

## THE RISK OF MARTIAL LAW FOR A BUSINESS ENTITY

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**Purpose:** Analysis of the influence of a martial law on a business entity. Indication of ways to manage this kind of legal risk.

**Design/methodology/approach:** Formal-dogmatic method. Literature studies.

**Findings:** The introduction of martial law, although unlikely, may impede the functioning of many organizations and even expose them to losses, because there is a significant modification of the principles of functioning of the state and restrictions on the rights and freedoms of citizens. Many of these rights and freedoms are related to running a business. Organizations can manage the risk of martial law by understanding the risks associated with restrictions on rights and freedoms and how to identify and assess these risks.

**Practical implications:** Raising awareness of the risk of martial law. Specify the list of risks related to the introduction of martial law. Discussion of risk identification methods.

**Originality/value:** This is the first publication devoted to martial law risk management and one of the few publications regarding legal risk management.

**Keywords:** martial law, legal risk management, restrictions on the rights and freedoms.

**Category of the paper:** Research paper.

### 1. Introduction

The ongoing war in Ukraine and emerging media reports about the risk of an attack on Poland by Russia make it necessary to take into account military operations on the territory of the Republic of Poland as a risk factor in running a business. Military operations pose a threat to business organizations not only in terms of the physical destruction of company assets or the inability to operate, but also from a legal perspective on the part of the Republic of Poland. There are regulations that allow for the restriction of citizens' rights and freedoms, including demanding the provision of a range of benefits to the state. In this way, a business organization can be affected by military operations even if it is not located in a zone of direct military action.

The primary legal act regulating business activity in Poland is the Entrepreneurs' Law (2018). However, this act does not address the impact of war on business activity. Other regulations serve this purpose, namely the Act on Martial Law (2002).

Martial law as a premise for restrictions on running business is one of the extraordinary states listed in the Constitution of the Republic of Poland (1997). An extraordinary state is a period of exceptional threat to the state, requiring the application of special solutions to protect it, primarily increasing the freedom of the executive branch (Kazimierczuk, 2006). Then, there is a deviation from the normal legal order of the state in order to protect some values (Lewandowska, 2022; Eckhardt, 2012). This deviation is reflected both in the sphere of citizens' rights and freedoms and in the functioning of state bodies (Ciapała, 1999; Prokop, 2012; Gebethner, 1982). However, martial law distinguishes from other extraordinary states in entailing the most far-reaching consequences in terms of limiting the rights and freedoms of individuals (Kazimierczuk, 2006).

The premise for imposing martial law may be an external threat to the state or an armed attack on the territory of the Republic of Poland or when an international agreement provides for the obligation to jointly defend against aggression (Masternak-Kubiak, 2022). This state may be introduced in part or all of Poland.

Martial law should not be equated with a state of war. War is a sphere of a state's external relations (Brzeziński, 2007; Eckhardt, 2012; Prokop, 2002a) and does not automatically entail martial law (Majchrowski, Winczorek, 1998). It may be that military operations will take place outside the country's borders and it will not be necessary to modify the rules of the internal functioning of the state (e.g. if the state of war is the result of an obligation to joint defense arising from an international agreement).

Other extraordinary states include a state of emergency and a state of natural disaster. These are introduced in different situations and according to different procedures, but they also pose a risk to business operations. An example is the risk of flooding as a natural disaster, which led to the introduction of a state of natural disaster in September 2024 (Resolution of Council of Ministers on the introduction of a state of natural disaster in the area of parts of the Lower Silesian and Lubusz Voivodeship, 2024) and systemic risk justifying the introduction of a state of emergency. Such a state was introduced in the Podlaskie Voivodeship because of the so-called migration crisis on the Polish-Belarusian border (Resolution of the President of the Republic of Poland on the introduction of a state of emergency in the area of part of the Podlaskie Voivodeship and part of the Lublin Voivodeship, 2021).

Every organization should consider risk in its operations (Jajuga, 2019; Staniec, 2011; Woźniak, 2019). One element of this risk is legal risk (Thompson, Hopkins, 2024; Modras, 2023; Woźniak, 2019). There is no doubt that this concept also encompasses martial law regulations, as the risk of its introduction has recently increased. It may happen that a specific organization will be affected by the consequences of its introduction, which include restrictions on rights and freedoms. So, the analysis of these restrictions on individual rights and freedoms resulting from martial law in the context of business entities that will be the subject of this study, as this topic has not yet been addressed in the literature and is worth to disseminate.

There is only a few publications regarding legal risk management, especially in the Polish literature (Modras, 2022 and Kaczmarek, 2006 can be mentioned) and there is nothing about a martial law risk management.

## **2. Methods**

The issue discussed in this study will be examined based on the literature in the field of legal sciences and management sciences, as well as on the basis of legal acts. Legal acts are usually analysed through legal literature and judicial decisions (of Supreme Court). Such a research method is used in the legal sciences and is called the formal-dogmatic method and this method will also be used in this study. This method does not require to formulate hypotheses, as it shows the content and idea of the law.

This study examines a number of legal acts (shown in references), among them the Act on compensation for property losses resulting from restrictions on human and civil rights and freedoms during a state of emergency (2002) of November 22, Official Journal No 233, item 1955 and the Act of on martial law (2002) of August 29, Official Journal of 2025, item 504 will receive the most attention.

## **3. Results**

### **3.1. Introduction of martial law**

The act on martial law (2002) defines the procedure for declaring martial law, the rules of operation for public authorities, restrictions on rights and freedoms that may be introduced during martial law, and the manner of their implementation. It also specifies the principles of operation of the Supreme Commander of the Armed Forces. This act thus regulates a wide range of modifications to state activities, therefore, issues unrelated to restrictions on rights and freedoms will not be discussed here, as they are less relevant to the subject matter of this study.

Martial law is introduced at the request of the Council of Ministers to the President, if the aforementioned grounds for martial law are met. Upon approval of the request, the President issues a resolution on the introduction of martial law specifying the reasons for the introduction and the area where martial law is being introduced, as well as the types of restrictions on human and civil rights and freedoms, within the scope permitted by the act on martial law (Radajewski, 2018). This regulation is sent to the Sejm within 48 hours of its signing.

Martial law is effective from the date of President's resolution promulgation in the Journal of Laws of the Republic of Poland (i.e., on the website <https://dziennikustaw.gov.pl/DU>), although it is also made public through an announcement by the relevant voivode, by posting notices in public places, and in the manner customarily adopted in a given area. The customarily adopted method is the method traditionally used to inform about the content of the legal regulations in a given municipality, e.g., leaflets, or posting on a notice board at the municipal office or at the village council (Dąbek, 2004, Szewc, A., Szewc, T., 1999; Zadworny, 2014).

Martial law is in force until the date of its abolition by the President in the resolution or until the date of repeal of the Presidential resolution on the introduction of martial law by the Sejm.

### **3.2. Possible ways of limiting human and civil rights and freedoms**

The act on martial law specifies the permissible ways of restricting rights and freedoms after the introduction of martial law (Eckhardt, 2012; Prokop, 2002b), however, from the point of view of the impact on economic organizations, they can be systematized as follows:

- a) prohibitions on running business,
- b) orders to perform additional tasks,
- c) enabling state authorities to censor correspondence and the media,
- d) state interference in the business management,
- e) seizure of assets.

The executive branch, i.e. the Prime Minister, ministers and voivodes is to decide on the introduction of these restrictions. It can take appropriate acts based on the Presidential regulation on the introduction of martial law (Mażewski, 2010). These acts will be resolutions and administrative decisions.

#### **3.2.1. *Prohibition on running business***

During martial law, a ban on conducting a specific type of business activity may be imposed for a certain period of time, or a permit may be required to commence it. In addition to such a direct ban, indirect prohibitions may be introduced, as secondary consequences of prohibitions on specific behaviours or orders to refrain from specific behaviours (depending on how the legislator formulates it), which may be performed within the framework of a business:

- a) a ban on organizing and conducting mass events,
- b) a ban on conducting artistic and entertainment events that are not mass events as part of cultural activities,
- c) periodic suspension of classes in schools, including higher education institutions, with the exception of theological schools and seminaries,
- d) a ban on trading in domestic means of payment and currency exchange,
- e) a ban on operation of communication systems,
- f) switching off communication devices or temporary suspension of the communication services,

- g) depositing radio and television transmitting and receiving devices with the competent government administration authority or establishing another method of securing them against use in a manner that threatens state security or defense,
- h) suspension of postal services for a specified period,
- i) total or partial ban or restriction of the transport of passengers and goods by road, rail, air, sea, and inland waterway,
- j) a total or partial ban on flights of Polish and foreign aircraft over the land territory and territorial sea,
- k) a total or partial ban or restriction on the movement of Polish and foreign vessels in internal sea waters, the territorial sea, and inland waterways,
- l) a total or partial ban or restriction on the movement of all vehicles on public roads.

### 3.2.2. *Orders to perform additional tasks*

The opposite situation to the one described above is imposing on a business entity the obligation to perform specific tasks, that are necessary for the security or defense of the state, or ensuring supplies to the population. This provision is very generally formulated, as the scope of tasks is essentially unlimited, which results from the use of so-called general clauses, i.e., concepts referring to a system of values beyond legal system (Ziemiński, 1993).

Additionally:

- a) editors-in-chief of newspapers and radio and television broadcasters are obliged, at the request of public administration bodies, to immediately and freely publish or post announcements, decisions and resolutions of these bodies related to state defense and the security of citizens,
- b) natural persons and legal entities running agricultural holdings may be obliged to supply agri-food products to specific entities and to cultivate of specific plant species and animal breeding,
- c) carriers may be obliged to transport goods for the purposes of national defense and security.

### 3.2.3. *Enabling state authorities to censor correspondence and the media*

One of the crucial aspects of security during martial law is preventive censorship. This censorship involves the complete or partial withholding of publications, postal and courier shipments, and telecommunications correspondence, as well as the interruption of telephone conversations and transmissions of signals transmitted over telecommunications networks. Censorship is based on content that may pose a threat to national security or defense. The role of censorship and control authorities is performed by the relevant voivodes, who may order public administration bodies operating within the voivodeship to perform technical activities necessary to conduct censorship or control. For businesses entities offering postal, courier, telecommunications, and telephone services, this requires enabling censorship authorities to perform these tasks.

#### 3.2.4. *State interference in the business management*

During martial law, the state can influence the business management twofold. The first involves influencing decision-making processes by establishing a receivership in entities producing goods or providing services of particular importance to state security or defense. The receivership aims at ensuring the effectiveness of the production of goods or the provision of services and has the right to:

- a) participate in the work of the business's governing bodies,
- b) obtain from these bodies information necessary to perform their functions,
- c) accept the decisions of the business's governing bodies regarding the production of goods or the provision of services of particular importance to state security or defense,
- d) issue written instructions to the business's governing bodies regarding matters related to the production of goods or the provision of services of particular importance to state security or defense.

The second method of interference involves restricting the freedom of pricing. This deprives the parties to a contract of the principle of freedom of contract in this respect by:

- a) prohibiting periodic price increases for specific goods or services,
- b) mandating the application of established prices for goods or services that are fundamental to consumers' living costs.

#### 3.2.5. *Seizure of assets*

Conducting military operations may also require the use of property belonging to other entities when the armed forces' own resources are insufficient. In such a case, it is possible to:

- a) seize real estate necessary for the Armed Forces or state defense,
- b) seize or requisition road, rail, and air transport, as well as seagoing and inland waterway vessels, for state defense purposes,
- c) introduce the rent of premises and buildings based on an administrative decision for all premises and buildings, and in justified cases, also putting extra individuals in a residential unit or building.

#### 3.2.6. *Compensation of damages*

Although restrictions on rights and freedoms occur in a situation justified by a paramount interest, i.e., state security, the legislature does not deprive of the right to compensation entities affected. The Constitution establishes the principle of granting and paying compensation in accordance with a separate act. This act is the Act of November 22, 2002, on Compensation for Property Losses Resulting from Restrictions on Human and Civil Freedoms and Rights during a State of Emergency, 2022. It grants anyone who has suffered property loss as a result of restrictions on human and civil freedoms and rights during a state of emergency a claim for compensation from the State Treasury, while referring to the Act - Civil Code, 1964) for unregulated matters. This is important because the Code specifies the conditions for liability for damages, which include:

- a) the event,
- b) the damage,
- c) the causal relationship between the event and the damage.

Ad a) An event is a circumstance that caused damage, e.g. a vehicle collision (Czachórski, 1981). In the case of a state of martial law, this event will be the restriction of rights and freedoms following its introduction and during its duration (Kondek, 2021).

Ad b) Damage is defined as loss, or reduction of property or non-property (Szpunar, 2019; Ohanowicz, Górski, 1970), loss of legally protected goods (Wiśniewski, 2013), or a difference between the current property status and the status that would have existed if the event causing the damage had not occurred (Supreme Court Judgment, 1957). Damage thus understood in the light of the Civil Code includes two elements: loss, i.e. reduction in the value of property (Kaliński, 2011) and lost profit, i.e. lack of an increase in assets that would certainly have occurred if the damage had not happened; in other words, it is lost earnings (Kaliński, 2011; Pajor, 1982).

Ad c) A causal relationship is a relationship between an event and damage of such a kind that it is possible to say that the damage results from the event, that the damage is a consequence of the event (Dybowski, 1981).

However, the Act significantly modifies the Code's principles of damage compensation. First, it excludes the possibility of claiming benefits that the business entity could have obtained if the loss had not occurred, thus allows only compensation for pecuniary loss. Second, there is no possibility of restitution. The only way to compensate for the restriction of rights and freedoms during martial law is financial compensation (Kondek, 2021; Rogacka-Łukasik, 2014), i.e., transferring the value of the damage to the injured party in cash (Kondek, 2021), which simultaneously burdens them with activities related to get the damage repaired.

The Act also specifies the procedure for obtaining compensation. The first step is to submit an application to competent authority, which is the voivode with jurisdiction over the location of the property damage, which is imprecise (Kondek, 2021). However the regulations also provide for other circumstances affecting the voivode's jurisdiction, which can be omitted here. In addition to address details, date, and signature, this application must also indicate the type of restriction of rights and freedoms that resulted in the property loss, as well as its amount, time, location, and circumstances. Therefore, such an application must include appropriate justification, although it should not be overly formalized and should not be in the form of an official form.

Importantly, the requirement to provide the applicant's name and surname in an application does not deprive non-natural persons of the right to compensation and is likely an oversight by the legislature. This stems from the fact that the Act grants everyone the right to compensation, and by "everyone" should be understood any legal entity, regardless of their legal status—a natural person, a legal entity, or an organizational unit without legal personality (Rogacka-Łukasik, 2014).

The second stage is for the voivode to review the application and issue an administrative decision. The authority determines the amount of damages and compensation due; therefore, it is not bound by the application in this regard (Kondek, 2021). The decision must be issued within three months of submitting the application and is final, meaning that it cannot be appealed, which is the primary means of challenging administrative decisions, nor can it be requested for a retrial. The third stage of the compensation procedure is the payment of compensation within thirty days of the date the decision is served on the injured party.

A party dissatisfied with the amount of compensation granted in a decision may file a lawsuit with a civil court within thirty days of its delivery. This lawsuit is not a means of appealing the decision, but rather a transfer of the proceedings to the court (Kondek, 2021). Filing a lawsuit does not overturn the decision or suspend the payment of compensation. A significant simplification of court proceedings is the absence of the need to pay a court fee, as these lawsuits are exempt from court fees pursuant to the Act on Court Fees in Civil Cases, 1967.

A claim for compensation is time-barred after one year from the date on which the injured party learned of the financial loss. However, in any case, the claim is time-barred after three years from the date the state of emergency is lifted.

It should be emphasized that the compensation referred to in the discussed act is due in the event of lawful actions by public authorities. If public authorities violate the law by imposing martial law and restricting rights and freedoms, compensation for the resulting damage is based on the general principles set out in the Civil Code, including the right to full compensation covering actual damage and lost profits (Rogacka-Łukasik, 2014; Masternak-Kubiak, 2022; Radajewski, 2018).

## **4. Discussion**

Restrictions on rights and freedoms presented above as a consequence of an introduction of martial law shows that this may be a risky situation for business entities for two reasons. Firstly, due to the scale of their resources or the scope of their business, they could be the recipients of decisions that limit their rights (e.g. by seizing trucks necessary for the Armed Forces to transport ammunition). Secondly, legal protection against the consequences of state actions is significantly weakened. This is primarily due to the limitation of compensation to actual damage. Moreover proving actual damage requires indicating specific property damage. If it were possible to additionally claim lost profits, the organization that owns the example truck could indicate how much it would have earned if it had continued to use the truck and provide services to customers with it. The limitation of compensation entails the possibility of claiming only the possible costs of repairs (if damaged or worn out) or loss of value or fuel

used. Therefore, one can imagine a situation in which the owner of a truck confiscated for the purposes of military operations and then returned in undeteriorated condition and with slightly higher mileage will not be able to claim any compensation because its value has not decreased, even though in fact he will suffer a loss consisting in not generating revenues.

The vision of the potential possibility of introducing martial law in the area where the organization is based, with the resulting consequence in the form of restrictions on rights and freedoms, is undoubtedly included in the concept of risk, consisting in an undesirable effect for the organization caused by legal provisions (Thompson, Hopkins, 2024; Moorhead, Vaughan, 2015; Whittaker, 2003). Although the concept of legal risk is understood in various ways, there is no doubt that it includes the risk posed by the law itself, consisting primarily in the creation of new legal obligations. This risk factor can be referred as to regulatory risk (Modras, 2023).

Legal risk, like any other risk, requires management. Risk management is taking actions and decisions regarding risk, including (Jajuga, 2019; Thompson, Hopkins, 2024):

- a. risk identification (determination of the types of risk for a given entity),
- b. risk measurement (expressing the risk level numerically or qualitatively, e.g. low/medium/high),
- c. risk control (actions adjusting the risk level to a level acceptable by a given entity),
- d. risk monitoring and control (which emphasizes that risk management is a process, not a one-off activity).

Legal risk management is very different from the management of other risk categories, primarily due to the difficulties in its numerical expression and precise determination (Modras, 2023; Stopczyński, 2019). It therefore requires a different approach in relation to individual stages, which will be discussed below.

According to the ISO 31000 standard, risk identification is the search, recognition and description of sources of potential risk, risk events, their causes and consequences. Risk identification is possible using various methods: risk self-assessment, brainstorming, Delphi method, SWOT analysis, SWIFT method, creating risk maps and FEMA (Kokot-Stępień, 2015; Topczak, Patals-Maliszewska, 2019) and in various ways: bottom-up, top-down (Cagan, 2019; Staniec, 2011). Taking into account the characteristics of the legal risk considered here, it seems most appropriate to use the Delphi method, where the expert will be a person with legal skills. The role of such an expert is to search for legal regulations containing provisions with a potentially negative effect on the organization and to interpret them, linking their provisions to the organization's situation. First of all, it requires consideration of whether the organization is located in an area that may potentially be subject to martial law and whether, due to its subject of activity or assets, it may be subject to restrictions on rights and freedoms. This will be done in a bottom-up manner, where the organization's legal unit (or an external law firm) will provide the organization's managers with information about the risk arising from the law. It should also be remembered that such risk will be identified in two stages. First, the situation of the organization must be considered in the light of the provisions of the

act on martial law, 2002, and then in the light of the resolution of the President of the Republic of Poland introducing martial law and regulations and decisions issued on the basis of the President's resolution. At the current stage of risk management (before any martial law was introduced), it is enough to analyze the martial law act and relate its provisions to the organization's situation.

The next stage - risk measurement - involves estimating how severe the risk may be for the organization. This stage in the literature and the ISO 31000 standard is also referred to as risk assessment, analysis or evaluation (Modras, 2023). From the point of view of regulatory risk, at this stage it will be necessary to determine the potential consequences of legal acts regarding martial law. Because law uses language as a tool, it is difficult to use quantitative methods to measure legal risk. Therefore, qualitative methods and verbal assessment should be used to describe the risk as high, medium and low (or on a more extensive scale, if it is used in a given organization). Attempts to calculate the financial dimension of such risk can only provide an approximate result based on estimation (McCormick, 2010; Zawila-Niedzwiedzki, 2013). Assessment (measurement) of legal risk requires, first of all, expert knowledge in the field of law and the use of the Delphi method for risk description, scenario method and risk map taking into account the probability and severity of risk (Staniec, 2011).

Having found the risk factors and measuring them, an organization can start controlling or dealing with this risk, i.e. minimizing its impact and reducing the risk – in the framework of the organization's risk appetite. According to ISO 31000, this may include activities such as:

- risk avoidance (by giving up activities that involve risk),
- taking a risk if there is a chance of making money,
- removing the source of risk,
- reducing the probability of risk,
- change in risk consequences,
- sharing the risk with another entity,
- retention (acceptance) of risk.

Actions against risk can therefore be passive, i.e. stopping and taking risks in the organization) and active, by taking risk-mitigating actions (Modras, 2023). The literature also indicates that the choice of method should depend on the combination of two factors, namely the probability of occurrence of a risk factor and the amount of loss caused by the risk, as shown in Table 1.

**Table 1.**  
*Risk profiles and methods of treatment*

		Amount of loss	
		low	high
Probability	very often	acceptation, share	avoidance, reducing
	rare	retention, taking	avoidance, share

Source: own work based on Modras, 2023.

In the discussed case of the risk of martial law, its probability can be assessed as rare. However, the amount of potential loss must be estimated individually for each organization, depending on its exposure to restrictions on rights and freedoms. Depending on the result obtained, the organization may take action in accordance with the matrix indicated in Table 1. On this basis, it is possible to develop a plan for dealing with the risk of martial law for the organization. It is worth emphasizing that this plan should be prepared before the introduction of martial law, and on the basis of the act on martial law, 2002. It should include not only the rules for the operation of the enterprise during the restrictions, but also the rules for documenting the damage incurred, which may be very important in the context of a court trial.

Risk monitoring and review is broadly defined in ISO 31000 standards (primarily as verifying the effectiveness of control measures taken, improving risk controls and tracking new risks). Risk monitoring requires establishing key risk indicators, i.e. risk categories important for the functioning of the organization (Kaczmarek, 2006). In monitoring the risk of martial law, such a factor will be the president's regulation on martial law, and then regulations of relevant ministers and administrative decisions of authorized bodies addressed to the organization. Their issuance requires monitoring by the organization and possible modification of the martial law risk management plan.

## 5. Summary

Martial law is a situation in which important changes occur in the management of the state. Civil liberties (including the freedom to undertake and conduct business activities) may be significantly limited. An interesting example of how a state of emergency may affect business entities may be the well-known historical fact of using Parisian taxis to transport French troops to the Battle of the Marne field. After years of peace and stability, military operations across the Poland eastern border and disturbing statements by politicians indicate an increase in the risk of Russia attacking Poland or other European countries, and therefore an increase in the risk of imposing martial law. For business organizations, this type of risk is a legal risk, and like any other type of risk, it requires management.

Legal risk management differs significantly from the management of other types of risk, in particular in terms of identification and measurement methods. However, among the legal risks, the risk of martial law is distinguished by its level of difficulty due to the extremely difficult possibilities of determining if and to what extent legal risk poses a threat to a specific organization since there is no comparative material. The only one Polish decree on martial law, 1981, was issued in a different political situation and did not apply to economic entities. We can only mention its art. 12 (prohibited tourism and nautical sports in internal and territorial waters), art. 13 (prohibited the organization of artistic, entertainment and sports events)

and art. 17 (prohibited the use of printing devices) that are slightly in common with running a business. In turn, the regulation of the President of the Republic of Poland on the introduction a state of emergency, 2021, prohibits the organization of mass events.

These shortcomings, however, do not eliminate the need to assess the risk the organization is exposed to in the event of martial law being introduced. Pursuant to the act on martial law, 2002, analysed in this study, the following issues can be identified for consideration in the form of a general version of a check-list that can be used by business entities to identify and measure the risk of martial law:

- a) whether the organization conducts a type of activity that may be prohibited,
- b) how to prepare for a period without revenues in the event of a ban on running a business of a given organization,
- c) how to document the amount of employee remuneration and the basis for its calculation as well as other costs incurred at that time in the event of a ban on running a business,
- d) what types of additional tasks (including deliveries of agricultural goods or transport) may be ordered and how to prepare for them in terms of personnel, materials, logistics, etc.,
- e) whether the goods provided by the organization may be subject to pricing,
- f) how to prepare technically to carry out censorship tasks,
- g) how to transfer or secure transmitting and receiving devices,
- h) how to cooperate smoothly with the receivership administrator,
- i) what types of property may be needed during martial law and how to prepare for operation in the event of seizure of property used to run business, including means of transport.

After martial law is introduced by the President, it will be necessary to:

- a) determining whether martial law was introduced legally (it mainly affects the determination of the amount of damage),
- b) determining the beginning of the limitation period and filing for compensation before its expiry,
- c) collecting evidence confirming the amount of damage and costs incurred (they may be particularly useful during court proceedings),
- d) calculation of the amount of damage suffered,
- e) quick receipt of the administrative decision determining the amount of compensation (compensation will be paid within 30 days from the date of its delivery),
- f) comparison of the amount of compensation paid with the amount of damage suffered,
- g) preparing a lawsuit and filing a lawsuit after receiving an unfavorable decision determining the amount of compensation.

Using these lists, an organization can adapt them to its own needs and identify, measure (which will require assigning its own measures), control and monitor the risk, for example following the ISO 31000 standard. However, the *sine qua non* condition is the awareness of the existence of the risk of the martial law.

This study aims at promoting the knowledge about this type of risk among managers and management scientists. They can then examine how to describe and measure different risk factors in different types of business entities, so the next step in scientific research is to find and define risk metrics and martial law risk control techniques. The frames of an article do not let to develop these topics wider. The most important message taken from this study should be the existence and understanding of martial law risk.

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