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# The Seven Cooperative Principles and Legal Regulations for the Establishment and Operation of Cooperatives in the Agricultural and Food Sector in Poland

## Abstract

The objective of this paper is to determine whether and to what extent the regulations governing the establishment and operation of selected cooperatives in the agri-food sector in Poland take into account, implement and apply the cooperative principles of the ICA. Due to the broad scope of the topic and the richness of the legislative material, only selected issues are presented. Within the article, the author analyses the various cooperative principles (Voluntary and open membership, Democratic member control, Economic participation of members, Self-governance and independence, Education, training and information, Cooperation between cooperatives, and Concern for the local community) by relating them to the various cooperative regulations in the agri-food industry. The author focused on a number of laws in this Act of September 16, 1982, on cooperative law; the Act of October 4, 2018, on farmers' cooperatives; the Act of April 27, 2006, on social cooperatives; the Act of September 15, 2000, on agricultural producer groups and their associations and amendments to other acts, Act of February 20, 2015, on renewable energy sources and many others. In conclusion, the author states that although the principles of cooperation are not explicitly included in Polish legislation, they are implemented and enforced by numerous legal regulations. The implementation of the principles for the establishment and operation of cooperatives in the agri-food sector is linked to the specificities of agriculture. It is possible to observe the influence of the Agricultural Law and the Common Agricultural Policy on the establishment and operation of cooperatives in the agri-food sector. In the author's opinion, the Polish legislator should consider introducing a separate provision on the principles of cooperatives and their characteristics into the Act of 16 September 1982 on Cooperatives.

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**KEYWORDS:** agri-food cooperative, The ICA Cooperative Principles, Common Agriculture Policy, agri-food sector, Establishment and Operation of Cooperatives

The principles on which the Rochdale Pioneers based their cooperative in 1844 have become a model for other cooperatives and are regarded as the foundation of the cooperative movement<sup>[1]</sup>. Since then, however, the methods and forms of cooperatives have diversified, depending on the environment, external conditions and internal cooperative activities. This situation has sometimes led to the creation of „pseudo-cooperative” entities<sup>[2]</sup>. Therefore, the International Cooperative Alliance<sup>[3]</sup> pointed to the need to formally codify the principles<sup>[4]</sup>. The 15th International Congress of Cooperatives, held in Paris in 1937, established these Cooperative Principles as the standard for determining the cooperative nature of an entity<sup>[5]</sup>.

In the aftermath of World War II, there was a pressing need to reevaluate and adapt the principles to the evolving socio-economic landscape. In response, the 22nd Congress of the ICA adopted a resolution calling for the establishment of a commission tasked with developing fundamental principles of cooperation that would align with the prevailing circumstances<sup>[6]</sup>. Of particular note are the results of the work of the General Assembly of the International Cooperative Alliance at the Centenary Congress in Manchester, 20-23 September 1995. The Statement of Cooperative Identity was adopted by the 31st Centenary Congress of the International

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<sup>1</sup> Remigiusz Bierzanek, *Prawo spółdzielcze w zarysie* (Warszawa: PWN, 1984), p. 8; Stanisław Wojciechowski, *Kooperacja w rozwoju historycznym* (Warszawa: Wydział Propagandy Związku Polskich Stowarzyszeń Spożywców, 1923) p. 2 et seq.

<sup>2</sup> Ibidem; Kazimierz Boczar, *Spółdzielczość* (Warszawa: PWN, 1979), 21 et seq. See Aneta Suchoń, *Prawna koncepcja spółdzielni rolniczych* (Poznań: Wydawnictwo UAM, 2016), 10 et seq.

<sup>3</sup> The International Cooperative Alliance (ICA), founded in 1895, is the world's largest non-governmental organisation. The ICA is organised with four Regional Offices: Europe (in Brussels), Africa (in Nairobi), Americas (in San José) & Asia-Pacific (in New Delhi). <https://ica.coop/en>. [accessed: 11.05.2024].

<sup>4</sup> See Boczar, *Spółdzielczość*, 22 et seq.

<sup>5</sup> Ibidem.

<sup>6</sup> See ibidem, 22 et seq., Hans-H. Münkner, *Cooperative Principles and Cooperative Law*. 2nd ed. (Münster: LIT Verlag, 2015), 12; *Cooperative, Learning and Cooperative Values: Contemporary Issues in Education*, ed. Tom Woodin, 2015; Piotr Zakrzewski, „Zasady Międzynarodowego Związku Spółdzielczego” *Kwartalnik Prawa Prywatnego*, No. 1 (2005): 277-294.

Cooperative Alliance in Manchester<sup>[7]</sup>. Cooperatives should operate according to cooperative principles, as follows<sup>[8]</sup>: 1) Voluntary and open membership 2) Democratic membership control 3) Economic participation of members, 4) Self-governance and independence, 5) Education, training and information 6) Inter-cooperative cooperation, 7) Caring for the local community, 6) Community involvement<sup>[9]</sup>.

As stated in the literature, the seven Cooperative Principles are internationally agreed fundamental principles. When applied to the day-to-day management and governance of cooperative enterprises, these principles enable them to achieve their objective of meeting the needs and aspirations of their members. The cooperative is the only business organization that has such internationally recognized definitions, values, and principles<sup>[10]</sup>. Cooperative principles are generally „guidelines with which cooperatives put their values into practice”; they are generally regarded as a kind of „cooperative decalogue”<sup>[11]</sup>. While principles are robust ethical standards, they are not rigid rules. They should be applied with foresight and in proportion to national economic, cultural, social, legal and regulatory contexts<sup>[12]</sup>. As the cooperative movement evolves and new challenges and

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<sup>7</sup> Cooperative identity, values & principles. <https://ica.coop/en/cooperatives/cooperative-identity>; Deklaracja spółdzielczości. [http://ozrss.promotion.org.pl/pliki/deklaracja\\_spoldzielczosci.pdf](http://ozrss.promotion.org.pl/pliki/deklaracja_spoldzielczosci.pdf). [accessed: 5.01.2024]. Statement of the Cooperative Identity, International Cooperative Alliance (1895-1995). <https://globalyouth.coop/en/cooperative-identity>

<sup>8</sup> *Cooperative identity, values & principles*. <https://ica.coop/en/cooperatives/cooperative-identity>. Kimberly A. Zeuli, Robert Cropp, *Cooperatives: Principles and practices in the 21st Century*. <http://learningstore.uwex.edu/assets/pdfs/A1457.PDF>.

<sup>9</sup> Ibidem. Wilson Majee, Ann Hoyt, „Cooperatives and Community Development: A Perspective on the Use of Cooperatives in Development” *Journal of Community Practice*, (2011): 48-61. See also Gemma Fajardo, Antonio Fici, Hagen Henrÿ, David Hiez, Deolinda Meira, Hans-H. Münkner, Ian Snaith, *The Principles of European Cooperative Law according to SGEOL” CIRIEC-España. Revista Jurídica*, No. 30 (2017).

<sup>10</sup> See, International Cooperative Alliance, *Guidance Notes to the Cooperative Principles*, <https://ica.coop/sites/default/files/basic-page-attachments/guidance-notes-en-221700169.pdf>.

<sup>11</sup> *Deklaracja Spółdzielczej Tożsamości*, „Monitor Spółdzielczy” 1999, No 1; Adam Piechowski, „Edukacja i szkolenie w dziejach polskiej spółdzielczości” *Problemy Polityki Społecznej*, Vol. XX (2013): 89-106. <http://problemyps.pl/ppls20/PPS20spoldzielczosc.pdf>. [accessed: 5.01.2015].

<sup>12</sup> See International Cooperative Alliance, *Guidance Notes to the Cooperative Principles*, 2017; Piotr Zakrzewski, „Principles of the European Cooperative Law from the perspective of Polish legislative challenges” *Studia Prawnicze KUL*, No. 4 (2022): 103-118.

opportunities emerge, these principles may also evolve. They must also take into account the object of the activity and the legal regulations of the sector in which the cooperative operates, such as the agri-food sector.

Agriculture is an important branch of the Polish economy, producing food necessary for life. It realizes the fundamental human right to food. The nation boasts over 1 million farms, with the average size of agricultural land per farm recorded at 11.59 hectares in 2023<sup>[13]</sup>. Agricultural producers and their holdings are small entities in Poland, thus collective action is extremely important. Associations of Polish agricultural producers contribute to improving the production capacity and competitiveness of the agricultural sector, increasing the value of agricultural producers' participation in the food chain. At the same time, it is important for agricultural producers to engage in processing, which allows for higher incomes. An example of this is dairy cooperatives, which have been active in the milk market for more than 100 years. As a rule, agricultural producers are members of agri-food cooperatives. They may also be the customers of cooperatives such as Samopomoc Chłopska or cooperative banks. There are over 3,500 cooperatives in rural Poland<sup>[14]</sup>.

Cooperatives play a significant role in the economic, social, and cultural sectors<sup>[15]</sup>. These cooperatives encompass a wide spectrum, ranging from large dairy cooperatives to medium-sized cooperative banks and small social cooperatives. The links between cooperatives and rural development are manifold. Given the diversity of cooperatives, it is possible to distinguish the guiding principles of the different cooperative sectors. For example, agricultural trade cooperatives are designed to address the needs of producer-farmers at each stage of production. In industrial manufacturing and service cooperatives, they should ensure a proportionate share of profit in relation to labor input<sup>[16]</sup>.

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<sup>13</sup> Announcement by the president Agency for Restructuring and Modernisation of Agriculture (ARMA) from 13 September 2024. <https://www.gov.pl/web/arimr/srednia-powierzchnia-gruntow-rolnych-w-gospodarstwie-w-2024-roku>.

<sup>14</sup> See more Aneta Suchoń, „The legal rules for associations of agricultural producers in Poland”, [in:] *Legal and economic aspect of associations of agricultural producers in the selected countries of the world*, ed. Aneta Suchoń (Poznań: Wydawnictwo UAM, 2020).

<sup>15</sup> Andrea Bernardi, „The Cooperative Difference: Economic, organizational and policy issues” *Cooperative Management*, No. 2 (2007): 11 ff.

<sup>16</sup> See. Waldemar Czternasty, *Determinanty rozwoju spółdzielczości w różnych warunkach ekonomiczno-społecznych* Toruń: Wydawnictwo Adam Marszałek, 2013), 23 et seq.

Not all countries have incorporated the ICA's cooperative principles directly into their cooperative legislation by enshrining them in legal acts<sup>[17]</sup>. Poland is a country where there is no provision that directly mentions the cooperative principles, although the legislator has tried to take them into account when drafting legal regulations. Over time, there has been an evolution of legal regulations concerning cooperatives, including amendments and extensions to the cooperative law. The scope of legal regulations affecting the organization and functioning of agricultural cooperatives is very wide. It is not limited to the Act of September 16, 1982 on cooperative law<sup>[18]</sup> itself. In addition, it is necessary to mention the Act of October 4, 2018 on farmers' cooperatives<sup>[19]</sup>, the Act of April 27, 2006 on social cooperatives<sup>[20]</sup>, the Act of September 15, 2000 on agricultural producer groups and their associations and amendments to other acts<sup>[21]</sup>, Polish regulations on agricultural producer organizations that may be established in the form of cooperatives, and the provisions on energy cooperatives in the Act of February 20, 2015 on renewable energy sources<sup>[22]</sup>.

How some cooperatives function in the social economy should also be noted. This refers to activities in the field of social and professional reintegration, job creation for people at risk of social exclusion, and the provision of social services, all carried out in the form of economic activity, public service activity and other paid activity.

The objective of this paper is to determine whether and to what extent the regulations governing the establishment and operation of selected cooperatives in the agri-food sector take into account, implement and

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<sup>17</sup> Adam Piechowski, „Międzynarodowe Zasady i Wartości Spółdzielcze a praktyka działania spółdzielni”, [in:] *Odmienność podmiotów spółdzielczych od spółek prawa handlowego* (Warszawa: Krajowa Rada Spółdzielcza, 2006), 17 et seq.; Ian MacPherson, *International Co-operative Alliance Cooperative Principles for the 21st Century* (Geneva: International Co-operative Alliance, 1996) 10 et seq. According to Krzysztof Pietrzykowski, the cooperative principles established by an international non-governmental organization obviously do not have the value of norms of international law. They are therefore not formally binding on Polish cooperatives, including housing cooperatives. *De lege lata* are they of purely moral significance. On the other hand, the *de lege ferenda* to these principles should be included in the future Polish Cooperative Act. idem, „Pojęcie spółdzielni”, [in:] *Prawo rzeczowe. System Prawa Prywatnego*, vol. IV, ed. Edward Gniewek (SIP Legis 2012), 293 et seq.

<sup>18</sup> Uniform text Journal of Law 2024, item 583.

<sup>19</sup> Uniform text Journal of Law 2024, item 372.

<sup>20</sup> Uniform text Journal of Law 2023, item 802.

<sup>21</sup> Uniform text Journal of Law 2023, item 1145.

<sup>22</sup> Uniform text Journal of Law 2024, item 1361.

apply the cooperative principles of the ICA. Due to the broad scope of the topic and the richness of the legislative material, only selected issues are presented.

## 1 | The first cooperative principle. Voluntary and open membership

The ICA's first cooperative principle states that membership in a cooperative is voluntary and open. As indicated in the literature, this principle is an expression of the right to freedom of association. This right is also among the fundamental rights enshrined in the UN Universal Declaration of Human Rights<sup>[23]</sup> and the 1966 UN International Covenant on Civil and Political Rights<sup>[24]</sup>, which guarantee the freedom of members to form cooperatives and be protected by law. Article 22 of the 1966 UN International Covenant on Civil and Political Rights states that: 1. Everyone has the right to freedom of association with others, including the right to form and to join trade unions for the protection of his interests<sup>[25]</sup>. Article 58 of the Polish Constitution<sup>[26]</sup> also states that freedom of association is guaranteed to everyone. In view of the purpose of the activity, there are sometimes restrictions on membership.

A cooperative should not impose a limit on the number of members. Consumer cooperatives involved in food distribution and also in banking are open to all consumers of their services and/or the localities in which

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<sup>23</sup> Universal Declaration of Human Rights. <https://www.un.org/en/about-us/universal-declaration-of-human-rights>.

<sup>24</sup> Article 22 of the United Nations 1966 International Covenant on Civil and Political Rights, which is legally binding in international law, states that Everyone shall have the right to freedom of association with others, including the right to form and join trade unions for the protection of his interests.

<sup>25</sup> See, International Cooperative Alliance, *Guidance Notes to the Cooperative Principles*, Dedicated to the memory of Professor Ian MacPherson 1929–2013 Cooperative leader, academic, <https://ica.coop/sites/default/files/basic-page-attachments/guidance-notes-en-221700169.pdf>.

<sup>26</sup> The Constitution of the Republic of Poland of April 2, 1997, As published in *Dziennik Ustaw* No. 78, item 483. <https://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>.

they operate. However, it is essential to underscore that membership entails both rights and obligations. As a general rule, there should be no restrictions imposed on those wishing to become members, and any that are should only arise from the purpose of the cooperative. In many cases, they may effectively serve only a particular type of member<sup>[27]</sup>. As far as the Polish Cooperative Law is concerned, the general definition does not introduce any restrictions with regard to membership (a cooperative is a voluntary association with an unlimited number of persons, with variable membership and a variable share fund. These cooperatives carry out collective economic activity in the interest of their members<sup>[28]</sup>).

Restrictions on membership are commonplace in the agri-food industry. According to the Act on farmers' cooperatives, a farmers' cooperative is defined as a voluntary association of natural or legal persons primarily operating an agricultural holding within the meaning of the agricultural tax law or conducting agricultural activities within the scope of special divisions of agricultural production<sup>[29]</sup>. Cooperative members are therefore primarily producers of agricultural products or groups of these products or fish farmers, referred to as *farmers*. Membership is also open to non-farmers engaged in the storage, warehousing, sorting, packaging or processing of agricultural products or groups of such products, or fish, produced by farmers, or in agricultural support service activities involving the provision to farmers, of services using machinery, tools or equipment for the production of agricultural products or groups of such products, or fish, by these farmers, referred to as *non-farmers*. According to the Act on farmers' cooperatives, a farmers' cooperative may not refuse to admit a farmer or non-farmer as a member if he or she fulfils the requirements set out in the Act and the statutes (Article 7). Membership restrictions are driven by the subject of business activity, namely, this Act provides that the subject of activity of a farmers' cooperative is running a business activity for the benefit its members, relating to: 1) planning by the farmers their production of produce or groups of products and adjusting it to market conditions, especially considering their quantity and quality;

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<sup>27</sup> See, International Cooperative Alliance, *Guidance Notes to the Cooperative Principles*. <https://ica.coop/sites/default/files/2021-11/ICA%20Guidance%20Notes%20EN.pdf>.

<sup>28</sup> See Dominik Bierecki, *Zasada swobody umów w prawie spółdzielczym* (Warszawa: C.H. Beck, 2021).

<sup>29</sup> See more: Aneta Suchoń, „Nowa ustawa o spółdzielniach rolników – wybrane zagadnienia” *Studia Prawnicze KUL*, No. 3 (2020): 261-290.

2) concentration of supply and handling the sales of products or groups of products produced by the farmers; 3) concentration of demand and handling the purchase of necessary means for the production of products or groups of products.

In addition to the above activity, a farmers' cooperative can also conduct activity relating to: storing, packaging and standardizing the products or groups of products produced by the farmers; processing the products or groups of products produced by the farmers and the marketing of those processed products; providing services for the benefit of the farmers connected with the production of products or group of products by the farmers. A farmers' cooperative may also run social as well as cultural and educational activities for the benefit of its members and their environment. However, the income from these activities must not account for more than 25% of the farmers' cooperative' earnings in a given trading year.

It is worth noting that a farmers' cooperative may be established by a minimum of 10 farmers, as outlined in Article 6. Individuals who are not farmers but meet the necessary criteria may not be considered for the role of founder within a cooperative. However, they may be eligible for membership.

Restrictions on membership are also applicable to agricultural production cooperatives. According to Article 138 of this Act, the objective of the agricultural activity of an agricultural production cooperative (APC) is to run a joint agricultural holding and to operate for the benefit of the individual agricultural holdings of its members. A cooperative may also engage in other business activities. Members of an agricultural producer cooperative may therefore be primarily farmers who are: 1) owners or independent spontaneous holders of agricultural land; 2) tenants, users or other dependent holders of agricultural land. Other individuals who meet the criteria to work in the cooperative may also be members.

The Cooperative Act also contains legal regulations concerning cooperatives created in order to obtain the Status of cooperative groups of agricultural producers (Article 6 para. 2a of the Act), namely, natural persons and legal persons running an agricultural farm within the meaning of the provisions on agricultural tax or carrying on agricultural activity in special branches of agricultural production, only for the purposes of forming: 1) groups of agricultural producers within the meaning of the Act of September 15, 2000 on groups of agricultural producers and their associations and on amendments to other Acts; 2) preliminarily recognized groups of producers of fruits and vegetables and recognized organizations



of producers of fruits and vegetables within the meaning of the Act of 19 December 2003 on the organization of the fruit and vegetable market, as well as hop, tobacco and dried feed markets – these may found a cooperative, whose number of founders may not number lower than five. Article 3a of the Act on agricultural producer groups specifies that a cooperative may also operate as a group. This act delineates the criteria that such a cooperative must meet<sup>[30]</sup>.

It is important to note that the general rule under the Cooperative Law stipulates that the minimum number of founders for a cooperative is ten if they are natural persons, and three if they are legal persons. In agricultural production cooperatives the minimum number of founders – natural persons – is five. Additionally, when forming an agricultural producer group, there are restrictions on membership but simplifications on the formation of such entities (minimum number of members is five).

As far as dairy cooperatives are concerned, their members are mainly milk producers, as outlined in the statutes of such entities. Polish legislation lacks a definition of dairy cooperatives. As a rule, these are entities engaged in milk purchasing or processing. On the other hand, a social cooperative may be established by persons referred to in Article 2(6) Act of August 5, 2022 on the social economy who have full legal capacity. These include a disabled person as defined in Article 1 of the Act of August 27, 1997 on vocational and social rehabilitation and employment of persons with disabilities, or an unemployed person referred to in Art. 2 section 1 item 2 of the Act of April 20, 2004 on the promotion of employment and labor market institutions.

It is worth noting that the Cooperative Law distinguishes between two categories of members of a cooperative<sup>[31]</sup>. One category is defined by those who obtain their membership automatically upon the registration of the cooperative. According to Article 17 § 1 of the Act on cooperative law, founders of cooperatives who have signed the statute become members of the cooperative upon its registration. The second category includes individuals who become members after the cooperative has been founded. In this case, a declaration must be submitted as a condition of membership.

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<sup>30</sup> See Aneta Suchoń, *Legal aspects of the organization and operation of agricultural cooperatives in Poland* (Poznań: Wydawnictwo UAM, 2019).

<sup>31</sup> See Henryk Cioch, *Zarys prawa spółdzielczego* (Warszawa: Wolters Kluwers, 2007), 23 et seq.

This declaration shall be made in writing and recorded on paper or in electronic form.

It is worth adding that an energy cooperative is a cooperative within the meaning of Act on cooperatives within the meaning of Article 4 of the Act of October 4, 2018 on farmers' cooperatives, whose activities include the production of electricity or biogas, or agricultural biogas, or biomethane, or heat in renewable energy source installations, trading in them or storing them, performed as part of the activities carried out exclusively for the benefit of these cooperatives and their members.

However, Article 38c of the Act of renewable energy sources specifies that a member of an energy cooperative is defined as an entity whose installation is connected to an electricity distribution network or a gas distribution network or a district heating network to which biogas or agricultural biogas or biomethane, generated by the energy cooperative or its members from renewable sources, is supplied excluding the supply through a gas distribution network<sup>[32]</sup>. It is important to note that there is no stipulation mandating that all members must meet this condition.

It should also be noted that the principle of Voluntary and Open Membership is also enshrined in Article 22 of the Cooperative Law. It specifies that a member of a cooperative may withdraw from the cooperative with notice. Certain restrictions arise from the specific nature of agricultural activities, e.g. the Act on Farmers' Cooperatives stipulates that the statutes indicate the minimum period of membership in a farmers' cooperative, which may not be shorter than one financial year; the statutes also indicate the deadline for a member of a farmers' cooperative to submit information on his/her intention to withdraw from the farmers' cooperative, which may not be later than three months before the end of the financial year.

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<sup>32</sup> See Tomasz Marzec, „Legal Determinants of Energy Cooperatives' Development in Poland”, [in:] *Energy cooperatives in selected countries of the world. Legal and economic aspects*, ed. Aneta Suchoń, Tomasz Marzec (Poznań: Wydawnictwo Naukowe UAM, 2023).

## 2 | The second cooperative principle. Democratic member control

A further cooperative principle concerns democratic member control. The members of the cooperative actively participate in decision-making and control the cooperative's activities, usually through their representatives. As Krzysztof Pietrzykowski points out, „The cooperative membership relationship is a civil law corporate relationship of a non-property and permanent nature. The membership relationship should be distinguished from relationships derived from membership, which are either obligatory corporate relationships or legal relationships”<sup>[33]</sup>.

The cooperative's governing bodies are elected democratically. The Cooperative Act stipulates that the rights and obligations arising from membership of a cooperative are the same for all members. They have the right to participate in a general meeting or a meeting of a group of members, elect and be elected to the organs of the cooperative (Article 18), for example. The Court of Appeal in Warsaw, in its judgment of April 21, 2022, V ACa 177/21, ruled that “constitutional freedom of association also includes the right of cooperatives to freely determine the structure of the authorities of the association. Pursuant to the provision of Article 5 § 1(7) of the 1982 Cooperative Law, the legislator has delegated to the decision of the members of the cooperative, expressed in the provisions of the statutes, the determination of the principles and procedure for the election and dismissal of members of the cooperative authorities”.

Voluntary membership is combined with a democratic structure. Article 36 of the Cooperative Law states that the General Assembly is the supreme body of the cooperative. Each member has one vote, regardless of the number of shares held. The statute of a cooperative whose members may only be legal persons may establish a different rule for determining the number of votes to which members are entitled. Elections to the cooperative's governing bodies shall be held by secret ballot from among an unlimited number of candidates. The removal of a member of a body is likewise carried out by secret ballot. A characteristic of cooperatives is that

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<sup>33</sup> Krzysztof Pietrzykowski, „Członkostwo w spółdzielni – wybrane aspekty” *Studia Prawa Prywatnego*, No. 2 (2020): 21-39; Krzysztof Pietrzykowski, *Powstanie i ustanie stosunku członkostwa w spółdzielni* (Warszawa: Wydawnictwo Uniwersytetu Warszawskiego, 1990).

the members are the ultimate authority. Cooperative members ultimately control their cooperative democratically through the right to vote on key strategic decisions. Cooperatives are jointly owned by their members.

According to the Act on farmers' cooperatives, only farmers can be members of the supervisory board.

The Supreme Court, in its judgment of 27 May 2021, I CSKP 142/21, ruled that „The right to elect and be elected to the bodies of a cooperative (Article 18 para. 2(2) of the Cooperative Law) is closely related to membership of a cooperative, is a non-material corporate right, and is explicitly mentioned in the provision defining the rights arising from the membership relationship. The principle of equality of members' rights expressed in Article 18 § 1 of the 1982 Act on Cooperative Law refers only to the rights resulting from membership in a cooperative and not to the derivative rights to which Article 18 § 7 of the 1982 Act on Cooperative Law refers. Derivative rights, on the other hand, comprise the content of the legal relations connecting the member with the cooperative other than membership”<sup>[34]</sup>.

### 3 | The third principle. Economic participation of members

Another principle of the ICA cooperative concerns the economic participation of its members. It stipulates, among other things, that the members participate equally in the creation of the capital of their cooperative and control it democratically. At least part of this capital is usually jointly owned by the cooperative. If, as a condition of membership, members receive some compensation for the capital they have contributed, this is usually limited. Members allocate surpluses to one or all of the following goals: developing their cooperative, if possible, by creating a reserve fund, at least part of which should be indivisible; the benefit of members in proportion to their transactions with the cooperative; promoting other activities approved by the members.

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<sup>34</sup> Judgment of the Supreme Court, 27.05.2021 r., I CSKP 142/21, OSNC-ZD 2022, no. 2, item 28.

In the case of agricultural production cooperatives, the statutes of the cooperative may provide that a member who owns land is obliged to transfer all or part of it to the cooperative as a contribution. Land contribution means the land and the buildings or parts of buildings and other equipment permanently connected to the land and situated on the land at the time of the contribution (Article 141 of the Cooperative Law). Unless otherwise stipulated in the articles of association or in the contract with the member, the cooperative acquires the right to use the land contribution made by the member as soon as the contribution is taken over. At the same time, it should be noted that, at least in principle, a member who owns the land constituting his or her contribution can dispose of it by means of a deed during their lifetime or upon their death.

As far as agricultural production cooperatives are concerned, the statutes of the cooperative may oblige members to make a specific contribution in cash. For this contribution, the cooperative may accept means of production, such as livestock, fodder, seed, equipment, machinery and tools useful in the common farm. Within the framework of the third principle, it is worth mentioning agricultural cooperatives that create essential own funds, including a share fund. This fund is comprised of contributions from members' shares, a resource fund, which is made up of contributions from members and no less than 10% of the balance sheet surplus, and a mutual fund, which is made up of contributions of no less than 3% of the balance sheet surplus.

Farmers' cooperatives may create other own funds as provided for in separate legislation or in its statutes. The Act of October 4, 2018 on farmers' cooperatives introduces new legal solutions regarding the shares. The statute of the cooperative may provide for the annual establishment of the number of shares that particular members are entitled to in proportion to their percentage in the total value of the products or groups of products purchased by the cooperative from its members in the trading year directly preceding the year when the number of shares was established. In such a case: 1) the number of shares that particular members are entitled to is established based on a resolution adopted at the general meeting by a majority of two-thirds of votes cast in the presence of at least half of those entitled to vote; 2) the statute lays down the rules and date of the contributions of shares or return of contributions of shares (Article 11 of the Act). Under the Act of October 4, 2018 on farmers' cooperatives, the

statute may provide for the number of shares to be established in another way than the one described above<sup>[35]</sup>.

The Act on farmers' cooperatives stipulates that a member of a farmers' cooperative who has withdrawn from the cooperative by notice or has been removed due to the cessation of farming or a special division of agricultural production may, within six months of the date of cessation of membership, transfer his or her shares to the person who has taken over and runs the farm or special division of agricultural production, provided that he has become a member of the cooperative or has made a declaration to join the cooperative.

## 4 | The fourth principle. Self-governance and independence

Another cooperative principle under the ICA is self-governance and independence. It states, among other provisions, that the cooperative is an autonomous entity controlled by its members. It is important to maintain the full independence of the cooperative. In 2002, the International Labor Organization adopted Recommendation 193 on the promotion of cooperatives<sup>[36]</sup>. This recommendation underscores the ILO's demand that cooperatives be recognized and respected as autonomous and independent organizations. With regard to internal audits, every cooperative is obliged to undergo a lustration audit (survey) of the legality, economy and integrity of its entire operation at least once every three years, and annually during the period in which it remains in liquidation. This lustration (survey) covers the period since the previous one. The objective of the lustration (survey) is to check that the cooperative complies with the law and the provisions of the articles of association, to verify whether the cooperative conducts its activities in the interests of the members as a whole, and to

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<sup>35</sup> See Suchoń, *Legal aspects of the organisation and operation of agricultural cooperatives in Poland*.

<sup>36</sup> Promoting cooperatives: An information guide to ILO Recommendation No. 193; <https://www.ilo.org/publications/promoting-cooperatives-information-guide-ilo-recommendation-no-193>.

bring attention of the members to irregularities in the activities of the cooperative's bodies<sup>[37]</sup>. The principle also focuses on independence from the state and organisations. Cooperatives are free to manage themselves, control their own affairs and set their own rules. They operate in the agricultural sector, e.g. agricultural producer groups, agricultural production cooperatives or dairy cooperatives, often benefit from EU funding. The question arises of whether such funding may hinder independence from the state or clash with the fundamental principles of cooperatives.

The procurement of EU financial assistance by cooperative groups of agricultural producers or agricultural producer cooperatives, for instance, is contingent upon the necessity of being registered in agriculture-related registers and fulfilling obligations. These entities are subject to control and supervision. For example, Article 12 of the Act on agricultural producer groups stipulates that supervision over the activities of an agricultural producer group, including cooperatives, is exercised by the director of the regional branch of the Agency for the Restructuring and Modernization of Agriculture (ARMA) competent as regards the group's seat. Within the framework of his supervision, the director of the regional branch of the Agency carries out inspections with regard to such aspects as the group's fulfilment of the conditions set out in the regulations, and the implementation of the business plan.

Moreover, agricultural production cooperatives are subject to various forms of control and supervision carried out mainly by ARMA and the Veterinary Inspection related to their agricultural activities and the funding obtained. Funding can be awarded with regard to environmental obligations and fits in with the objectives of the CAP and other EU policies. In addition, other entrepreneurs who meet the conditions can also obtain such assistance. Cooperatives are subject to control by the Tax Office, and the Social Security Office under the general rules indicated, for example, in the Act of March 2018 6 Entrepreneurs' Law<sup>[38]</sup>. On the other hand, if they are engaged in processing, inspections by the State Sanitary Inspectorate are required. However, in the author's opinion, such inspections and supervision do not limit the autonomy of the cooperative. It is worth adding that other entrepreneurs are also subject to such inspections.

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<sup>37</sup> Małgorzata Wrzolek-Romańczuk, „Lustracja spółdzielni”, [in:] *System Prawa Prywatnego*, vol. XXI, *Prawo spółdzielcze*, ed. Krzysztof Pietrzykowski (Warszawa: C.H. Beck, 2020), 331 and next

<sup>38</sup> Uniform text OJ. 2021, pos.162, 2105; OJ. 2022, item 24, 974, 1570.

There is also the question of the independence of cooperatives in terms of the membership of local authorities in social cooperatives, for example. The question therefore arises as to whether this does not violate the autonomy of cooperative entities their independence? Furthermore, Article 15 of the Act on social cooperatives stipulates that the activity of a social cooperative may be supported by funds from the state budget or funds from the budget of a local government unit, in particular, through such means as grants, loans, guarantees, financial, accounting, economic, legal and marketing services or consultancy. In the author's opinion, support for social cooperatives does not affect the self-governance and independence of cooperatives. Moreover, Article 15c. of the Act on social cooperatives stipulates that social cooperatives that received public funds must undergo the initial lustration, as outlined in the Cooperative Law of September 16, 1982, within six months of the approval of their first financial statements.

As indicated in the literature, „For certain types of cooperatives, especially those with broader public benefit purposes or relying on assets transferred from the public sector, consideration should be given to allowing national, regional and local public authorities to become corporate members”<sup>[39]</sup>. In addition, the UN<sup>[40]</sup> and the ILO stress „that creating a level playing field for cooperatives does not preclude governments from recognising the value of cooperatives and promoting their development. This can be done through legislation and policies that promote the development of cooperatives while preserving their independence and autonomy”.

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<sup>39</sup> Hagen Henry, *Guidelines for Cooperative Legislation Third edition revised* (Geneva: International Labour Office, 2012), p. 47 and next.

<sup>40</sup> International Labour Organization (ILO). 1991. 2000. Promotion of cooperatives, Report V(1), International Labour Conference, 88th Session, Geneva, 2000 (Geneva); Hagen Henry, „The Contribution of the ILO to the Formation of Public International Cooperative Law”, [in:] *Globalizing social rights: The International Labour Organization and beyond*, ed. Sandrine Kott, Joëlle Droux (New York: Palgrave Macmillan, 2013), 98-114.



## 5 | The fifth principle. Education, training and information

The fifth cooperative principle relates to education, training and information. Cooperatives generally provide training opportunities for their members, representatives and employees, as well as ensuring that the general public is informed about cooperative principles and values. Building and strengthening the cooperative economy is also achieved through the creation of cooperative unions, cooperative consortia and cooperative business relationships at every scale from local to global. Strong economic cooperation at all levels facilitates the sustainability and growth of the cooperative movement. Training is a matter of developing the practical skills that members and workers need to lead. Also is linked to innovation, and the introduction of new solutions in these entities. Training is often organized by the National Cooperative Council, which is the main body of the cooperative self-government, and has its registered office in Warsaw. National Cooperative Council's tasks include the following: representing the Polish cooperative movement in Poland and abroad; cooperating with the main state bodies in matters concerning the cooperative movement; initiating and issuing opinions on legislative acts concerning cooperatives which are of key importance to them; initiating and developing cooperation between cooperatives and propagating the idea of cooperative cooperation<sup>[41]</sup>.

## 6 | The sixth principle. Cooperation between cooperatives

The sixth cooperative principle addresses the matter of cooperation between cooperatives. There are various possibilities for such cooperation between cooperatives with the same activity or different activities, as well as cooperation with cooperative banks or mergers of cooperatives. The principles do not explicitly regulate the way in which cooperatives should cooperate. Article 40 of the Cooperative Law stipulates that cooperatives may establish

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<sup>41</sup> For more, see Article 259 of the Act on Cooperative law.

and join revision associations. These associations must have a minimum of ten founding members. The purpose of a cooperative revision association is to provide its affiliated cooperatives with assistance in their statutory activities. The association's responsibilities include conducting instructional, advisory, cultural, educational, training, and publishing activities for the benefit of its members, as well as representing their interests before state and local administrative bodies.

The vast majority of dairy cooperatives are affiliated with the National Association of Dairy Cooperatives – Revision Association, which is based in Warsaw. It is a voluntary, self-governing organization of dairy cooperatives and other cooperatives. The objectives of the Association are directly or indirectly related to the production, processing and marketing of milk and milk products<sup>[42]</sup>. These objectives include initiating and supporting cooperation between affiliated cooperatives; facilitating cooperatives' access to and advice on marketing, economic and financial, technical and legal information; facilitating the establishment of business links with national partners.

In turn, the Act on farmers' cooperatives stipulates that unions of agricultural cooperatives may be established to carry out, in the name of and on behalf of their members, activities within the scope referred to in Article 6(2), or to join such unions. An association of agricultural cooperatives may also carry out social and educational and cultural activities for the benefit of the members of a cooperative that is a member of the association. The National Cooperative Council shall keep a register of unions of agricultural cooperatives<sup>[43]</sup>.

On the other hand, social cooperatives may form cooperative consortia, for example, in the form of a contract in order to increase the economic and social potential of the affiliated social cooperatives, for instance, or to organize production, trade or service networks together, or to organize joint promotion of cooperative or economic activities, or to promote a joint trademark as referred to in the Act of June 30, 2000 on industrial property.

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<sup>42</sup> <https://mleczarstwopolskie.pl/rynek-mleka/historia/>.

<sup>43</sup> Suchoń, *Legal aspects of the organisation and operation of agricultural cooperatives in Poland*.

## 7 | Seventh principle. Concern for the local community

The link between local and global concern for sustainable development is evident in the wording of the seventh principle of cooperative – Concern for the local community. This wording was agreed in 1995 in the context of an international debate at the United Nations on setting sustainable development goals<sup>[44]</sup>. It defines sustainable development as: „Development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. It incorporates two key concepts: the concept of „needs” particularly the basic needs of the world’s poor, which must be prioritized, and the concept of limits imposed by the state of technology and social organization on the capacity of the environment to meet present and future needs<sup>[45]</sup>.

Cooperatives work for the proper development of the local communities in which they operate by pursuing policies approved by their members. The International Year of Cooperatives 2012 was held under the slogan „Cooperative enterprises build a better world”<sup>[46]</sup>. It draws attention to the importance of cooperatives and their role in driving socio-economic advancement across all levels of society, from local to international. Cooperatives enable social advancement, improve living conditions and strengthen the economy, promote rural development, balance social and economic needs, democratic principles and a sustainable business model for young people<sup>[47]</sup>.

In his message to launch the International Year, UN Secretary-General Ban Ki Moon stressed that: „Cooperatives are a reminder to the international community that it is possible to pursue both economic viability and social responsibility”. He highlighted the potential role of cooperatives in achieving sustainable development and contributing to poverty reduction and job creation<sup>[48]</sup>. The global economic crisis and then COVID demonstrated the ability of cooperatives to sustain local communities, demonstrating the resilience of cooperative enterprises in times of economic crisis.

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<sup>44</sup> Yes, Guidance Notes to the Cooperative Principles.

<sup>45</sup> Ibidem.

<sup>46</sup> [https://www.unic.un.org.pl/strony-2011-2015/miedzynarodowy-rok-spoldzielczosci-\(2012\)/2256](https://www.unic.un.org.pl/strony-2011-2015/miedzynarodowy-rok-spoldzielczosci-(2012)/2256).

<sup>47</sup> Yes, Guidance Notes to the Cooperative Principles.

<sup>48</sup> Yes, Guidance Notes to the Cooperative Principles.

As they often operate in rural areas or small towns, cooperatives have better access to customers and fewer transport problems. They are also familiar with the needs and problems of the area and its inhabitants. These entities are often very important, stable employers and the membership of agricultural producers in a cooperative leads to an increase in their income. The activities of a social enterprise serve local development, with the aim being social and professional reintegration of people at risk of social exclusion, or the provision of social services. Cooperatives contribute to regional development, but above all, they provide jobs. According to Article 156 para. 1 of the Cooperative Law, in addition to members, an agricultural production cooperative may also employ their household members. A member's household member is defined as any member of the member's family, along with other individuals who cohabit with the member and share a common household. An able-bodied member of an agricultural production cooperative has the right and obligation to work in the cooperative, the extent of which is determined annually by the board of directors in accordance with the cooperative's business plan.

As far as social cooperatives are concerned, Article 12 of the Law on social cooperatives stipulates that the employment relationship between a social cooperative and its member is established on the basis of a cooperative employment contract and in the forms specified in Article 201 of the Cooperative Law of September 16, 1982. Cooperatives employ persons with disabilities. In the context of dairy cooperatives, these entities not only provide employment opportunities and additional income for cooperative members, but also contribute to regional development by producing products with geographical indications. Some cooperatives operate on global markets and contribute to the development of environmental protection, especially RES. It is worth noting that the Mlekovita Group has been involved in activities related to renewable energy sources and environmental protection. For example, the company was awarded the title of Eco-Investor 2023 in the food industry for the construction of an energy-independent bio-fermentation plant near its production facility in Wysokie Mazowieckie<sup>[49]</sup>.

It is also worth emphasizing that social cooperatives, worker cooperatives and agricultural production cooperatives may be recognized as social economy entities. According to the Social Economy Act, these entities

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<sup>49</sup> Mlekovita, *Raport środowiskowy 2023*. <https://mlekovita.com.pl/uploads/files/Raport%20%C5%9Brodowiskowy%202023.pdf>.

operate for the benefit of the local community in the field of social and professional reintegration, creating jobs for persons at risk of social exclusion, and providing social services, implemented in the form of economic activity, public benefit activity and other paid activities.

## 8 | Conclusion

From this discussion, the following conclusions can be drawn:

While the principles of ICA cooperation are not explicitly included in Polish legislation, they align with numerous legal regulations. Cooperative principles are generally regarded as „guidelines that cooperatives use to put their values into practice”, and are often considered a kind of „cooperative decalogue”<sup>[50]</sup> These principles are articulated through regulatory solutions not only in the Cooperative Law, but also in a number of laws directly related to agricultural cooperatives, such as the Act on farmers’ cooperatives, and the Act on agricultural producer groups. However, ICA principles are not directly mentioned.

What is of particular note is that the principles of cooperation between cooperatives<sup>[51]</sup>, concern for the local community, self-government and independence are of great importance. It is also important to highlight the distinctive features of agriculture in comparison to other sectors. One such feature is the existence of membership restrictions. For instance, a farmer who operates a farm is permitted to join a cooperative agricultural producer group. Conversely, provisions are in place to facilitate inter-cooperative collaboration. These include cooperative associations of agricultural producer groups and subsidies from EU funds. The principle of open membership for all implies that there should be no significant barriers to entry. This is exemplified in the case of agricultural cooperatives, where the mere

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<sup>50</sup> „Deklaracja Spółdzielczej Tożsamości” *Monitor Spółdzielczy*, No. 1 (1999); Piechowski, „Edukacja i szkolenie w dziejach polskiej spółdzielczości”, 89-106.

<sup>51</sup> See more Aneta Suchoń, „Cooperation of Cooperatives in the Agri-Food Sector in Poland in the Aspect of the 6th Cooperative Principle – Selected Legal Issues”, [in:] *IV International Forum on Cooperative Law Cooperation among cooperatives: a principle of the past or for the future?*, ed. Pérez Itziar Villafañez, Aingeru Ruiz Martínez, Aitor Bengoetxea Alkorta (Bilbao: Universidad del País Vasco, 2024), 153-161.

undertaking of agricultural activities is sufficient to qualify for membership. The specific size of the agricultural holding is not a prerequisite for membership.

It might be observed that cooperative rules are not isolated; in fact, it could be said that they are interdependent rules that support and reinforce each other. For instance, the fifth principle on education, training and information is also related to cooperation. It is thought that if all the principles are followed and applied in the daily activities of the cooperative, it will become stronger and more sustainable. It should be recognized that the implementation and application of the principles may vary due to changes in regulations and the socio-economic environment compared to when the cooperatives were established. Moreover, it is hoped that the principles will serve as guidelines that can be interpreted by cooperatives, and that they will help to strengthen the growing sector of cooperative enterprises in the global economy, with the examples of good practice they contain.

The relevance and application of the cooperative principles depends on the democratic decision of each cooperative, but it is up to the cooperative bodies and members to respect and apply their essence. Correct implementation will benefit each cooperative enterprise and its members. Realization of the principles for the establishment and operation of cooperatives in the agri-food sector is linked to the specificities of agriculture. It is possible to observe the influence of agricultural law and the common agricultural policy.

Currently, the Polish legislator should consider introducing a separate provision on the ICA cooperative principles and their characteristics<sup>[52]</sup>. Although in many cases the regulations on cooperatives in the agri-food sector are in line with cooperative principles or create conditions for their introduction in the statutes, such direct inclusion in the law at the beginning of the act would underline the importance and significance of the cooperative principles. They should also be more widely promoted and introduced into the functioning of cooperatives and respected by cooperative members. The cooperative movement is founded on values and principles.

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<sup>52</sup> See H. Henry, "Guidelines for cooperative legislation", "Review of International Cooperation", Vol. 94, no. 2/2001, pp. 50 ff

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