



# PETERKA PARTNERS

YOUR CEE LAW FIRM

## ENTERING POLISH MARKET: CORPORATE PRESENCE

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SHAPING THE FUTURE OF CEE FOR 25 YEARS

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## CEE

Central and Eastern Europe



25 years of experience



One firm



Fully integrated modern law firm



We cooperate with more than 3000 law firms in 90 countries



26 Regional Practice Groups  
6 Language Desks



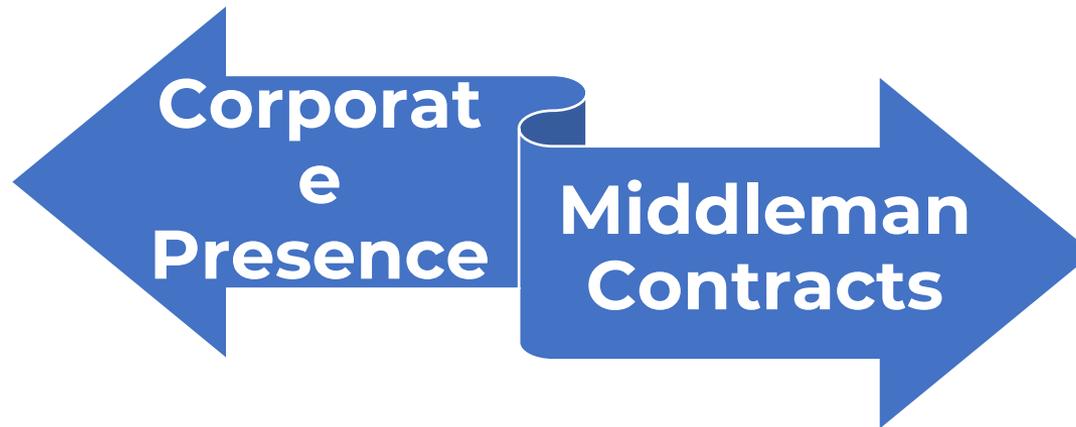
150+ lawyers and tax advisors



2000+ active clients from the CEE regions  
200 of world leaders



10 offices in 9 countries



- Branch or representative office
- Capital company (LLC, JSC, simple joint-stock company)
- Partnership
- Distribution agreement
- Agency agreement
- Franchise agreement and other contracts related to IP

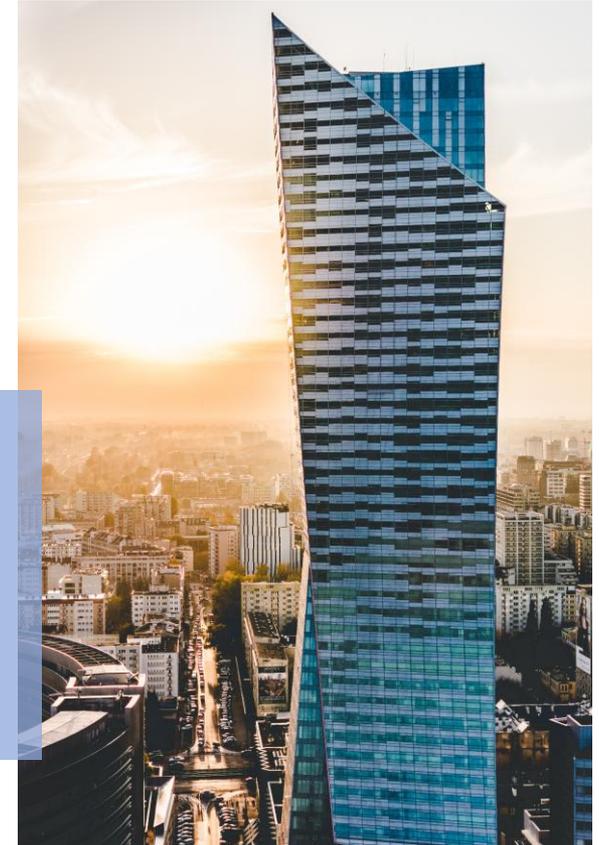
# Branch of a foreign enterprise

- Branch is available for enterprises from the EU, and from other countries based on reciprocity.
- Branch is not a new legal entity; it remains to be part of the structure of the foreign enterprise. However, organizationally independent.
- Foreign enterprise is liable for obligations and debts of its branch in Poland.
- Shareholder's risk is not limited to the assets of the branch in Poland.
- A foreign entrepreneur appoints an authorized representative.



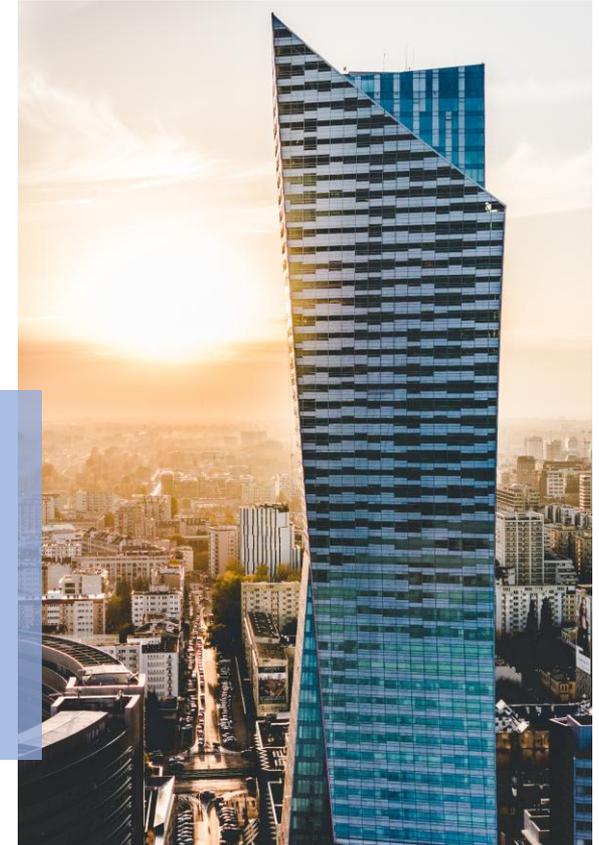
# LLC: Basic information 1/4

- Polish limited liability company (*spółka z ograniczoną odpowiedzialnością*) is the most popular form of doing business in Poland. Polish LLC gives you access to the whole EU market.
- LLC is easy to operate and provides for the protection of shareholders' assets. Shareholders are not liable for the company's obligations save for paid share capital.
- Foreigners, including non-EU individuals and companies, can be shareholders. LLC may have one or more shareholders.
- Minimum share capital is **PLN 5,000.00** (EUR 1,120.00).



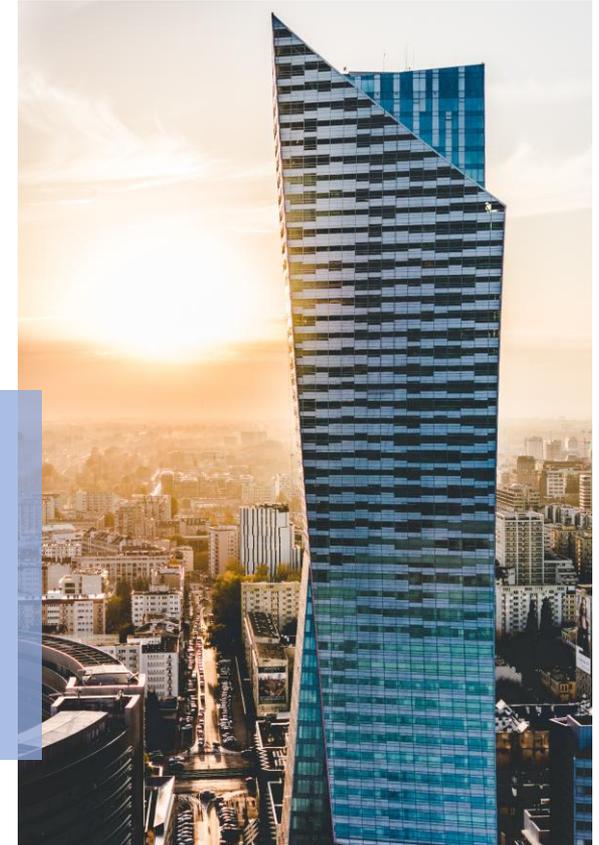
# LLC: Basic information 2/4

- LLC is represented by the Management Board (MB) consisting of at least one member, but there can be more. Non-EU citizens can be members of the MB.
- Articles of Association (*umowa spółki*) – the company's founding document setting out rules on how LLC operates.
- AoA typically require notarization in Poland. This may be done by attorneys acting based on PoA from shareholder/-s.
- To start business operations LLC must be entered into the National Court Register (*Krajowy Rejestr Sądowy*) by the respective registry court.



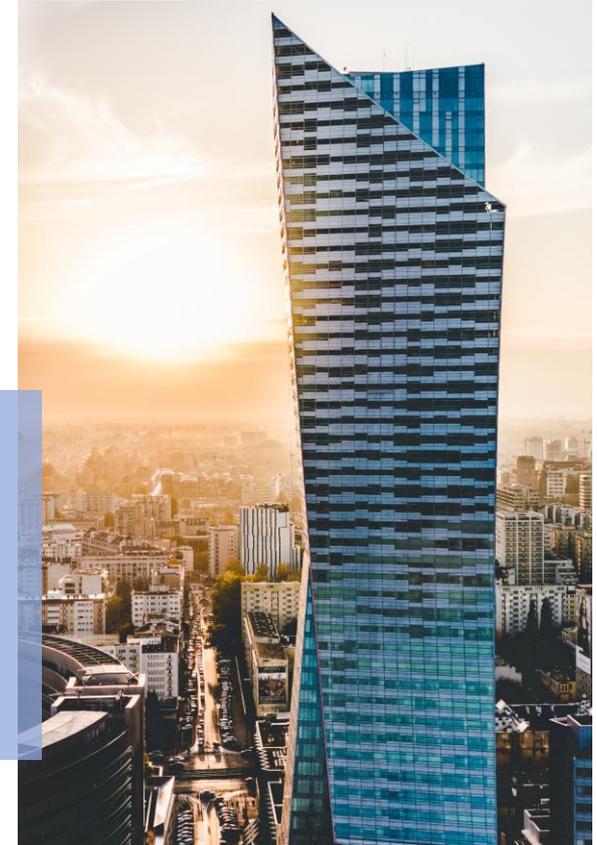
# LLC: Basic information 3/4

- There are two alternative ways of establishing an LLC: (1) simplified, fully online registration via governmental S24 system or (2) regular registration, which requires notarization of AoA.
- S24 registration is recommended in case of a wholly-owned, simple LLC with no risk of internal corporate conflict between shareholders. It is a faster option. It takes approx. **3-4 weeks** to register an LLC. But, in this case, qualified electronic signatures must be obtained also for all shareholders prior to execution of AoA/applying for registration.
- Regular registration is recommended in case of LLC being a joint venture that requires complex corporate arrangements. The whole process of registration takes approx. **1-2 months**.

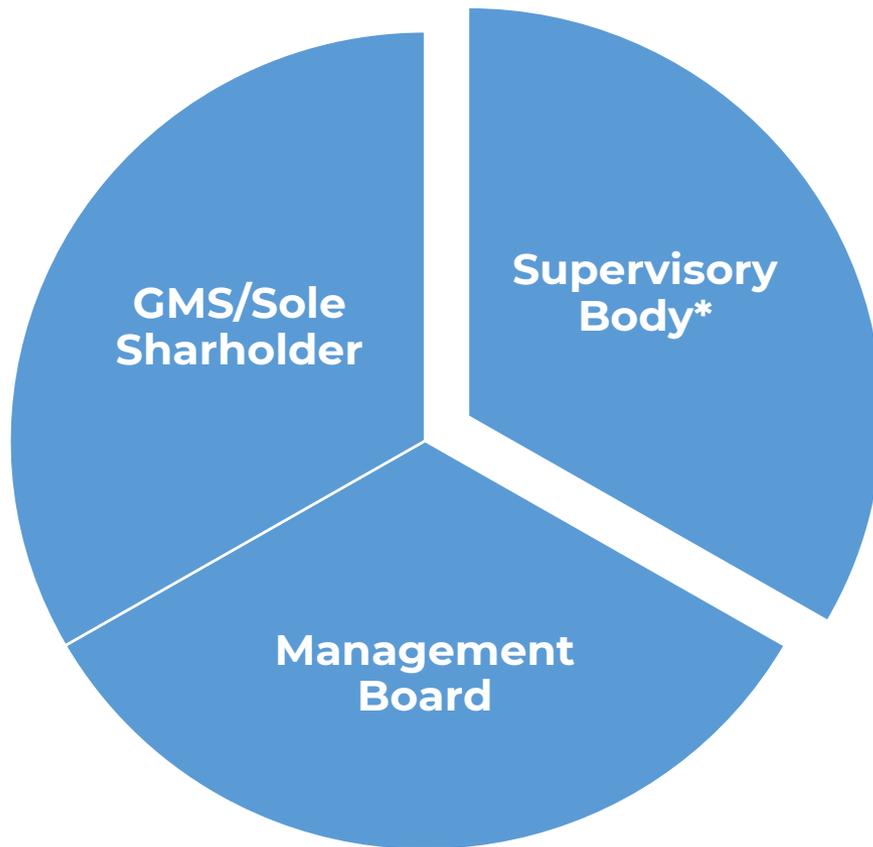


# LLC: Basic information 4/4

- LLC must have a registered office (address) in Poland. There are virtual office providers on the market that we may recommend to you.
- Once the company is registered it must disclose its Ultimate Beneficiary Owner in the separate UBO register (EU requirement). For this, all members of the MB must have in place qualified electronic signatures. We may arrange them for you.
- There are other follow-up steps: VAT registration, notification of tax office, obtaining any license/permit (if needed), and registration with the social security institution (*ZUS*). These actions are typically completed by an accounting firm that we may recommend to you.

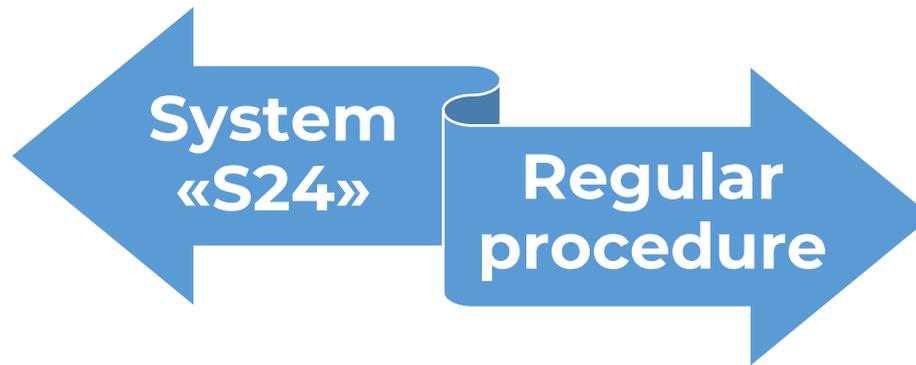


# LLC: Statutory bodies



\* Supervisory body (Supervisory Board or Audit Committee) is obligatory if: the share capital is over **PLN 500,000.00** (approx. EUR 106,387.00) and the company has **more than 25 shareholders**.

# LLC: Establishment



- A suitable option for simple companies, i.e. created by one shareholder/in the AoA there are only standard provisions.
  - Creation entirely online.
  - No notary fees. The state duty for registration is PLN 250 instead of PLN 500.
  - There are many restrictions - only a standard AoA, contributions to the share capital may be in cash only, restrictions on the alienation of shares, the financial year is always equal to the calendar year, etc.
- A suitable option for companies with several shareholders/if you want to include non-standard provisions in the AoA.
  - Possibility to develop individual AoA with non-standard provisions.
  - Notary participation is obligatory.
  - It is necessary to apply for registration to the registration court via the online system of registry courts.
  - The standard registration fee is PLN 500.

# LLC: Regular procedure

1

- Solving organizational issues, including address, distribution of shares and their value, name of the company, authorized capital of the company, members of the statutory bodies etc.
- Development of the corporate documentation, including the **AoA**.

2

- Notarization of the AoA of the LLC. From this moment: "**LLC in the organization**„ exists
- Fee for notary services + tax on civil law actions (0.5% of the share capital state duties).
- Parties to the AoA = founders/shareholders of the company. You can interact with the notary through a representative acting based on Power of Attorney (notarized form + apostille, if applicable).

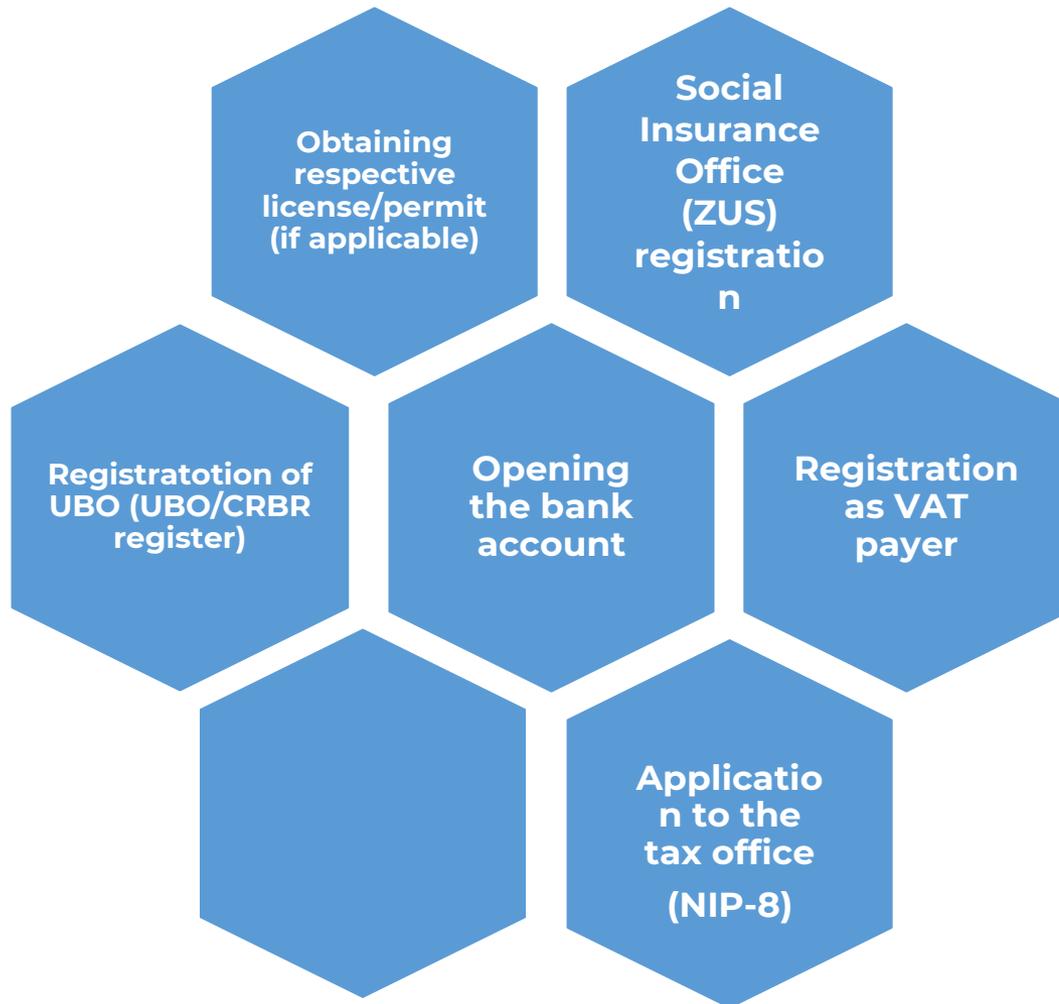
3

- Payment of share capital. **Minimum share capital = PLN 5,000**. One share must be worth at least PLN 50.
- Appointment of members of the company's bodies, i.e. first and foremost the management board.
- Executing remaining corporate documents and payment of state fees (total of PLN 600 + PLN 17 if a representative/attorney submits an application for registration).

4

- Registration of the company in the Register of Entrepreneurs of **the National Court Register** ("*Krajowy Rejestr Sądowy*"). The application shall be submitted to the registration court (district court) competent at the location of the company.
- The application can be submitted through a professional representative (attorney-at-law). Registration in other institutions is carried out automatically (principle of "one window").

# LLC: Additional steps following company's registration



# Company Taxation: CIT



Companies in Poland pay **19% corporate income tax** on earnings. But **9% reduced CIT rate** is applicable to

- small taxpayers earning revenues equivalent to EUR 2 million or less including VAT,
- taxpayers starting a new business for their first tax year in operation,
- companies that continue their activity – if sales revenue including VAT, for the previous tax year did not exceed EUR 2 million.

There are several tax incentives available, e.g. R&D relief, or IP Box – under this measure, income of Polish companies from the commercialization of eligible IP rights, such as patents or copyrights to computer software, is subject to 5% CIT (compared to the general 19% CIT rate applicable to corporate income).

# Company Taxation: VAT



VAT rates in Poland:

- basic: **23%** - applicable in most cases, including when providing IT services,
- reduced: 8%/5%,
- 0% preferential rate, applicable, among others, to intra-EU supplies of goods and exports of goods. The seller does not pay tax but has the right to deduct VAT from the purchase of goods and services related to a given transaction.

But VAT in most B2B transactions is **neutral**. Input VAT (i.e. paid by the company) is generally deductible or recoverable if the goods or services are used for business purposes. So, e.g. VAT tax paid on the top of invoices issued by B2B contractors working for LLC will be deducted or recovered from the tax office. Thus no adverse financial impact.

# Company Taxation: TAX on dividends



In general, income from dividends paid by LLC to its shareholders (individuals and companies) is subject to a **19% tax rate**.

Dividends paid by Polish companies to foreign shareholders are also subject to a 19% withholding tax rate. Naturally, the withholding tax applies only if the provisions of a double tax treaty or the Polish regulations implementing the so-called EU Parent-Subsidiary Directive do not provide otherwise.

However, there are also other than dividends ways to extract income from the Polish company.

# LLC: Social Insurance

- The company registers its employees with the Social Insurance Office (ZUS). Deadline: 7 days from the date of employment.
- LLC with one shareholder (individual): the shareholder is required to register with ZUS as an insured person & payer (at least for health insurance purposes). The distribution of shares of 99%-1% will not exclude the obligation to pay insurance contributions. Deadline: 7 days from the date the obligation arises.



# Costs & fees



# S24 company registration

Cost	EUR
Court fees and stamp duty for granting PoA	84.00
Share capital	1,120.00* <i>*Minimum share capital of PLN 5,000.00</i>
Civil law transactions tax: 0,5% of the share capital	6.00* <i>*In case of minimum share capital</i>
Qualified electronic signature (QES) for 1 member of the MB for 3 years	300.00 – 400.00
QES for one representative of the shareholder for 3 years	300.00 – 400.00
Translation costs of foreign documents, e.g. apostilled PoA and corporate documents of foreign company-shareholder	approx. 150.00 – 400.00 depending on the volume of documents
Law firm's fee	2,100.00 – 2,500.00 net (VAT and costs excluded)
Registered address/virtual office for 1 year, including management of correspondence (provided by specialized company)	approx. 1,300.00 net

In total costs of registration of Polish LLC VIA S24 system amount to approx. **EUR 5,360.00 - 6,210.00 net** (VAT and costs excluded). But please note that this is just a rough estimation. Costs may vary, among others, depending on the number of shareholders and members of the MB, and foreign documents to be translated. This estimation does not include costs of opening a bank account.

This is an estimation for LLC with one shareholder, 1 member of the MB and minimum share capital of PLN 5,000.00.

Please also note that this estimation of costs is not an offer for legal and related services.

# Regular registration

Cost	EUR
Court fees and stamp duty for granting PoA	140.00
Share capital	1,120.00* <i>*Minimum share capital of PLN 5,000.00</i>
Civil law transactions tax: 0,5% of the share capital	6.00* <i>*In case of minimum share capital</i>
Notarial costs	approx. 330.00* <i>*In case of minimum share capital</i>
Qualified electronic signature (QES) for 1 member of the MB for 3 years	300.00 – 400.00
Translation costs of foreign documents, e.g. apostilled PoA and corporate documents of foreign company-shareholder	approx. 150.00 – 400.00 depending on the volume of documents
Law firm's fee	approx. 2,500.00 net (VAT and costs excluded)
Registered address/virtual office for 1 year, including management of correspondence (provided by specialized company)	approx. 1,300.00 net

In total costs of regular registration of Polish LLC amount to approx. **EUR 5,846.00 - 6,196.00 net** (VAT and costs excluded). But please note that this is just a rough estimation. Costs may vary, among others, depending on the number of shareholders and members of the MB, foreign documents to be translated, and the complexity of AoA. This estimation does not include costs of opening a bank account.

This is an estimation for LLC with one shareholder, 1 member of the MB and minimum share capital of PLN 5,000.00.

Please also note that this estimation of costs is not an offer for legal and related services.

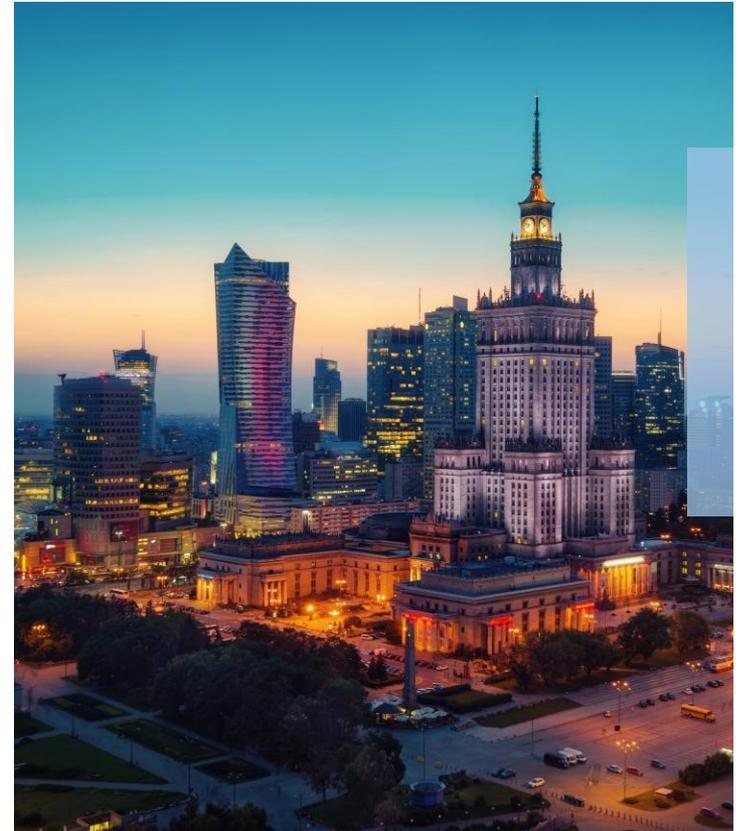
# Estimated Timeline: Regular Registration

**FEB**  
2026

**Commencing the process of registration of LLC.** Collecting documents, exchanging information, arranging registered office/address, qualified electronic signature/-s, notarizing AoA and submitting the registration application.

**MAR**  
2026

**The company is registered.** Follow-up steps to be taken: UBO, VAT and tax registrations, opening a bank account. An accounting firm steps in.



**Let's keep in touch!**



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