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## Tourist Events During the COVID-19 Pandemic in Light of Polish Consumer Law

**Abstract:** The COVID-19 pandemic brought a new perspective on travel. This applies not only to their practice but also to the legal standpoint, with all the associated consequences. This article aims to present the most relevant aspects related to the organization of package travels during the COVID-19 pandemic. This problem, in these extraordinary circumstances, is a major challenge for both tour operators and tourists. The article will raise current issues related to the cancellation of the trip from both the tour operator and the tourist, as well as matters linked with incurring additional, previously unforeseen costs.

No less important, also from the legal-practical point of view, is the issue of compliance of national regulations with the EU provisions in this area. The Polish legislator's transgression of EU law could potentially result in financial liability of the Republic of Poland not only towards EU authorities for breach of procedures but also, and perhaps most importantly, towards citizens pursuing their claims in court proceedings.

**Keywords:** package travel, COVID-19, domestic law, EU law, withdrawal from a contact

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## Introduction

The outbreak of the coronavirus meant that, for safety reasons, various restrictions and limitations were imposed. This means that the trip that awaited tourists would be quite different from the ones they were deciding on before the pandemic. Therefore the consumer was not offered the same standards and conditions that they had decided to pay for. As a result of COVID and the security measures in different countries, travel abroad completely changed its shape during the times of coronavirus pandemic.

The article aims to present specific problems related to the application of Polish consumer law concerning key issues faced by both consumers and tour operators during the coronavirus pandemic. These include the issue of withdrawal from/cancellation of a travel contract or incurring additional, previously unforeseen costs. This includes such detailed issues as who bore the cost of a coronavirus test.

Another no less essential element of this article, in which Polish consumer law implements European Union (EU) law, is the issue of reimbursing a consumer for the costs of package travel. Poland, in its legislation, has introduced postponing the effectiveness of withdrawal from an agreement and refunding money after 194 days from the termination of an agreement. However, the European Commission did not agree with such measures and considers them to be contrary to the EU directive, which is also a vital and recurring problem for consumers and tour operators.

To properly present this issue, reference will also be made to the facts which may also be helpful in daily tourist situations. To better understand the issue, an exemplary and interesting court judgment will be presented in this context.

**The EU Directive 2015/2302 on Package  
Travel and Linked Travel Arrangements  
and the Act of 24 November 2017 on Package  
Travel and Linked Travel Arrangements**

The EU passed Directive 2015/2302 on package travel and linked travel arrangements (hereinafter referred to as: PTD).<sup>2</sup> Under the PTD, the organizer of package travel is responsible for the performance of all services forming part of the package, irrespective of whether those services are to be performed by the organizer itself or by other service providers. COVID-19 triggered the application of the PTD provisions concerning: “unavoidable and extraordinary circumstances” which are defined in art. 3(12) PTD as “a situation beyond the control of the party who invokes such a situation and the consequences of which could not have been avoided even if all reasonable measures had been taken.” Significant risks to human health, such as the outbreak of a serious disease at the travel destination or its immediate vicinity, should have been qualified as such unavoidable and extraordinary circumstances.<sup>3</sup>

Art. 5(1) PTD, entitled “Pre-contractual information,” provides that Member States shall ensure that, before the traveller is bound by any package travel contract or any corresponding offer, the organiser and, where the package is sold through a retailer, also the retailer shall provide the traveller with the main characteristics of the travel services (a) and information that the traveller may terminate the contract at any time before the start of the package in return for payment of an appropriate termination fee, or, where applicable, the

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<sup>2</sup> Directive (EU) 2015/2302 of the European Parliament and of the Council of 25 November 2015 on package travel and linked travel arrangements, amending Regulation (EC) No 2006/2004 and Directive 2011/83/EU of the European Parliament and of the Council and repealing Council Directive 90/314/EEC (Official Journal of the European Union, L 326/1).

<sup>3</sup> European Commission, *Report from the Commission to the European Parliament and the Council on the Application of Directive (EU) 2015/2302 of the European Parliament and of the Council on Package Travel and Linked Travel Arrangements* (2021), 1, 14, accessed June 7, 2024, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021DC0090&from=EN>.

standardised termination fees requested by the organiser, in accordance with art. 12(1) PTD (g).

According to art. 12(2) PTD the traveller has the right to terminate the package travel contract before the start of the package without paying any termination fee in the event of unavoidable and extraordinary circumstances occurring at the place of destination or its immediate vicinity and significantly affecting the performance of the package, or which significantly affect the carriage of passengers to the destination. While it remains unclear which particular area is covered by the term “immediate vicinity,” it seems probable that this kind of right to terminate the contract would apply to COVID-19 circumstances, such as a high risk of infection at a destination, a hotel/restaurant operation ban in that place, or a landing ban for flights departing from the destination country, etc.<sup>4</sup>

The Court of Justice of the European Union (CJEU), in judgment of February 29, 2024 in Case C-299/22, stated that art. 12(2) PTD, read in the light of art. 3(12) thereof, must be interpreted as meaning that the finding that “unavoidable and extraordinary circumstances” have arisen at or in the immediate vicinity of the destination of a journey is subject to the condition that the competent authorities have issued an official recommendation advising travellers against travelling to the area concerned or an official decision classifying that area as a “risk area.” Moreover, the CJEU added that the concept of “unavoidable and extraordinary circumstances” significantly affecting the performance of the package, or which significantly affect the carriage of passengers to the destination’ of the trip in question, covers not only circumstances which make it impossible to perform that package but also circumstances which, without preventing such performance, mean that the package cannot be performed without exposing the travellers concerned to risks to their health and safety,

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4 Michael Wukoschitz, “Tour Organisers and Suppliers: Partners or Opponents in the Crisis?,” in *Legal Impacts of COVID-19 in the Travel, Tourism and Hospitality Industry*, ed. Carlos Torres and Francisco Javier Melgosa Arcos (ESHTE-Estoril Higher Institute for Tourism and Hostel Studies, 2022), 80.

taking into account, where appropriate, personal factors relating to the individual situation of those travellers. The assessment of such effects must be made from the perspective of an average traveller who is reasonably well-informed and reasonably observant and circumspect on the date of termination of the package travel contract in question.<sup>5</sup>

In the other judgement from the exact same day, in case C-584/22, the CJEU added that in order to determine whether “unavoidable and extraordinary circumstances” which have consequences “significantly affecting the performance of the package, or which significantly affect the carriage of passengers to the destination”, within the meaning of that provision, account must be taken only of the situation prevailing on the date on which that traveller terminated his or her travel contract. Importantly, in this case the request was made in proceedings between QM and Kiwi Tours GmbH concerning the right to a full refund of the payments made by the traveller concerned under his package travel contract, including a refund of the termination fees charged to him, following the termination of that contract by that traveller on account of the health risk associated with the spread of COVID-19.<sup>6</sup>

What is more, the CJEU in judgment of February the 29, 2024 in Case C-299/22, stated that art. 12(2) PTD must be interpreted as meaning that it requires a travel organiser to inform the traveller of his or her right to terminate the contract. The dispute in the case pertained to a traveller who had purchased from the tour operator Tuk Tuk Travel a tourist trip for two people, the destination of which was Vietnam and Cambodia, with the departure from Madrid. The contract for the tourist trip stipulated that it could be terminated before the departure date for a fee. In contrast, there was no mention in the contract of the possibility of termination without payment due to unavoidable and extraordinary circumstances occurring at the destination, as mentioned in Directive 2015/2302 on package travel. The traveller paid almost half of the total

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5 Judgement of the Court of Justice of the European Union of February 29, 2024, C-299/22.

6 Judgement of the Court of Justice of the European Union of February 29, 2024, C-584/22.

price of the event contract. The CJEU added that the national court, under certain conditions, may *ex officio* inform the traveller of his right to terminate the travel contract in the event of extraordinary circumstances such as a pandemic, without charge.<sup>7</sup>

The EU Member States were obliged to implement the PTD in their own legal systems.<sup>8</sup> Accordingly, Poland passed the Act of 24 November 2017 on package travel and linked travel arrangements (hereinafter: APT).<sup>9</sup> According to its art. 47(4), a consumer may withdraw from the contract due to unavoidable and extraordinary circumstances at the venue or its immediate vicinity that significantly affect the execution of the package travel or the transportation of travellers to the destination. However, the traveller may only demand a refund of the payments made for the package travel, without compensation or redress in this regard.

Neither APT nor PTD define these „extraordinary circumstances” in more detail. There is only a reference in the so-called preamble of PTD regarding point no. 31, which says: “This may cover for example warfare, other serious security problems such as terrorism, significant risks to human health such as the outbreak of a serious disease at the travel destination, or natural disasters such as floods, earthquakes or weather conditions which make it impossible to travel safely to the destination as agreed in the package travel contract.”

Consequently, interpretation has been left to the courts, administrative bodies, and, in the main, tour operators and travellers. The coronavirus pandemic can be considered as an „unavoidable and extraordinary circumstance.” It can be argued that the coronavirus pandemic is not a *force majeure*. It is important to remember that this term does not imply the absence of fault and is

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7 Judgement of the Court of Justice of the European Union of September 24, 2024, C-83/22.

8 More on the different forms of transposing PTD see Łukasz Maszewski, “The Scope of Regulation of Access to Activities in the Field of Organizing Tourist Events and Facilitating the Purchase of Related Tourist Services in Polish Law. Selected Issues,” *Review of European and Comparative Law* 43, no. 4(2020): 57–63, <https://doi.org/10.31743/recl.6159>.

9 Act on Tourist Events and Related Travel Services of 24 November 2017 (Journal of Laws of 2017, item 2361).

one of the exonerative categories associated with strict liability. Incidentally, it may be pointed out that the provisions in travel agency contracts that do not refund money in the event of force majeure or an epidemic are null and void.<sup>10</sup>

In one of the cases, a district court dismissed the claim because of circumstances that must have significantly affected the execution of the package travel. The court determined that the outbreaks of coronavirus infection found in late February 2020 in some regions of Italy, however difficult to avoid and foresee, did not affect the inability to carry out the package travel contract at the destination. During the period when the plaintiffs were supposed to be on the ski trip, there were no outbreaks of coronavirus in the region, and even more so in the destination resorts, and all the ski resorts and hotels there were operating smoothly, as was the transportation of people to the resorts. It should be borne in mind that the Trentino region, although formally part of Italy and bordering both Lombardy and Veneto, is a territory with a considerable area, and the ski resorts where the defendant organized the package travel were located at a considerable distance from the coronavirus outbreak centres.<sup>11</sup>

Nevertheless, APT does not require that the circumstances completely prevent the departure or enjoyment of travel services at the destination. It is only required that the extraordinary and unavoidable circumstances have a significant impact on the performance of the package travel or carriage. In one of the cases there was not only a fear of the effects of the pandemic, but there was an actual cancellation of the main part of the event, i.e. the Caribbean cruise, for the reasons stated in the statement of withdrawal. One of the district courts adjudicated that cancellation of the cruise conclusively establishes that the defendants' fears were legitimate and completely justified, and the withdrawal

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10 Wioletta Dudzic-Rzeszowska, "Prawo odstąpienia podróznego od umowy o udział w imprezie turystycznej na tle ustawy o imprezach turystycznych i powiązanych imprezach turystycznych," *Studia Iuridica Toruniensia* 26, 2020: 134–35, <http://dx.doi.org/10.12775/Sit.2020.006>.

11 Judgment of the District Court in Bydgoszcz of September 29, 2021, XIV C 172/21. Likewise: judgement of the District Court in Poznań-Grunwald and Jeżyce of November 23, 2022, I C 299/22.

from the contract protected them from the additional consequences of having to undergo quarantine upon their return to Poland.<sup>12</sup>

In this case, the consumer is not charged with the cancellation costs. Thus, the tour operator is not entitled to deduct any costs from the amount paid for the package travel. However, the consumer is not eligible for any compensation or damages from the organizer. The tour operator must return the money to the consumer within 14 days of the effective date of cancellation (art. 47 (6) of APT).

### **Withdrawal From/Cancellation of a Travel Contract – Special Domestic Regulations**

The Act of March 2, 2020, on special solutions related to preventing, counteracting, and combating COVID-19, other infectious diseases, and crises caused by them, (hereinafter referred to as: Shield 2.0.)<sup>13</sup> introduced special regulations concerning withdrawal by a consumer from a contract from participation in package travel due to the COVID-19 epidemic and termination by an entrepreneur of a contract concerning the organization of a cultural, entertainment, or sports event due to the COVID-19 epidemic.

According to art. 15k of Shield 2.0. the cancellation of the participation agreement by a consumer, or the termination of the participation agreement by the tour operator, that is directly related to the outbreak of the SARS-CoV-2 virus shall be effective as of 180 days from the date of the traveller's notification of the cancellation or the tour operator's notification of termination. A consumer has a choice, and instead of waiting for a refund within the above-mentioned period, may agree to receive in return from the tour operator a voucher to be redeemed against future travel events within a year from the date on which

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12 Judgement of the Provincial Court in Wrocław of August 2, 2023, II Ca 2833/22.

13 Ustawa z dnia 2 marca 2020 r. o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych (Journal of Laws of 1945, item 374).



the travel event was to take place (art. 15k (2)). The value of the voucher may not be less than the amount paid towards the performance of the existing contract for the travel event (art. 15 (3)). These regulations are *lex specialis* to those from art. 47 (4–6) APT. Importantly, under the procedure of directive implementations, domestic provisions could not be less favorable for consumers than PTD rules.<sup>14</sup>

Such postponement of the effectiveness of the declaration makes it necessary for the organizer to reimburse the fees and payments made by the traveller within 14 days from the date on which the declaration becomes effective, and the effectiveness of the declaration becomes effective 180 days after the date of the notification of withdrawal. This means that the claim for reimbursement of fees and payments is due after a total of 194 days from the date of notification of cancellation by one party to the other or from the date of conclusion of the agreement on cancellation.<sup>15</sup> Because of that *lex specialis*, in the event of a cancellation of a package travel contract due to an outbreak of disease, the tour operator shall not be obliged to reimburse payments made by the traveller within 14 days of the cancellation of the contract.<sup>16</sup>

The second option for consumers was to obtain a voucher from the tour operator. It may be concluded that the voucher referred to in Shield 2.0. was a specific type of document, attesting to the existence of certain rights of a person named in it, and resulting from the legal relationship linking the issuer of the voucher and the obligor of the document are the parties to the legal

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14 That issue is a separate problem that would not be covered in this article, for more detailed discussion along with possible consequences of multifarious collisions between Polish and EU regulations, see Szymon Szmak and Kacper Szmak, “Odroczenie skuteczności odstąpienia od umowy o udział w imprezie turystycznej – regulacja art. 15k ustawy COVID-19 w świetle dyrektywy 2015/2302,” *Transformacje Prawa Prywatnego*, no. 3(2021): 87–90, 94–97.

15 Judgement of the District Court in Szczecin-Centrum in Szczecin of February 17, 2022, I C 796/21. Likewise: Katarzyna Marak, “Regulacje prawne wprowadzone w celu przeciwdziałania skutkom epidemii wirusa SARS-CoV-2 w zakresie wykonania umów o udział w imprezie turystycznej oraz skutki tych regulacji dla organizatorów turystyki i podróży,” *Iustitia*, no. 4(2020): 203.

16 Judgement of the Provincial Court in Gliwice of October 24, 2021, III Ca 1105/21.

relationship between the person named in the voucher and the person named therein. The issuer of the document who was obliged to provide the service was the tour operator, and the entitled person – the beneficiary – is the traveller who previously agreed to participate in a package travel. The voucher had a specific monetary value, and it could not be exchanged for cash. In case of loss of the voucher, it was possible to issue a duplicate.<sup>17</sup>

However, possibly narrowing the abovementioned domestic regulations, CJEU in the judgment of June 8, 2023 in Case C-407/21, adjudicated that article 12(2) and (3) of Directive 2015/2302 must be interpreted as meaning that where, following the termination of a package travel contract, the organiser of that package is required, under that provision, to provide the traveller concerned with a full refund of any payments made for the package, such a refund refers solely to the reimbursement of those payments in the form of a sum of money.<sup>18</sup> In the light of this CJEU judgment, Polish legislation, which does not provide for the possibility of refunding money to travellers without undue delay, appears to be incompatible with EU law. The above makes it possible for persons who had to cancel their package tours due to the COVID-19 outbreak, and who were offered vouchers (vouchers) instead, to consider applying for a refund.

### Case Study

The following presents a few examples of practical issues that could have arisen around problems of package travel during the COVID-19 pandemic – in the form of short Q&A.

*I had purchased a trip to Cyprus. Departure was to take place on July 1, 2020. However, it turned out that under the decisions of the Cyprus govern-*

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17 Marak, “Regulacje prawne wprowadzone w celu przeciwdziałania skutkom epidemii wirusa SARS-CoV-2 w zakresie wykonania umów o udział w imprezie turystycznej oraz skutki tych regulacji dla organizatorów turystyki i podróżnych,” 205.

18 Judgement of the Court of Justice of the European Union of June 8, 2023, C-407/21.

*ment only tourists would be allowed who had a certificate, issued by a private or public institution within 72 hours before departure, confirming that they had undergone a coronavirus test, and the result is negative. Since I was to spend my vacation with my family (4 people in total), taking the test was a big financial burden for me. In addition, no one could guarantee that I would be able to receive the test results and certificate within 72 hours before departure. Could I cancel the trip at no cost?*

The APT contains provisions that give a consumer the possibility to terminate the contract at no cost in case of extraordinary circumstances and force majeure. The need to take expensive tests at your own expense (with four people this amounts to about 2000 PLN) and the high probability of not receiving the results of these tests and a certificate within 72 hours is among these circumstances.

*At the end of 2019, I booked a trip abroad. Unfortunately, as it turns out, many restrictions were waiting for me on the spot - closed attractions, limited possibility to use the beach, the need to walk in masks, and disinfecting hands. I do not like the idea of such a vacation – my trip was supposed to look completely different. Are these grounds for a cost-free withdrawal from the contract?*

The coronavirus outbreak resulted in various restrictions and limitations being put in place for safety reasons. This means that the trip that awaits tourists was significantly different from the one they decided on before the time of the pandemic. Therefore the consumer was not offered the same standards and conditions that they had decided to pay for. As a result of COVID and the security measures in place in various countries, overseas trips had completely changed their shape.

A consumer would be in a different legal position if he or she had decided to purchase a trip at a time when an outbreak had already occurred. Such a decision means that the customer was aware of the COVID situation and possible risks (such as the availability of attractions on site and other restrictions)

during the trip. In such a case, we cannot speak of the occurrence of unavoidable and extraordinary circumstances, and therefore the consumer would not be able to withdraw from the contract on this basis at no cost.

*The country I am traveling to requires that I submit a COVID test. Who covers the cost of this test?*

Individual countries, fearing an increase in the incidence of coronavirus, chose to introduce restrictions for visitors. Some of them introduced the requirement for visitors to have a negative COVID test result, with the proviso that such a test was valid for a specific period (e.g. 72 hours). The obligation to test was imposed by individual country authorities, not by tour operators. It was therefore the responsibility of the consumer to take the test and pay for it. The additional steps and costs associated with the need to conduct a COVID test constituted additional and unforeseen expenses. Therefore, in such a situation, the consumer could have withdrawn from the contract at no cost based on art. 47 (4) APT.<sup>19</sup>

At the conclusion of this section, an intriguing factual scenario and subsequent ruling will be presented, illustrating one of the recent judgments issued by a Polish court.<sup>20</sup> On December 8, 2019, the plaintiff agreed with the defendant company to participate in an eight-day pilgrimage to Israel, which was to take place from March 9–16, 2020. The total cost of the pilgrimage was set at 790 USD and 1650 PLN. Because of the planned trip, the claimant made advance payments in the amounts of 1650 PLN and 590 USD. On March 3, 2020, the plaintiff, due to the prevailing COVID-19 pandemic, rescinded her contract with the defendant, and the defendant acknowledged acceptance of the rescission.

On March 6, 2020, the organizer of the pilgrimage announced on a social media platform that the planned pilgrimage to the Holy Land had been canceled due to the prevailing pandemic. Additionally, he informed pilgrim-

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19 M. Miś, *Problemy konsumenckie w dobie epidemii koronawirusa* (Wrocław, 2020), 6–8, 9.

20 Judgement of the District Court in Szczecin-Centrum in Szczecin of November 23, 2021, IC 525/21.

age participants of this fact in writing. In a letter dated on 23 April 2020, the defendant company informed the claimant that they would receive a refund within 14 days after 180 days from the date of withdrawal from the agreement, i.e., on 12 September 2020 at the earliest. By letter dated 15 September 2020, the defendant informed the claimant that it was extending the settlement deadline to 31 December 2020. At the same time, the defendant offered the claimant to exchange the current liabilities for a voucher, whose value would be increased by 50 PLN. The claimant did not agree to the defendant's proposal.

In the judgement of the District Court, the claimant's impatience and intransigence, lack of understanding and consideration of the consequences of the epidemic situation not only for the tourism industry, but also for the entire world, as well as her refusal to accept the respondent's proposals for settlement in the form of a voucher, constitute an abuse of rights referred to in art. 5 of the Civil Code,<sup>21</sup> and thus her claim for payment of interest on the principal amount was dismissed.

### **The Tourist Refund Fund (TRF)**

From October 1, 2020, the provision of art. 15ka-15kc of the so-called Shield 5.0. took effect.<sup>22</sup> It allowed travellers to apply for a refund for a travel event not made due to the COVID-19 pandemic. According to its art. 15ka the tour operator had to make a payment of 7.5% of the total value of the disbursements covered by his application. Additionally, they shall make a payment of 2.5% or 4.1% (depending on the size of the entrepreneur) of the total value

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21 Art. 5: "One cannot exercise one's right in a manner contradictory to its social and economic purpose or the principles of community life. Acting or refraining from acting by an entitled person is not deemed an exercise of that right and is not protected." Act of 23 April 1964 Civil Code (Consolidated text, Journal of Laws of 2024, item 1061).

22 Ustawa z dnia 17 września 2020 r. o zmianie ustawy o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych oraz niektórych innych ustaw (Journal of Laws of 2020, item 1639).

of the disbursements covered by the application submitted by them. The applications were handled and verified by the Insurance Guarantee Fund (IGF). Applications could only be submitted via the Fund's website after a user account had been set up. The person entitled to receive a refund was the traveller who had agreed to participate in the package travel.

The IGF, after receiving applications from the tour operator and the traveller, examined whether they were complete and whether the data given by the organizer and the traveller were consistent. The IGF had 30 days from the date of receipt of the latest of these applications, considering the availability of funds in the TRF. If further investigation was required, the deadline was extended to 4 months from the date of receipt of the latter of these applications. If the review was successful, the Fund had 14 days under the Act to make the refund to the traveller's account. Under the law, refunds could be claimed up to December 31, 2020, but verification of claims was still ongoing until the end of March 2021.

The TRF operating at the IGF was a form of assistance not only for travellers affected by the pandemic but also for the entire tourism industry. Companies and tour operators did not have sufficient funds to settle with customers for canceled trips. They had already made advance payments to airlines and hotels while booking their services, and when the pandemic broke out, they had trouble recovering the money from foreign contractors who hid behind their costs.

In connection with the issue of deadlines for the return of payments to travellers from the TRF, the following conclusions arise. First, the procedure was completely unknown to the PTD and led to an extension of the time limit reimbursement of prepayments in a manner incompatible with it. Second, even though the traveller had made such an attempt, that procedure did not provide a guarantee to the traveller that they would receive a refund of the deposit. Thus, it was in some way an uncertain procedure (in which case general solutions remain for the traveller, just as if they had not used the procedure at all).

Third, for reasons that are difficult to understand, the procedure was in practice realistically only available to a fraction of travellers, as not every traveller could submit the relevant application via the website of the IGF website. Thus, this solution, which was also available to certain parties, once again leads to an extension of the time limit for repayment payments to travellers and for that reason, having regard to the requirement of the abovementioned art. 12(4) of the PTD, it must be assessed critically from the point of view in question.<sup>23</sup>

### Summary

The organization of package travels during the COVID-19 pandemic has been, and remains to some extent due to the three-year statute of limitations (Article 50(4) of the APT<sup>24</sup>), an extremely complex issue for both tour operators and travellers. Due to the multifaceted nature of this topic, only the most important – in the author’s opinion – issues are presented, among which practical aspects were emphasized. The abovementioned regulations related to travel events in the era of coronavirus appear to be temporary, but their reuse in other pandemics that may affect our societies cannot be ruled out.

From the point of view of the interests of travel agents, the existing regulations in the Polish legal system, regardless of the question of their abovementioned compliance with European law, in practice result only in postponing the fulfilment of tourist entrepreneur’s services. Aid to the travel industry means some limited assistance for clients of travel agencies, but concerning tour operators themselves, it is not direct material assistance. The question arises as to whether the tour operator may claim compensation from the State

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23 Piotr Cybula, “Prawidłowa implementacja prawa unijnego czy wsparcie przedsiębiorców? O dylematach regulacyjnych w czasach Covid-19 na przykładzie problemu terminu zwrotu przedpłat podróżnym przez organizatorów turystyki,” *Problemy Współczesnego Prawa Międzynarodowego, Europejskiego i Porównawczego* 19, 2021: 67, <https://doi.org/10.26106/dkrm-m820>.

24 However, the end of the statute of limitations is on the last day of the calendar year, unless the statute of limitations is less than two years (art. 118 of the Civil Code).

Treasury and on what basis. However, the answer to such question, although extremely important, exceeds the framework of this article.

On the other hand, it should be noted that the legislative support for tour operators, which was justified in principle and necessitated by the outbreak of the coronavirus, was introduced using inappropriate methods. In the long term, in addition to the possible difficulties of recovering the money paid by travelers, the regulation may result in a decrease in consumer confidence in both the state and tour operators. In such a situation, it is impossible not to get the impression that the applied solution, despite its short-term effectiveness, had the opposite effect to the one intended.

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