**Statement by a reviewer of an article  
to be published in the journal   
*Problems of Economics and Law* (ISSN 2657-4888)**

I, ……………………………………………………………., a reviewer of an article to be published in the scientific journal *Problems of Economics and Law*, published by the University of applied Sciences in Tarnow, Poland, declare that a conflict of financial and/or non-financial (personal, professional) interest in relation to persons and/or organisations\*:

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