

Establishing of a branch office in Poland

According to the Polish law, a foreign entrepreneur may, subject to the reciprocity rule¹, set up a branch in Poland with the purpose to carry on a business activity.

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/Partners, 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;

¹ Questa regola non si applica a un imprenditore straniero di un paese appartenente all'Unione Europea o all'Accordo Europeo di Libero Scambio - EFTA.

2. Decision on appointment of the person representing the foreign entrepreneur in the branch;
3. The certified copy of the Articles of Association of the foreign entrepreneur with its sworn translation – the copy of the Articles needs to be certified by a notary public and the Polish version would need to be prepared by a sworn translator;
4. An excerpt from the relevant register of the foreign entrepreneur with its sworn translation – the original of the excerpt from the register would be required and the Polish version would need to be prepared by a sworn translator;
5. A relevant certificate confirming that between the rule of reciprocity between the foreign entrepreneur's country of origin and Poland is fulfilled (this document is not required in the case of an entrepreneur from an EU member state or from a country being a member of the European Free Trade Agreement - EFTA).

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 (to perform these activities, the procurator requires a special power of attorney).

The basic costs of registering a branch in the Register of Entrepreneurs of the National Court Register (KRS) are PLN 500 as the registration fee and PLN 100 for the publication of the required announcement in the official court gazette (Monitor Sądowy i Gospodarczy).

Unlike in case of commercial companies – for the set-up of a branch of a foreign entrepreneur the sworn 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 turn out to be significant.

In addition to registering a branch in the National Court Register, additional data must be reported to the tax office (e.g. bank account numbers, information on the special status of companies or the expected number of branch employees). Then the tax office will provide the relevant data on behalf of the foreign entrepreneur to the Social Insurance Institution (ZUS) and the Central Statistical Office (GUS). Additional data should be reported using the NIP 8 form within:

- 21 days from the date of registration of the foreign entrepreneur's branch into the National Court Register;
- 7 days from the date of registration of the foreign entrepreneur's branch into the National Court Register – if the branch will pay social security contributions.

The NIP 8 form may also be submitted by a lawyer or accountant.

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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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The information contained in this paper is correct to the best of our knowledge and belief at the time of being published, however it does not constitute legal advice. Legal advice can only be provided by our lawyers in respect of a concrete question.

Last update: September 2022