

# **Rules and Regulations of the Digital TAX competition**

## **Article 1 General**

1. The Rules and Regulations of the DIGITAL TAX competition (hereinafter referred to as the "Rules and Regulations") set out the terms and conditions of participation in the DIGITAL TAX competition (hereinafter referred to as the "Competition"), participants of the HackYeah conference, which will be held on 27-29 November 2020, online - on the competition platform (hereinafter referred to as the "Hackathon"), as well as the rules of the Competition and rules for awarding prizes.
2. Hackathon is organised by PROIDEA sp. z o.o. with its registered office in Kraków (address: ul. Zakopiańska 9, 30-418 Kraków), entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for Kraków-Śródmieście in Kraków, XI Economic Department of the National Court Register under the KRS number: 0000448243, REGON: 122769022, NIP: 679-308-88-42, which can be contacted by e-mail: joanna.dominik@proidea.org.pl The event takes place under the formula "powered by" GovTech Polska, with its seat in Warsaw (00-583) Al. Ujazdowskie 1/3.
3. The State Treasury - Ministry of Finance is the Partner and Sponsor of the Competition, within the meaning of the Hackathon regulations, with its seat in Warsaw, address: ul. Świętokrzyska 12, 00-916 Warsaw (hereinafter referred to as "MF").
4. To the extent not provided for in these Rules and Regulations, the provisions of the Hackathon Rules and Regulations, as published on the [www.hackyeah.pl](http://www.hackyeah.pl) website, shall apply.
5. Only remote participation (via internet) in Hackathon is allowed.

## **Article 2 Competition Duration**

1. The competition starts at 18:00 on 27 November 2020 and will end 40 hours later, i.e. at 10:00 on 29 November 2020.
2. In the event that all the participants of the Competition solve the Competition task before the expiry of the time allowed, duration of the Competition may be shortened.

## **Article 3 Participation Requirements**

1. The competition is addressed to natural persons, Hackathon participants present remotely, who on the day of its beginning are over 18 years old and have full legal capacity.
2. Before entering the Competition the participant should read the Regulations.
3. Participation in the Competition is tantamount to the acceptance of the Rules and Regulations by the Competition participant and the commitment of the Competition participant to observe the Rules and Regulations.

4. MF reserves the right to document and record the course of the Competition, including sound and image recording, and in particular to record the image of the Competition participants.

#### **Article 4 Competition Procedure**

1. The competition consists in solving the task presented by the MF on the website [www.hackyeah.pl](http://www.hackyeah.pl). The task will be made available to the participants of the Competition at 18:00 on the day of the beginning of the Competition, i.e. 27 November 2020.
2. The moment of the beginning of the Competition is the official opening of the Competition by a representative of the MF. Only from this moment on it is possible for participants to become familiar with the content of the task and start solving it.
3. After getting acquainted with the task, the participants of the Competition have a maximum of 40 hours to solve it within the period indicated in Article 2 paragraph 1.
4. The MF assumes an unlimited number of participants of the Competition. MF reserves the right to limit for logistical reasons the number of participants in the Competition without giving reasons.
5. MF does not provide participants with computer stations or mobile computers.
6. Participants may take part in the Competition individually or in Teams of no more than 6 people.
7. Participation in Hackathon is only possible remotely through a dedicated website.
8. The task is implemented in an open formula (there is no single correct solution), and the draft solutions to the task submitted by the participants of the Competition or the Teams are assessed by the Jury appointed by the MF.
9. Projects of solutions to the task submitted by the participants of the Competition or the Teams will be submitted to the MF for evaluation no later than by 10:00 a.m. on 29 November 2020 in the form specified by the Organiser on a dedicated website, where the content of the task will be presented.

#### **Article 5 Rules for evaluating a competition task**

1. Prizes in the Competition will be awarded to individual participants or Teams whose solutions to Competition tasks shall be assessed by the Competition Jury appointed by the MF. Members of the Jury will be published on the Hackathon website ([www.hackyeah.pl](http://www.hackyeah.pl)) at the latest on the day when the Competition starts.
2. The Jury of the Competition will be composed of representatives of the Ministry of Finance, tax administration chambers and representatives of the company Aplikacje Krytyczne Spółka z o.o.
3. The members of the Jury will elect a chairperson from among themselves, under the condition that the chairperson is the representative of the MF.
4. Decisions of the Competition Jury are made by a majority of votes. If the number of votes is distributed, the decision of the Chairperson shall be binding.

5. The Jury assesses the solution of the task being the subject of the Competition submitted by the Competition Participants or Teams in two stages. On the scale of 0 to 100 points, the Jury of the Competition evaluates the solution of the task being the subject of the Competition submitted by the participants of the Competition or the Teams, taking into account the following evaluation criteria:
  - 1) Ingenuity and degree of problem solving: scores from 0 to 30 points, effectiveness of the data transformation mechanism used. The evaluation criteria will include quantitative and qualitative elements of the reported results.
  - 2) innovation of the applied solutions: from 0 to 30 points. Points will be awarded for an innovative approach in the technological area.
  - 3) architecture of the solution and the possibility of implementing the system in the production environment: from 0 to 20 points. The following elements will be taken into account in the evaluation: composition of system modules, scalability, flexibility in relation to various data sources, issues concerning monitoring of application operation, performance, accountability, code transferability.
  - 4) level of compliance with the task description: from 0 to 10 points. The scoring criteria will take into account issues related to mapping the description of the solution functionality.
  - 5) the inventiveness and unconventionality of the solution, including additional functions not indicated in the requirements, which significantly affect the functionality: from 0 to 10 points.
6. The maximum number of points that can be obtained for solving a competition task is 100.
7. During the Competition, the work of the participants will be observed by the Mentors appointed by the MF, serving as a source of knowledge from the area of the issue presented in the content of the task. The jury may take the opinion of the Mentors into account when formulating its verdict and decision regarding prizes.
8. The scope of participants' knowledge of economic sciences and tax law, as well as their knowledge of the financial system, is not subject to the Jury's assessment.
9. Participants of the Competition undertake to perform the task being the subject of the Competition with due diligence and in close cooperation with Mentors and MF.
10. The Competition Participants are not allowed, under pain of immediate exclusion from participation in the Competition, to attempt to gain access to the content of the task before the beginning of the Competition.
11. MF has the right to exclude a participant from the Competition if it finds out that he or she has violated the provisions of the Regulations, the Hackathon Regulations, or there is a suspicion of a breach by a participant of the Competition of the provisions of generally applicable law. In case of suspicion of law violation by the Competition participant, the MF will notify the law enforcement authorities and the Hackathon organizer thereof.
12. It shall be forbidden to behave vulgarly towards other people.

## **Article 6 Competition Resolution - Prizes**

1. Resolution of the Competition shall take place on 29 November 2020 at 18:00. Information about the results of the Competition will also be published on the website [www.hackyeah.pl](http://www.hackyeah.pl). Moreover, the winners of the Competition will be notified of the results by e-mail (to the e-mail address provided in the application form).
2. Three winners will be selected. The winners can be individual participants or Teams.
3. Prizes in the Competition:
  - 1) first place - PLN 20 000 gross
  - 2) second place - PLN 10 000 gross
  - 3) third place - PLN 5 000 gross
4. In addition, the MF may award selected participants with distinctions, which will also be presented by the Hackathon Organiser on the basis of the Hackathon regulations.
5. The amount of awards referred to in sub-paragraph 3 points 1, 2, 3 shall be reduced by a lump-sum income tax of 10% of the award value, pursuant to the provisions of the Personal Income Tax Act of 26 July 1991 (Journal of Laws of 2020, item 1426, as amended).
6. In the event that any of the prizes specified in paragraph 3 is won by the Team referred to in § 4 paragraph 6, the prize shall be paid out in proportion to the contribution indicated unanimously by the entire Team to the entire work. In case of disagreement between Competition Participants - members of the Team as to the determination of the contribution of individual Competition Participants - members of the Team - to the solution of the task, the prize will be divided and paid to each of the Competition Participants - members of the Team - to the bank accounts indicated by them, in the amount being the quotient of the prize amount and the number of persons comprising the awarded Team.
7. Prizes will not be awarded if the solutions presented by the participants of the Competition or the Teams do not score at least 50% of the maximum number of points, as specified in Article 5 paragraph 6, i.e. 50 points.
8. The condition for awarding a prize to the winners of the Competition is:
  - 1) individual participants of the Competition or participants of the Competition - members of the Teams who will receive the prizes indicated in Article 6, paragraph 3, must conclude written agreements concerning the transfer of proprietary copyrights to the developed award-winning work constituting a solution to the Competition task to the Ministry of Finance. A model agreement is set out in Annex 1 to the Rules and Regulations.
  - 2) provision to MF - either to the postal address or in person - at its request, of all data necessary for the transfer of the prize and the data necessary for the performance of the duties of the income tax payer by MF, regarding the prizes received by the Participants, including in particular such data as: name and surname, address of residence, bank account number, date of birth, PESEL number, NIP (tax identification number). Moreover, the tax office appropriate for the place of residence should be indicated.

9. The prizes shall be transferred to the bank accounts indicated by the Winners within 21 calendar days from the date when individual Participants, and in the case of the Team - all Team members, provide MF with the data necessary to transfer the prize.
10. Tax settlement in connection with the prizes won in the Competition shall be made by MF.

### **Article 7 Copyright**

1. Under the conditions described in point X "Copyright" of the Hackathon regulations and in accordance with Article 921 § 3 of the Civil Code (consolidated text: Journal of Laws 2020, item 1740), individual participants of the Competition or participants of the Competition - members of the Teams who receive the prizes indicated in Article 6 paragraph 3, shall transfer to the State Treasury - Ministry of Finance, upon the issue of these prizes, the copyright to the works constituting the solution to the task being the subject of the Competition regarding the fields of exploitation indicated in point X "Copyright" of the Hackathon regulations respectively.
2. MF requires that individual participants of the Competition or participants of the Competition - members of the Teams who receive the prizes indicated in Article 6, paragraph 3, before payment of prizes, under the conditions resulting from the content of paragraph 1, conclude written agreements with MF. confirming the fact of transfer of proprietary copyright regarding the works constituting the awarded solutions to the task constituting the subject of the Competition to the MF. A model agreement is set out in Annex 1 to the Rules and Regulations.
3. The place of conclusion of the agreements referred to in paragraph 2 shall be the seat of the MF.
4. Refusal by individual participants of the Competition or participants of the Competition - members of the Team to conclude the agreement referred to in paragraph 2, prevents MF from the payment of the award.

### **Article 8 Personal Data**

1. Personal data of participants in the Competition will be processed in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation, OJ EU L 119/1, 4.5.2016, p. 1 and OJ EU L 127/2, 23.5.2018, p. 2). hereinafter referred to as "GDPR".
2. We would like to inform that in connection with the conditions of participation and implementation of the Competition we process personal data which we have obtained from the Hackathon Organiser, i.e. PROIDEA sp. z o.o. with its seat in Krakow, ul. Zakopiańska 9.
3. The administrator of the personal data is the Minister of Finance, Funds and Regional Policy (hereinafter referred to as "Administrator"), who can be contacted:

- 1) by mail to the address: ul. Świętokrzyska 12, 00-916 Warsaw,
  - 2) by e-mail to the address: [kancelaria@mf.gov.pl](mailto:kancelaria@mf.gov.pl),
  - 3) through the Electronic Mailbox on the ePUAP platform: /bx1qpt265q/SkrytkaESP.
4. The administrator has appointed a Data Protection Officer who can be contacted by e-mail: [IOD@mf.gov.pl](mailto:IOD@mf.gov.pl) or at the postal and electronic mailbox addresses given above.
  5. The Administrator shall process personal data for following purposes:
    - 1) to carry out their tasks as a Partner/Sponsor of the Competition, to promote the Competition by, among others, informing about its course and results, in particular through the MF website ([www.gov.pl/web/finanse](http://www.gov.pl/web/finanse)), social networking sites of the GovTechPolska website ([www.gov.pl/web/govtech](http://www.gov.pl/web/govtech)) and their accounts on social networking sites - this is necessary for the purposes resulting from the Administrator's legitimate interests,
    - 2) to pay out the prize to the winners of the Competition and conclude the agreement referred to in Article 7 paragraph 2 of the Rules and Regulations - providing additional data specified in Annex 1 and Annex 2 - is necessary to fulfil the legal obligation incumbent on the Administrator. on the basis of the applicable legal regulations;
  6. The Administrator shall keep the personal data for the period necessary to fulfil the purpose for which they were collected, i.e. to organise and implement the Competition, as well as for archival purposes, as required by the provisions of the Act of 14 July 1983 on National Archival Resources and Archives and Taxes, in accordance with the relevant provisions of law.
  7. The data may be made available to authorized recipients or categories of recipients of the data, on the basis of the applicable provisions of law.
  8. Personal data of the Competition participants shall not be subject to automated decision making, including profiling.
  9. The Competition Participants have the following rights:
    - 1) the right to access their personal data and obtain a copy of the data;
    - 2) the right to correct their personal data;
    - 3) the right to limit the processing of personal data, in the cases provided for in Art. 18 of the GDPR;
  10. The Administrator takes due care to protect the processed personal data. However, we are not responsible for the privacy policy of third parties. The Administrator encourages and recommends that the privacy principles applicable to these entities are read.
  11. The Administrator does not envisage creating a personal database of the Competition participants. However, we reserve the right to retain evidence of delivery of prizes to winners or other documents and data necessary in connection with the Competition.
  12. If the Competition Participant finds that processing of his/her personal data violates the provisions of the GDPR, has the right to lodge a complaint with the President of the Office for Personal Data Protection at the address of the Office for Personal Data Protection, Stawki 2, 00-193 Warsaw.

### **Article 9 Liability**

1. MF shall not be liable for not being able to transfer the prize in case of giving incorrect, incomplete or untrue personal data, contact data and other information by Competition Participant that makes it impossible to pay out the prize.
2. Each Competition Participant may withdraw from the Competition at any time. Withdrawal is tantamount to losing the right to the prize.

### **Article 10 Final Provisions**

1. MF reserves the right to the final interpretation of the provisions of the Rules and Regulations.
2. MF reserves the right to cancel or end the Competition before time without giving any reason.
3. The participants of the Competition are not entitled to appeal against the results of the Competition.
4. MF reserves the right to make changes in the Regulations without consulting the Competition participants.
5. In the case of a dispute related to the participation in the Competition, it shall be submitted to the common court competent for the seat of MF.
6. The Regulations shall be valid from the day of its publication on the website [www.hackyeah.pl](http://www.hackyeah.pl).

## **Annex 1**

### **to the Rules and Regulations of the Treasury of the Taxpayer Competition**

#### **Model Agreement**

**Agreement on the transfer of proprietary copyright No .....  
concluded on ..... in ..... (hereinafter referred  
to as the "Agreement") between**

Ms / Mr ..... PESEL ....., with  
..... series ID card. No. ...., living in  
.....,  
hereinafter referred to as the "**Author**",

and

State Treasury - Ministry of Finance with its seat in Warsaw, ul. Świętokrzyska 12, 00-916 Warsaw, with Tax Identification Number (NIP) 5260250274 and REGON 000002217, represented by ....., acting under the authority of the Minister of Finance, Funds and Regional Policy on the basis of authorization No. .... of .....,  
hereinafter referred to as the "**Employer**".

The Author and the Employer may hereinafter be referred to collectively as the "Parties" and each separately as a "Party" to the Rules and Regulations of the Treasury of the Taxpayer Competition

#### **Article 1.**

1. The Author transfers to the Employer the proprietary copyrights to solve the awarded competition task, prepared by the Author within the framework of the Treasury of the Taxpayer competition during the HackYeah conference held online on 27-29 November 2020, hereinafter referred to as "the Work", covering the unlimited use and disposal of the Work, both in time and territory, whereas:
  - 1) the transfer of author's economic rights to the Work, to the extent that the solution is a computer program, takes place in the fields of exploitation specified in Article 74 paragraph 4 of the Act of 4 February 1994 on Copyright and Related Rights (Journal of Laws of 2019, item 1231, as amended), including in particular those covering:
    - a) permanent or temporary multiplication of the solution in whole or in part by any means and in any form,
    - b) translation, adaptation, alteration of the layout and any other changes,
    - c) dissemination, including lending or leasing of the solution or a copy thereof;
    - d) allowing third parties to exercise their copyright dependent on termination;
  - 2) transfer of proprietary copyrights to the Work, to the extent that the dissolution does not constitute a computer program, takes place in the fields of exploitation specified in Article 50 of the Act of 4 February 1994 on Copyright and Related

Rights, including in particular those covering:

- a) recording and multiplication by all known techniques, including digital, magnetic, photosensitive, electronic recording, all video, printing and polygraphy techniques,
  - b) entry into computer memory and free sharing on computer networks, including: the Internet and the Intranet - in particular by permanently placing all or part of the works on a public website in such a way that they can be copied freely and repeatedly by anyone interested,
  - c) the marketing of copies and media and of multiplied copies and media,
  - d) public broadcasting,
  - e) making copies and media available to the public,
  - f) public performance,
  - g) rental and lending,
  - h) exhibitions,
  - i) display,
  - j) producing foreign language versions (as well as using techniques to provide information for people with various types of disabilities),
  - k) broadcasting by wire or wireless means or otherwise via a computer network, including the posting of films on the Internet without any restriction except that the films or parts thereof may be broadcast publicly on television,
  - l) allowing third parties to exercise their copyright dependent on termination;
- 3) the transfer of proprietary copyright to the Work in relation to the source codes takes place in all fields of exploitation specified above in paragraph 1 point 1 for the computer program and in paragraph 2 point 2 for documentation and modification, compilation and combination, testing, implementation, use of the software created in this way.
2. As a result of the transfer of author's economic rights, pursuant to section 1, the Ordering Party acquires the exclusive right to use the Work, to the full extent, in any manner, without any time and territorial limitations, in all fields of exploitation under the Agreement.
  3. The Author consents to any changes, updates and additions to the Work - studies by or on behalf of the Employer. The Employer shall have all rights in this respect (rights to the Works). The Author consents to the disposal and use of the studies by the Employer.
  4. The Author transfers the exclusive right to exercise derivative copyrights to the Employer, along with the right to permit the exercise of derivative copyrights to the Work, in particular to translate, adapt, change the layout and introduce other changes or modifications and shall not demand additional remuneration for this.
  5. The Employer may exercise his proprietary copyrights independently or may authorize third parties to do so.

## **Article 2.**

On the basis of a separate agreement, the Employer may entrust the Author with the creation of the Works, and the Author, in such a case, shall be obliged to transfer proprietary copyright in full to such Works exclusively to the Employer or the entity indicated by the Employer.

### **Article 3.**

1. The transfer of Author's proprietary copyrights to the Employer, described in Article 1 of the Agreement, shall take place at the moment of issuing the award referred to in Article 4 paragraph 1 to the Author.
2. At the moment of issuing the award referred to in Article 4 paragraph 1, the Employer shall acquire ownership of the copy of the Work and the media on which the Work was recorded.

### **Article 4.**

1. The transfer of proprietary copyrights to the Work to the full extent provided for in the Agreement takes place in exchange for a prize which will be issued (paid) to the Author by the Employer within the framework of the Treasury of the Taxpayer Competition, referred to in Article 1, paragraph 1, on the principles set out in the Rules and Regulations of the Treasury of the Taxpayer competition.
2. The Parties declare that the prize specified in paragraph 1, constitutes the entire amount due to the Author for the transfer of proprietary copyrights to the Work, in particular the prize includes the amount due for the Employer's use of the Work in all fields of exploitation indicated in the Agreement, as well as the amount due for the transfer of ownership of the copy of the Work and the media on which the Work was recorded and for granting consent to the execution of subsidiary rights by the Employer. The author shall not be entitled to any additional remuneration for the transfer of proprietary copyrights to the Work.
3. The Parties confirm that the Agreement is not a public procurement contract within the meaning of the Act of 29 January 2004 Public Procurement Law (Journal of Laws of 2020, item 200 as amended), and the payment of the prize is based on the provisions of Article 921 paragraph 3 of the Civil Code (Journal of Laws of 2020, item 1740) and the Rules and Regulations of the Treasury of the Taxpayer Competition.

### **Article 5.**

The author declares that:

- 1) at the time of the transfer of the proprietary copyrights to the Work to the Employer, these rights shall be vested in the Author in their entirety, to the full extent and without limitation,
- 2) Proprietary copyrights to the Work that are transferred to the Employer shall not be limited or encumbered in any way, and in particular no third party shall have any rights to the Work,
- 3) neither the transfer of copyrights to the Employer nor the use of the Work by the Employer or third parties to whom the Employer grants the right to use the

Work shall in any way violate any rights of third parties.

#### **Article 6.**

1. In the event that third parties make claims against the Employer due to an infringement of intellectual property rights, including copyright, the Author shall take all necessary steps to defend against such claims, and in the event that, as a result of such claims, the Employer or third parties to whom the Employer grants the right to use the Work have to cease using the Work in whole or in part, or a judgment obliging to pay in any way for the benefit of third parties is issued, the Author shall remedy any damage resulting from third party claims, including reimbursement of costs and expenses incurred in connection with such claims.
2. The Author shall immediately notify the Employer of any claims due to infringement of intellectual property rights, including in the scope of copyrights to the Work, made against the Author.
3. The Author declares that he agrees to anonymous use of the Work by the Employer on all fields of exploitation indicated in the Agreement, in particular the Employer has the right to use the Work without the authorship designation on the copies.

#### **Article 7.**

1. Any amendments to the Agreement must be made in writing under pain of nullity.
2. In matters not regulated by the Agreement, the provisions of the Civil Code and the Act on Copyright and Related Rights shall apply.
3. Any disputes arising from the Agreement shall be settled by a common court having jurisdiction over the Employer.
4. The Agreement has been drawn up in three identical copies, one for the Author and two for the Employer.

**Author**

**Employer**

Date:

Date:

Signature:

Signature:

**Annex 2**

**to the Rules and Regulations of the Treasury of the Taxpayer Competition**

.....  
(first and last name)

.....  
(city, date)

.....  
place of residence

**Ministry of Finance**  
**ul. Świętokrzyska 12**  
**00-916 Warszawa**

In connection with taking ... place in the Treasury of the Taxpayer Competition organised by the Ministry of Finance during the HackYeah Conference, which took place online from 27 to 29 November 2020, I am providing my data necessary for the transfer/issue of the prize and data for the MF to fulfil its obligations as income tax payer:

**- bank account number**

.....  
.....

**- date of birth** .....

**- PESEL number** .....

**- NIP (if it is the tax identification number used for the settlement of taxes)**

.....

**- tax office appropriate for the place of residence** .....

.....  
(date and legible signature)