etc. From Art. 3, points 1–4 of the Act of 21 November 2008, on supporting thermo-modernization and renovation\(^{15}\) it follows that a housing association may receive a thermo-modernization bonus for the repayment of a part of the loan taken to reduce the annual energy demand, for the reduction of annual energy losses and annual costs of obtaining heat [ibid., 1100]. A housing association as an organizational unit without legal entity may apply for a loan, including a loan for running a business. According to Art. 70, sect. 1 BL, the bank makes the provision of

\(^{11}\) Journal of Laws of 2020, item 106 as amended [henceforth cited as: VAT].
\(^{12}\) III CK 55/04, Lex no. 148158.
\(^{13}\) III CZP 65/07, Lex no. 323147.
\(^{14}\) III CZP 97/06, Lex no. 198919.
\(^{15}\) Journal of Laws of 2020, item 22.
a loan conditional on the borrower’s solvency which is understood as the ability to repay the taken loan together with the interest within the terms specified in the contract. At the request of the bank, the borrower is obliged to provide the documents and information necessary to assess this capacity. A newly created entrepreneur, an organizational unit without a legal entity and lacking creditworthiness, the bank may grant a loan (Art. 70, sect. 2 and 4 BL), provided that: 1) establishing a special method of securing the loan repayment; 2) presentation, regardless of the loan repayment security, a program of economic recovery of the entity, the implementation of which will ensure – according to the bank’s assessment – obtaining creditworthiness within a specified period; while the economic recovery program of the entity referred to above may be, in particular, an arrangement adopted as a part of restructuring proceedings conducted in accordance with the act from 15 May 2015 of the Restructuring Law.\textsuperscript{16}

The bank’s task is to develop a methodology for assessing creditworthiness taking into account the specificity of a housing association with its income from payments of residents and from business activity. The assessment of the creditworthiness of the housing association that begins or runs a business can be examined through project finance. Regardless of the purpose for which the housing association is trying to obtain a loan, the conclusion of a loan agreement must be preceded by a resolution of the majority of the owners of the premises, specifying the loan amount, its purpose, method of security and a statement that the other conditions for granting the loan, i.e. the interest rate, commission, repayment date, the grace period in debt repayment are freely negotiated by the association board and the bank.

The provision of Art. 1, sect. 2 of the Act on corporate income tax\textsuperscript{17} provides that the taxpayers of this tax are organizational units without a legal entity; whereas Art. 17, sect. 1, point 44 of the CIT indicates that the income of housing associations in the field of housing management obtained from the management of housing resources (in the part intended for purposes related to the maintenance of these resources, with the exception of income received from other business activities, except for the management of housing resources) are exempt from the CIT. The aforementioned provision clearly indicates that a housing association may conduct other business activity in addition to the maintenance of housing resources, i.e. the management of these resources; and the income from other business activities of the housing association is subject to CIT tax.

The housing association may, on its own behalf, carry out organized income-generating activities on a permanent basis that meet the definition of economic activity under Art. 3 EL and in such cases can be considered an entrepreneur within the meaning of Art. 4, sect. 1 EL and Art. 431 CC.

\textsuperscript{16} Journal of Laws of 2020, item 814 as amended [henceforth cited as: RL].
\textsuperscript{17} Journal of Laws of 2020, item 1406 as amended [henceforth cited as: CIT].
3. NEGATIVE AND POSITIVE EFFECTS OF BUSINESS ACTIVITY OF THE RESIDENTIAL ASSOCIATION

Running a business is associated with the risk of losses; difficulties in recovering debts from unreliable recipients of goods, services, products, works; fluctuations in business cycles, etc. This risk also applies to entrepreneurs providing services and supplying goods to the housing association. The property of a housing association related to common real estate of general use, such as stairs, corridors, internal roads, spaces between buildings, in practice cannot be subject to effective court or administrative enforcement due to the impossibility of being sold. On the other hand, there are no obstacles for judicial or administrative enforcement which must be carried out from bank accounts, which accumulate funds for the renovation and covering the costs of maintaining a common property, because the provisions of Art. 829–839 CCP concerning limitations in conducting court enforcement do not indicate restrictions in this respect. In particular, with regard to housing association, there is no similar entry about housing association in Art. 831, para. 1, point 10 CCP, stipulating that a housing association in relation to its members or persons who are not members of the association, but who have the right to premises or possession of premises, is not subject to the execution of receivables concerning: 1) fees to cover the costs associated with the use and maintenance of real estate in the part related to their premises, as well as operation and maintenance of real estate owned by the association; 2) fees paid in accordance with the provisions of the statute; 3) renovation fund; 4) funds at the disposal of the association in connection with the payment of these fees, unless the enforced claim has arisen in connection with the performance by the creditor of the obligations that were to be satisfied with the fees referred to in Art. 4 of the Act of 15 December 2000 about housing associations.18 Housing associations and housing cooperatives perform similar functions in the field of the management of shared real estate. Only fees for covering the costs of maintaining housing cooperatives paid by entities with a cooperative ownership right to the premises or separate ownership of the premises located in the buildings owned by housing cooperatives, are protected against compulsory court enforcement.

In addition, the provisions of the act of 17 June 1996 on Administrative Law Enforcement Proceedings19 enable the enforcement from bank accounts on which funds are collected for the renovation and maintenance costs. There are no restrictions on the execution of the separate property of a housing association used for business activity. Failures in running a business by a housing association, losses from it may affect the owners of premises through court or administrative enforcement from the accounts of the housing association, on which funds are collected for the renovation and current operating costs.

The provision of Art. 17 PO states that the liability relating to the shared property is the responsibility of the housing association, and each landlord is responsible in the part corresponding to his share in the property. The housing association is personally liable for the (valid) obligations (it has the capacity to incur obligations and judicial proceedings), and the owners’ liability is subsidiary, within the limits set by the share in the common property. The liability of the owners of the premises arises under Art. 331, para. 2 CC at the moment when the housing association became insolvent [Dziczek 2020]. A housing association running a business is an entrepreneur and pursuant to Art. 4, sect. 1, point 1 RL; restructuring proceedings may be conducted against it. The provisions of the RL do not apply to a housing association that does not conduct business activity, as it is not an entrepreneur (a contrario, Art. 4, sect. 1, point 1 RL). A housing association running a business is an entrepreneur; it may seem that, pursuant to Art. 5, sect. 1 act on 28 February 2003 Bankruptcy Law, restructuring proceedings may be initiated against it. Art. 6, sect. 4 BL does not establish an obstacle to bankruptcy of a housing association, because a housing association is not an institution established by the act. A housing community is created by virtue of the law, but for this it is necessary to establish a separate ownership of a dwelling in a building with at least 2 premises. The result of the bankruptcy proceedings is the liquidation of the entrepreneur. A housing association ceases to exist when the building with flats is destroyed or there is only one flat left in the building and the rest of the flats will physically cease to exist. For this reason, the initiation and conduct of bankruptcy proceedings with the liquidation of the property of a housing association is impossible. It cannot be assumed that the bankruptcy estate would include common parts of the property, such as corridors, internal roads, and movable items such as lifts. This is an inconvenience for the creditors of the housing association, regardless of whether it is running a business or not.

As an advantage of running a business by a housing association, it can be pointed out that the accumulation of financial resources for the renovation fund and for financing current activities throughout the existence of the housing association is increasingly costly. In this way, the housing association may become financially independent from the owners of the premises, in particular from their late payment of fees to the housing association.

CONCLUSIONS

Running a business by a housing association is a risky undertaking for its residents and contractors. The mere commencement of business activity on the basis

---

20 A different view is presented in the literature on the subject, indicating that every housing association does not have the restructuring capacity, due to the limited scope of the legal capacity [Filipiak and Hrycaj 2000].
22 Resolution of the Supreme Court of 16 May 2019, III CZP 1/19, Lex no. 2656254.
of the decision of the general meeting of owners may raise doubts as to whether it is an appropriate and sufficient legal basis. The principle of freedom of everyone to undertake business activity speaks in favour of the possibility of running a business by a self-governing community. A ban of conducting a business activity cannot be presumed due to the ownership of the legal entity and its connection with the management of common real estate which can also be considered an economic activity. The legislator must intervene to indicate that in order to run a business, a housing association should have at its disposal a property different from the common property, movable property and the rights related to the common property. The statutory regulation requires clarification that restructuring and bankruptcy proceedings against a housing association would be conducted against the property set aside for economic activity and separately recorded. For the security of legal transactions in the current legal status, it is advisable that housing associations do not conduct business activity.

REFERENCES

noty mieszkaniowej, podejmowanie takiej działalności jest niewskazane, ryzykowne dla właścicieli mieszkań i wierzycieli wspólnoty samorządowej. Aby wspólnota mieszkaniowa mogła prowadzić bezpieczną działalność gospodarczą niezbędne są zmiany legislacyjne wskazane w treści artykułu.

Słowa kluczowe: działalność gospodarcza, wspólnota mieszkaniowa, zobowiązania, restrukturyzacja, upadłość

Informacje o Autorze: Dr hab. Wojciech Gonet, prof. UPH w Siedlcach – Instytut Nauk o Polityce i Administracji, Wydział Nauk Społecznych Uniwersytetu Przyrodniczo-Humanistycznego w Siedlcach; e-mail: gonetw@interia.pl; https://orcid.org/0000-0003-0066-706X

Informacje o Autorze: Dr Sebastian Sikorski – Katedra Prawa Administracyjnego i Samorządu Terytorialnego, Wydział Prawa i Administracji Uniwersytetu Kardynała Stefana Wyszyńskiego w Warszawie; e-mail: sebastian_sikorski@onet.pl; https://orcid.org/0000-0002-7974-9537