

**Statement by a reviewer of an article  
to be published in the journal  
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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\*:

- does not occur
- occurs in relation to persons and/or organisations (please specify):

.....  
.....

.....  
(Place, date)

.....  
(Legible signature of the reviewer)

\* Please underline the appropriate option.