



**ROZWÓJ
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NARODOWA STRATEGIA SPÓJNOŚCI



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Principles of undertaking an economic activity in Poland by the foreign entrepreneurs

I. General information

The basic legal act that regulates the undertaking and pursuing an economic activity in Poland is the Freedom of Economic Activity Act of 2nd July 2004 (Journal of laws no. 173, pos. 1807) as amended. The economic activity is a professional profit-gaining activity in the field of production, construction, commerce, services and in the prospecting for, exploration and extraction of minerals from deposits, as well as professional activity conducted in an organized and uninterrupted manner. In Poland an entrepreneur is a natural person, legal person and – if it is endowed with legal personality by force of a separate act – an organizational entity which is not a legal person, but conducts an economic activity in their own name. Partners in a civil partnership are also entrepreneurs to the extent of an economic activity conducted by them. In general the assumption, conduct and termination of the economic activity are free to all on an equal-rights basis, subject to conditions determined in provisions of law. Foreign persons from the European Union's Member States may undertake and conduct an economic activity on the same terms as Polish citizens.

Polish public administration authorities are friendly toward foreign applicants: all the matters are settled without unnecessary delay. The competent unit can neither reject the application for entry into a register if there is a lack of necessary enclosed documents to the application nor demand any documents that are not to be presented or submitted according to the provision of law.

The entrepreneur may undertake an economic activity on the day when the application for entry into the Business Activity Central Register and Information Record has been lodged or when they have been registered in the National Court Register. The entrepreneurs being natural persons are subject to the registration. In general the joint-stock company in organisation may undertake an economic activity before the entry





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into the register of entrepreneurs. If the provisions impose an obligation to have appropriate professional qualifications when conducting an economic activity of certain type, the entrepreneur is obliged to ensure that all the actions connected with the economic activity are to be conducted directly by the entitled person having such professional qualifications.

II. Entrepreneur registration in the municipality/city office:

A. Business Activity Central Register and Information Record

A natural person may register an economic activity in Poland via Internet from any location in Poland and abroad without necessity to visit the office. In order to register an economic activity the natural person has to lodge an application for entry in the Business Activity Central Register and Information Record (CEIDG).

The Business Activity Central Register and Information Record is conducted in the teleinformation system by the competent minister of economy. The Business Activity Central Register and Information Record is designed:

- to register the entrepreneurs being natural persons,
- to provide the information on entrepreneurs,
- to provide an access to the files provided by the Central Information Centre of the National Court Register free of charge;
- to enable to establish a date and scope of the changes of the entries in the Business Activity Central Register and Information Record

A natural person lodges an application for the entry in the Business Activity Central Register and Information Record by means of an e-form that is available on the website of the Business Activity Central Register and Information Record, in the Public Information Bulletin of the competent minister of economy and by means of the electronic platform for public administration services.





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The application for entry in the Business Activity Central Register and Information Record may also be lodged personally on a form in the municipality office chosen by the entrepreneur or sent by registered mail.

The Business Activity Central Register and Information Record sends per e-mail appropriate data contained in the application for the entry in the Business Activity Central Register and Information Record which are necessary to get an entry

- in the Country Official Register of Units of the National Economy (REGON),
- of the tax identification application referred to in provisions on rules of records and identification of taxpayers and payers (NIP),
- of the contribution payer application within the meaning of the provisions on social insurance system and
- of lodging the declaration on the choice of the taxation form being the subject to income tax or the application for taxation in form of a tax deduction card,
- of registration application referred to in the provisions on Value Added Tax (VAT),

The application for entry in the Business Activity Central Register and Information Record are free of charge. It is assumed that the data recorded in the Business Activity Central Registration and Information Record are true. All the data and information provided by the Business Activity Central Register and Information Record are overt. Everyone has an access to those data and information.

The entry into the register of business activity is performed at the time the data are published in the Business Activity Central Register and Information Record, but no later than on the next working day following the day the application has been received. The entry in the Business Activity Central Register and Information Record is performed if the application is correct and was lodged by the entitled person. The system of the Business Activity Central Register and Information Record sends to the





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applicant under the given e-mail address the confirmation that the application has been lodged.

B. Necessary forms: CEIDG-1 form

The application for entry into CEIDG is performed on the official CEIDG-1 form
CEIDG-1 APPLICATION FOR ENTRY IN THE BUSINESS ACTIVITY CENTRAL REGISTER AND INFORMATION RECORD.

This form includes also an application for entry in the Country Official Register of Units of the National Economy (REGON), the identification application to the director of the Revenue Office NIP, declaration on the choice of the taxation form being the subject to income tax or the application for taxation in form of a tax deduction card, the application or changing the application of the contribution payer to the Social Insurance Company ZUS or the application for the continuation of the farmer social insurance. The registration application may also be enclosed to the application for entry in CEIDG under the Value Added Tax (VAT-R form).

The CEIDG-1 form is available on-line: www.firma.gov.pl or www.ceidg.gov.pl, as well as via the Electronic Platform for Public Administration Services (ePUAP) <http://epuap.gov.pl/wps/portal/>. The application for entry in CEIDG must be signed using: certified electronic signature or the signature confirmed by the Trust Profile under the ePUAP.

III. Legal forms of undertaking an economic activity in Poland by foreign commercial law companies



Projekt współfinansowany przez Unię Europejską w ramach Europejskiego Funduszu Rozwoju Regionalnego



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By force of the Polish law foreign entrepreneurs conducting an economic activity to the greater extent are endowed with the possibility to undertake such an economic activity in Poland after the registration of:

- the representation,
- the subsidiary of the foreign entrepreneur,
- Polish commercial law company.

A. Representation

In general the issue of representation is regulated in section 6, Article 94-102 of the Freedom of Economic Activity Act of 2 July 2004 (Journal of laws no. 173, pos. 1807 as amended). However, the scope of activity of the representation includes only advertising and sales promotion for the foreign companies. An economic activity that is profit-oriented is excluded. The establishment of representation requires the entry into the register of foreign entrepreneurs representation conducted by the competent minister of economy. The entry into the register is performed by the competent minister of economy on the grounds of the lodged application and pursuant to the content of the application. The minister of economy in such situation functions as a supervisory authority.

Necessary documents:

1. The application in the Polish language version shall include:

- name, registered office and legal form of the represented entrepreneur;
- object of the economic activity of the foreign entrepreneur;
- name, surname and address on the territory of the Polish Republic of the person entitled to represent the foreign entrepreneur;
- address of the representation on the territory of the Polish Republic.

2. The following shall be enclosed to the application:





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- if a foreign company acts on the grounds of the founding act, agreement or the articles of association – the copy of those documents
- if a foreign company already exists or operates on the ground of the registration – the copy of this registration
- declaration of a foreign company on the appointment of the representative on the territory of the Polish Republic.
- documents, right of the foreign company to use the premises where the registered office of the representation is located
- extract from the commercial register of the foreign company

Attention!

All the documents in the foreign language version shall be translated by the sworn translator because Polish is the official language of Poland!

Shall the registration in the Register of foreign entrepreneurs' representation be completed, you will be informed about it by means of the official decision. The official fee for this procedure amounts to 6,713,- PLN (Journal of laws no.225, pos. 1635). The fee must be transferred on the following bank account:

Urząd m.st. Warszawy dla Dzielnicy Śródmieście

ul. Nowogrodzka 43, 00-950 Warszawa,

Bank PEKAO S.A.VO. w Warszawie

45 1240 1066 1111 0010 0317 1881

The obligation to pay the fee results from the fact of lodging the application. The proof of payment must be submitted in original version together with the application. The application and all the necessary documents and attachments may also be sent by post.

Ministerstwo Gospodarki,





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Departament Administrowania Obrotem

Plac Trzech Krzyży 3/5

00-507 Warszawa

or lodged personally in the Ministry of Economy on the ground floor (Stanowisko ds. Obsługi Interesantów).

The representation is obliged to handle accounts in the Polish language version pursuant to the provisions of the Polish law on accounting. From a tax point of view the representation is obliged to lodge an application for the Tax Identification Number (NIP). After the registration the representation is obliged to apply for the State Statistical Number - REGON – at the Statistical Office. Then the obligation to register in the Social Insurance Company ZUS should be born in mind.

B. Subsidiary

The foreign entrepreneur needs a subsidiary when he wants to conduct an economic activity in Poland. It means that he is going to operate consistently on the grounds of the long-term agreements and by employing some local workers (as opposed to the posted workers). In such a case it is necessary to apply for entry into the register of entrepreneurs or of business activity in Poland. However, it is possible only when he starts an economic activity or creates a subsidiary or a representation there. The representation enables only the performance of additional activities such as advertising, that's why it is often insufficient. The subsidiary constitutes, on the other hand, a separate organisational unit of the foreign entrepreneurship that operates outside the main company and has no legal personality.

The main advantage of a subsidiary is the possibility to make use of the already constituted legal form of the company also in Poland. In such a way the legal identity and continuity of the company/entrepreneurship may remain unchanged. Furthermore, all that enables the customers, parties to the agreement and consumers to recognize





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and identify the foreign company since its name is given together with the translation of its legal form and addendum „Oddział w Polsce” (subsidiary in Poland). The entrepreneur is not obliged to start an economic activity in Poland, since it is connected with greater establishment costs (e.g. contribution to the company’s share capital; costs of the notarially authenticated founding act, etc.). Furthermore, he is not obliged to observe all the provisions laid down by the company law of the country of establishment.

The only disadvantage is the unlimited liability of the foreign company with its all assets for the subsidiary’s obligations as opposed to the establishment of the Polish limited liability company. The foreign entrepreneur starting a subsidiary may conduct an economic activity only in the field of the object of his foreign company. However, the field in which the subsidiary is going to operate does not have to be so extended as that of the foreign main company; it may as well take over only some of its activities.

The Freedom of Business Activity Act of 2 July 2004 stipulates the following:

- A person appointed by the subsidiary will be responsible for its representation
- A subsidiary needs to be registered in the register of entrepreneurs (KRS). Before that it must not undertake any activity.

The details concerning the registration procedure are regulated by the National Court Register Act of 20 August 1997. The regulations of the Article 36 of this act are binding also for the subsidiaries of the foreign companies that are established in Poland. Pursuant to the Article 36 no. 14 of the National Court Register Act it is necessary to provide the following information:

- The name of the foreign company together with its legal form
- Registered office and address of the foreign company
- If the foreign company conducts its economic activity on the ground of the entry into the register – the one in which the company figures together with its number





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of registration as well as the name of the office that keeps the register and the files (extract from the commercial register).

- Despite the obligations arising from the provisions laid down by the National Court Register Act pursuant to the Article 89 of the Freedom of the Business Activity Act the foreign entrepreneur is also obliged to the following:
- give the name, surname and address on the territory of the Polish Republic of the person entitled by the subsidiary to represent the foreign company,
- enclose a notarially authenticated sample of the signature of the person entitled by the subsidiary to represent the foreign company,
- if he operates on the grounds of the founding act, agreement or the articles of association, enclose the copies of those documents together with their sworn translation into the Polish language to the registration files of the subsidiary,
- if he operates or conducts his economic activity on the grounds of the entry into the register enclose the copy of this register together with its sworn translation into the Polish language to the registration files of the subsidiary.

The court fees amount to about 1000 PLN in total (fee for the entry into the National Court Register: 500 PLN and placing a public announcement in the Official Journal concerning the entry into the National Court Register: 500 PLN). The obligation to pay the fee results from the fact of lodging the application. The proof of payment must be submitted in original version together with the application.

Under the following conditions the Polish subsidiary may be banned from conducting an economic activity by the competent minister. Such situation may occur especially when

- the subsidiary evidently and seriously violates the Polish law,
- the liquidation of the main subsidiary takes place and the foreign entrepreneur has no right to conduct an economic activity or dispose of its assets,
- the activity of the foreign country threatens the protection of the state secret or any other substantial public interest.





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The provisions of the Polish code of commercial companies concerning the liquidation procedure of the limited liability company shall also apply to the liquidation of the subsidiary.

A subsidiary is obliged to handle accounts in the Polish language version pursuant to the provisions of the Polish law on accounting. From a tax point of view the subsidiary is obliged to lodge an application for entry into the register and for the Tax Identification Number (NIP). The subsidiary constitutes a permanent establishment of the company with respect to the double taxation agreement, that's why all its profits are subject to taxation. After the registration the subsidiary is obliged to apply for the State Statistical Number - REGON – at the Statistical Office. Then the entrepreneur is obliged to open a bank account for the processing of payment transactions of the subsidiary. Subsequently, the obligation to register in the Social Insurance Company ZUS should be born in mind.

Necessary documents:.

- KRS-W10: Application for entry into the register of entrepreneurs, subsidiary of the foreign entrepreneur, main subsidiary of the foreign insurance company;
- KRS-WK: SUPERVISORY BODIES OF THE COMPANY / THE SHAREHOLDER ENTITLED TO REPRESENT THE COMPANY;
- KRS-WM: OBJECT OF THE ACTIVITY
- KRS-WJ: REPRESENTATION OF THE FOREIGN COMPANY
- NIP-2 IDENTIFICATION APPLICATION / RENEWAL APPLICATION OF A LEGAL PERSON OR AN ORGANISATIONAL UNIT HAVING NO LEGAL PERSONALITY, WHICH IS A TAXPAYER OR PAYER





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RG-1: application for entry into the Country Official Register of Units of the National Economy or for the changes of the characteristics included in the application.

- if the foreign company acts on the grounds of the founding act, agreement or the articles of association – the copy of those documents;
- declaration of the foreign company on the appointment of the representative on the territory of the Polish Republic together with the notarially authenticated sample of their signature.
- documents, right of the foreign company to use the premises where the registered office of the representation is located
- extract from the commercial register of the foreign company
- notarially authenticated samples of signatures of the management board and the authorized representative

Attention!

All the documents in the foreign language version shall be translated by the sworn translator because Polish is the official language of Poland!

C. Registration of the Polish commercial law company

Foreign entrepreneurs who plan to conduct an activity in Poland in the form of a commercial company register their company in the register of entrepreneurs of the National Court Register. This register is conducted by the economic courts (economic divisions of the regional court). The registration procedure applies to such forms of economic activity as: general partnerships, professional partnerships, limited partnerships, limited joint-stock partnerships, joint-stock companies and limited liability companies.





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In order to set up a company it is necessary to prepare a deed of association (or articles of association) in writing in the form of the notarial deed (except from the general and professional partnership). Together with the application for entry into the KRS register the entrepreneur lodges also the following:

- application for entry into the REGON system;
- application of the contribution payer to the social insurance company ZUS;
- identification or renewal application referred to in the Act of 13 October 1995 on the rules of records and identification of taxpayers and payers together with the appointment of the competent director of the Revenue Office.

To the application for the first entry into the register of entrepreneurs the applicant should also enclose the copy of the deed of association and the document certifying the right to use the premises where the registered office is located.

The National Court Register was established on the grounds of the National Court Register Act of 20 August 1997 (Journal of laws 2001 no. 17, pos. 209 as amended) and operates since 1st January 2001. The National Court Register is designed to ensure the universal access to fast and reliable information on the legal statute of the registered subject (Central Information Centre of KRS), the most important facts about their financial situation as well as the method of their representation.

1. General partnership

Name of the company in the Polish language: Spółka Jawna (s.j.)

Legal basis: Code of Commercial Companies of 15.09.2000, Journal of laws 2000 no. 94 pos. 1037 as amended

Legal form: partnership, no legal personality, however it may in its own name acquire rights, including ownership of immovable properties and other rights in rem, incur obligations, sue and be sued

Establishment: with the conclusion of the founding act

Registration: it must be registered in the commercial register





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Form of the agreement: it must be made in writing or else shall be void and of no effect

Liability: the shareholders are jointly and severally liable for the company's obligations, but at the same time they are held subsidiary liable, i.e. the creditor of the company may take an enforcement proceedings on the shareholder's assets only when the enforcement proceedings on the company's assets proved to be ineffective; the shareholders' subsidiary liability does not apply to the company's obligations resulting from its entry into the register

2. Professional partnership

Name of the company in the Polish language: Spółka Partnerska (sp.p.)

Legal basis: Code of Commercial Companies of 15.09.2000, Journal of laws 2000 no. 94 pos. 1037 as amended

Legal form: partnership, no legal personality, however it may in its own name acquire rights, including ownership of immovable properties and other rights in remit, incur obligations, sue and be sued

Establishment: with the conclusion of the founding act

Registration: it must be registered in the commercial register

Form of the agreement: it must be made in writing or else shall be void and of no effect

Characteristics: the company's shareholders may practise the following liberal professions: lawyer, pharmacist, architect, statutory auditor, insurance agent, tax advisor, accountant, doctor, dentist, veterinary surgeon, notary, nurse, midwife, business lawyer (legal advisor), patent attorney, property surveyor and sworn translator

Liability: the shareholder is neither liable for the company's obligations resulting from the fact that other shareholders practise their liberal professions in the company, nor for the company's obligations resulting from an act or omission by





the persons employed by the company on the grounds of the employment agreement or any other legal relationship who were subordinate to another shareholder in the area of rendering services related to the object of the company; the deed of association stipulates that one or more shareholders take the liability as the shareholders of the general partnership

3. Limited partnership

Name of the company in the Polish language: Spółka komandytowa (sp.k.)

Legal basis: Code of Commercial Companies of 15.09.2000, Journal of laws 2000 no. 94 pos. 1037 as amended

Legal form: partnership, no legal personality, however it may in its own name acquire rights, including ownership of immovable properties and other rights in rem, incur obligations, sue and be sued

Establishment: with the conclusion of the founding act and entry into the commercial register

Registration: it must be registered in the court commercial register

Form of the agreement: must be made in the form of a notarial deed

Liability: the limited partner is liable for the company's obligations to its creditors but only up to the amount of their contribution,

the general partner is liable like a shareholder of the general partnership

4. Limited joint-stock partnership

Name of the company in the Polish language: Spółka komandytowo-akcyjna (S.K.A.)

Legal basis: Code of Commercial Companies of 15.09.2000, Journal of laws 2000 no. 94 pos. 1037 as amended

Legal form: partnership, no legal personality, however it may in its own name acquire rights, including ownership of immovable properties and other rights in rem, incur obligations, sue and be sued





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establishment: with the conclusion of the articles of association and registration into the commercial register

registration: it must be registered in the court commercial register

form of the agreement: must be made in the form of a notarial deed

liability: the shareholder is not liable for the company's obligations, the general partner is liable like a shareholder of the general partnership

5. Limited liability company

Name of the company in the Polish language: Spółka z ograniczoną odpowiedzialnością (sp. z o.o.)

Legal basis: Code of Commercial Companies of 15.09.2000, Journal of laws 2000 no. 94 pos. 1037 as amended

Legal form: capital company, has legal personality

Establishment: with the conclusion of the founding act and entry into the commercial register

Registration: it must be registered in the court commercial register

Form of the agreement: must be made in the form of a notarial deed

Liability: up to the amount of the share capital

Characteristics: minimal share capital 5000 PLN, the share capital provided in the agreement should be paid completely before the company's registration in the commercial register, minimal contribution 50 PLN. The emerging company is established with the conclusion of the founding act.

It is also possible to establish a sole proprietorship with limited liability, but it cannot become a part of another sole proprietorship

6. Joint-stock company

Name of the company in the Polish language: Spółka akcyjna (S.A.)

Legal basis: Code of Commercial Companies of 15.09.2000, Journal of laws 2000 no. 94 pos. 1037 as amended





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Legal form: capital company, has legal personality

Establishment: with the conclusion of the founding act, shareholder contribution payments, appointment of the company's supervisory bodies and entry into the commercial register

Registration: it must be registered in the court commercial register

Form of the agreement: must be made in the form of a notarial deed

Liability: only with the made contribution

Characteristics: minimal share capital 100 000 PLN,
minimal share value 1/100 PLN

The emerging company is established when all the shares have been taken over. A joint-stock company cannot be established only by a sole proprietorship. The registration in the commercial register is performed pursuant to the provisions of the National Court Register Act of 20.08.1997, Journal of laws 1997 no. 121 pos. 769 as amended

7. FOUNDING OF THE LIMITED LIABILITY COMPANY – GENERAL INFORMATION

The so called “one window procedure” pursuant to which the whole registration procedure is conducted by a competent authority applies also to the establishment of a commercial company. It means that a separate registration for tax purposes (application for NIP) at the tax authority, registration at the Revenue Office for the assignment of the REGON number as well as the application to the ZUS (Social Insurance Company) are no longer needed. All above mentioned forms and documents are to be lodged to the competent registry court together with the application for entry into the commercial register and subsequently the registry court hands them over to a competent authority. However it is worth mentioning that the entrepreneurs having statutory obligation to register for the Value Added Tax (VAT) and those who have made a decision to register voluntarily are obliged to personally submit an appropriate form (VAT-R) to the tax authority.





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PRACTICAL TIPS:

- All the documents must be submitted with their sworn translation into the Polish language.
- The extract from the commercial register must be submitted together with an apostille.
- The deed of association should be drawn up pursuant to the Polish national law. It is urgently recommended to contact a specialist.
- In general the registry court is obliged to perform the entry into the register within 7 days, otherwise the application is rejected;
- The entry into the commercial register is subject to the payment of fee amounting to 1000 PLN.
- The registration for the Value Added Tax (VAT) is subject to the payment of fee amounting to 170 PLN.
- The contributions necessary to cover the share capital must be submitted completely.
- A limited liability company may not be established only from another sole proprietorship with limited liability.
- The decision shall be made whether to employ an accountant or hand over the accounts to an external accounting company.

LTD. COMPANY	SUBSIDIARY
FOUNDATION COSTS	
comparable The costs for the notarial authentication: (depend on the value of the share capital) amount to by the minimal share capital of	Comparable No costs for the notarial authentication





5,000 PLN Court fee: 1,000 PLN Value Added Tax registration (VAT): 170 PLN	Court fee: 1.000 PLN Value Added Tax registration (VAT): 170 PLN
LEGAL PERSONALITY	
A separate independent unit with its own legal personality on an external level.	Has no legal personality and that's why it is dependent on the parent company; constitutes an organisational unit of the parent company.
MANAGEMENT	
The obligation to have a registered office in Poland does not concern the managing directors of the limited liability company.	In the subsidiary a person who lives in Poland is entitled to represent the company.
POSSIBILITY OF TRANSFORMATION	
Provided that the legal provisions are observed it is possible to change the limited liability company into another commercial law company	There is no possibility to change to limited liability company into another commercial law company
REPRESENTATION RULES	
According to the Polish commercial and civil code	The complex representation rules of the foreign parent company which in some cases are not known to the Polish law
LIABILITY	
Limitation of liability up to the share capital	Liability of the main company

Necessary documents:.





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- KRS-W3: Application for entry into the register of entrepreneurs: LIMITED LIABILITY COMPANY
- KRS-WK: SUPERVISORY BODIES OF THE COMPANY / THE SHAREHOLDER ENTITLED TO REPRESENT THE COMPANY;
- KRS-WM: OBJECT OF THE ACTIVITY
- KRS-WE: SHAREHOLDER OF A LIMITED LIABILITY COMPANY BEING THE SUBJECT TO THE ENTRY INTO THE REGISTER
- NIP-2 IDENTIFICATION APPLICATION / RENEWAL APPLICATION OF A LEGAL PERSON OR AN ORGANISATIONAL UNIT HAVING NO LEGAL PERSONALITY, WHICH IS A TAXPAYER OR PAYER
- RG-1: application for entry into the Country Official Register of Units of the National Economy or for the changes of the characteristics included in the application.

documents, right of the foreign company to use the premises where the registered office of the representation is located;

- notarially authenticated samples of signatures of the management board and the authorized representative
- 2 copies of the articles of association
- list of the company's shareholders
- declaration of the management board on the submission of the contributions necessary to cover the share capital
- personal data of the company's director

IV. Economic activity regulation

In general the undertaking of an economic activity in Poland does not require any permit or license. The most important branches from the point of view of the state interest are subject to the special control. The state enables the entrepreneur to





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undertake an economic activity in these economic branches after obtaining a license, permit or entry into the register of regulated activity.

A. Licences

A license is necessary if the entrepreneur wishes to undertake an economic activity in Poland in the following branches:

- prospecting for, exploration and extraction of minerals from deposits, container-free depositing of the substances as well as disposal of waste in the rock formations including underground workings,
- production of and trade in explosives, weapons and ammunition as well as products and technologies for military and police purposes,
- production, processing, storage, transmission as well as supply of and trade in fuel and energy,
- protection of people and property
- radio and television,
- transportation by air,
- gaming houses.

A license is granted for a limited period of time for at least 5 months up to 50 years.

B. Regulated economic activity

An economic activity may be conducted under a granted license i.a. in the following branches:

- Organisation of and conducting the gambling activity,
- Banks registration,
- Insurance and reinsurance activity,
- Conducting an activity in the area of public security trading,
- Conducting an activity in the Special Economic Zone,





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- Investment fund establishment,
- Pension fund establishment,
- Transportation by air (with some exceptions), airport establishment and management,
- Delivery service, including universal postal services, connected with transport and delivery on a domestic and international scale, delivery of mailings and insured letters of less than 2,000 g,
- Production of pharmaceutical products and medical equipment, operating a pharmacy and other pharmaceutical centres, production of products for veterinary use, customs and commission warehouses designed for pharmaceutical products and medical equipment.

In case of the so called regulated activity the entrepreneur may conduct this activity only when he has fulfilled all the conditions imposed in this act and is registered in the appropriate register that regulates this activity. The authority conducting the register of the regulated activity effects an entry upon application of the entrepreneur after the entrepreneur has lodged a declaration on fulfilment of the conditions imposed by the act. The declaration is to be made in writing.

The so called regulated activity constitute in particular:

- production, filling, rectification, contamination and dehydration of ethanol as well as separation of ethanol from other products; production and filling of vodka,
- production of tobacco products,
- investigation services,
- production and delivery of the vehicle registration plates,
- packaging of and trade in plant protection products,
- supply of travel services, including sport and shooting events for foreigners organized in Poland and abroad,
- Operating the customs agencies,





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- Production and filling of wine products, telecommunication services, other license-free postal services, trade in seed,
- production, storage and trade in bio-components, currency exchange offices

The economic activity in the field of a domestic and international transport by road and railway may be undertaken and conducted only within the framework of one license.

V. Notifying the Statistical Office about the undertaking of the activity and assigning of the statistical number in the REGON system

The Country Official Register of Units of the National Economy (REGON) creates a set of information on the units of the national economy, in particular on the entrepreneurs, that is conducted in the information system. Every entrepreneur in Poland is obliged to register the conducted activity in REGON.

The unique identification number REGON is assigned to every subject. The entry into the REGON register of the entrepreneurs who are natural persons is performed on the grounds of the data from the application for entry in the Business Activity Central Register and Information Record that is submitted by the entrepreneur by means of an electronic form that is available on the website of the Business Activity Central Register and Information Record, in the Public Information Bulletin of the competent minister of economy and by means of the electronic platform for public administration services ePUAP.

The entrepreneur who is not a natural person lodges the RG-1 application in the competent economic division of the National Court Register that sends ex officio the documents to the Statistical Office in order to assign the identification number





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REGON.

On demand of the legal persons registered in REGON, organizational units having no legal personality as well as natural persons conducting the economic activity the Statistical Offices may issue a document certifying the assignment of the identification number REGON, but no later than within 7 working days since the demand has been received. However, the RG-1 application or the copy of the CEIDG-1 application that will be sent to the Statistical Office are regarded as demand to issue a document certifying the assignment of the identification number REGON of the subject referred to in the application.

Shall any circumstances occur that entitle the entrepreneur to lodge an application for entry into the REGON register directly in the Statistical Office, all the persons having secure electronic signature may use the possibility to lodge an electronic application for entry. The log-in to the system is performed via the following website:

<https://esp.stat.gov.pl/ESP/default.aspx>

VI. Opening a bank account and creating the company stamp

In Poland the entrepreneur must have a bank account. Making and receiving payments connected with the conducted economic activity is performed by means of a bank account of the entrepreneur in any case, when:

- the party to the business which constitutes an underlying cause of payment is another entrepreneur and
- the one-time business value, no matter the amount of payments resulting therefrom, is greater than 15,000 EUR translated into PLN pursuant to the current exchange rate declared by the National Bank of Poland on the last day of the month preceding the month in which the business took place.





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Opening a bank account is connected with some formalities. In order to open a bank account you have to visit the nearest subsidiary of the bank chosen by you and submit all the necessary documents, i.e. ID card and the documents that confirm the identity of the entrepreneur.

Documents necessary to open a bank account

1) For the emerging companies:

- the deed of association in the form of a notarial deed
- unanimous resolution by the company's shareholders on the appointment of the representative (unless the board of directors has been established)
- copy of the application lodged by the registry court (together with the acknowledge of receipt)
- Copies of the ID cards of all persons entitled to the representation

2) For the existing companies:

- Copy of the extract from the commercial register
- Copy of the deed of association in the form of a notarial deed
- Tax Identification Number NIP and state statistical number REGON
- unanimous resolution by the company's shareholders on the appointment of the representative (unless the board of directors has been established)
- Copies of the ID cards of all persons entitled to the representation

3) For the subsidiaries with the foreign capital:

- the documents certifying the registration of the company in Germany (extract from the commercial register, deed of association) together with the sworn translation into the Polish language and confirmed by an apostille,
- the tax residence (if any) issued by the tax authorities
- Copies of the ID cards of all the persons entitled to the representation





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In Poland it is common to have a company stamp. The company stamp should include basic information concerning the entrepreneur, which is obligatory in Poland.

A natural person conducting an economic activity should take care of placing the following information on the company stamp:

- name of the company
- name and surname of the entrepreneur
- registered office of the company
- Tax Identification Number NIP (Article 16 of the Freedom of Business Activity Act)
- REGON number

The commercial law companies must take care of making additional information available. In their case it is advisable to give the following:

- company's subsidiaries;
- registered office and address;
- the designation of the registry court in which all the documents of the company are kept as well as the number under which the company is registered;
- in case of the limited liability companies also the amount of the share capital;
- in case of the joint-stock companies also the amount of the share and paid-up capital;
- NIP – Tax Identification Number
- REGON number

The company stamp may include further information, such as phone numbers, e-mail addresses, websites, number of bank accounts. It is worth providing the company's logo.





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VII. The registration at the Revenue Office for the assignment of the Tax Identification Number NIP

The registration at the Revenue Office for the assignment of the Tax Identification Number NIP is obligatory for all entrepreneurs. To the application for the tax identification the applicant should also enclose the authenticated and officially certified copy of the documents that confirm the information included in the application, in particular:

- copy from the National Court Register;
- certificate about the registration in the register of business activity;
- deed of association;
- document confirming the right of the foreign company to use the premises where the registered office of the representation is located
- certificate about the REGON identification number;
- bank account agreement.
- the application form on the choice of the taxation form being the subject to income tax

The conformity of the submitted documents is certified by the authorized employer accepting the application, in justified cases he may as well make a copy and give the original documents back to the applicant against a receipt.

The entrepreneurs being the subject to the obligation of the entry into the register of entrepreneurs of KRS lodge an identification application NIP-2 together with the application for entry into the register of entrepreneurs. In case of the natural persons starting an economic activity the (identification or actualization) application is to be lodged together with the application for the entry into the register of business activity.

VIII. The application of the entrepreneur and their workers/employers to the Social Insurance Company (ZUS)



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The entrepreneur should also lodge an application to the Social Insurance Company (ZUS). The application is to be lodged with the insurance forms ZUS ZUA or ZUS ZZA within 7 days since the day of starting an economic activity. The forms may as well be sent per e-mail (unless you have no electronic signature), personally submitted or sent by registered mail.

The application to the Social Insurance Company (ZUS) of an entrepreneur – natural person as a contribution payer may be lodged together with the application for entry into the Business Activity Central Register and Information Record. On the grounds of the submitted application for entry into the register of business activity the insurance company draws up appropriate application documents of the contribution payer without the necessity to submit them personally to the ZUS.

In case of an entrepreneur being the subject to the obligation of the entry into the register of entrepreneurs of KRS together with the documents for the registry court the entrepreneur submits the ZUS ZPA form. After the subject's registration the registry court hands over the form to the Social Insurance Company.

IX. Notification of the National Labour Inspectorate (Państwowa Inspekcja Pracy PIP)

The entrepreneur starting to conduct an economic activity notifies the competent labour inspector in writing about the location, type and scope of the conducted economic activity by sending an employer application card to the National Labour Inspectorate. The printed copy of the „Employer Application Card” is sent by registered mail or submitted personally to the locally competent District Labour Inspectorate or to the division of the District Labour Inspectorate. The employer application card is available on the following website:

https://zgloszenia.pip.gov.pl/Karta_zgloszenia_pracodawcy.pdf





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After 30 days since the application had been lodged in the PIP, if the employer does not receive any other information, the application is accepted.



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