

Establishing of a branch office in Poland

According to the Polish law, a foreign entrepreneur may, subject to the reciprocity rule, set up a branch in Poland with the purpose to carry on a business activity.

Please note that the scope of activity of the branch may not go beyond the scope of activity of the foreign entrepreneur establishing the branch.

For the registration of the branch office it is necessary to appoint a person authorized to represent the foreign entrepreneur in the branch.

The following information is required in order to register a branch of a foreign entrepreneur in Poland:

1. Information on the registered place of business and address of the branch;
2. Information regarding the names and addresses of the members of the foreign entrepreneur's Management Board, the rules of the foreign entrepreneur's representation, as well as the names and addresses of the members of the Supervisory Board, if applicable;
3. Information regarding the personal data (including the Personal Identification Number - PESEL), address in Poland and the position of the person appointed to represent the foreign entrepreneur in the branch;
4. Information regarding the scope of business activity to be carried out by the branch according to the Polish Classification of Business Activity (equivalent of the NACE Classification) – the scope of activity run by the branch may not be wider than the one of the foreign entrepreneur, however it may be narrowed.

The following documents are required in order to register a branch of a foreign entrepreneur in Poland:

1. Decision of the foreign entrepreneur's relevant body on establishing a branch and its place of business;
2. Decision on appointment of the person representing the foreign entrepreneur in the branch;
3. A specimen of signature of the person appointed to represent the foreign entrepreneur in the branch, made before notary public;

4. The certified copy of the Articles of Association of the foreign entrepreneur with its sworn translation – please note that the copy of the Articles needs to be certified by notary public and the Polish version would need to be prepared by a sworn translator;
5. An excerpt from the relevant register of the foreign entrepreneur with its sworn translation – please note that the original of the excerpt from the register would be required and the Polish version would need to be prepared by a sworn translator;
6. A relevant certificate stating that between the foreign entrepreneur' country of origin and Poland the rule of reciprocity is fulfilled (within the EU, the existence of reciprocity results from the EC Treaty).

Furthermore, the branch must have an address in Poland. In case of tax registration, it would be required by the tax office that a relevant document (e.g. a lease agreement) is attached together with the relevant application.

Please note that it is also possible to appoint a so-called proxy, i.e. a person holding a general commercial power of attorney - the proxy can sign by himself/herself all documents save for in respect of sale of the business or sale, encumbrance or lease of real property.

Please note that – unlike in case of commercial companies – for the set-up of a branch the translation of the foreign entrepreneur's Articles of Association and excerpt from the register is required and, depending on the number of pages of the documentation to be translated, the translation costs may be significant.

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If you intend to establish a branch office in Poland or seek advice regarding any corporate matters, you are welcome to contact the authors of this paper:

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