



LEGAL SERVICES



FOREIGNERS' STARTING A BUSINESS IN POLAND 2023

FOREIGNERS WHO MAY ESTABLISH AND CARRY OUT BUSINESS ACTIVITIES UNDER THE SAME CONDITIONS AS POLISH CITIZENS

FORMS OF BUSINESS ACTIVITIES ALLOWED FOR FOREIGNERS FROM OTHER COUNTRIES



THE GLOBAL ADVISORY AND ACCOUNTING NETWORK





FOREIGNERS' STARTING A BUSINESS IN POLAND

Legal basis

According to the Act on Principles of Participation of Foreign Entrepreneurs and Other Foreign Persons in any business activity on the territory of the Republic of Poland, a foreign person is:

- a natural person holding no Polish citizenship,
- a legal person with the headquarters abroad,
- an organizational entity which has no legal personality and is furnished with legal capacity, possessing its headquarters abroad.

A. Foreigners who may establish and carry out business activities under the same conditions as Polish citizens coming from:

- member states of the European Union,
- member states of the European Free Trade Agreement (EFTA) - parties to the agreement on the European Economic Area,
- states that are not parties to the agreement on the European Economic Area but who enjoy freedom established under agreements concluded by those states with the European Community and its member states - may establish and conduct economic activity based on the same terms as the Polish citizens.

B. The above rule also applies to foreigners who are not citizens of the states indicated in point A and who:

- have received a permit to settle in Poland,
- have received a permit to stay in Poland under the status of a long-term residency of the European Community,
- have received a residence permit in Poland for a specified period of time due to circumstances referred to in the Foreigners Act of 13th of June 2003,
- have a refugee status in Poland or enjoy supplementary protection,
- have received a permit for tolerated residence,
- have received a residence permit in Poland for a specified period of time and have been married to a Polish citizen residing in Poland,
- enjoy temporary protection in Poland,
- have a valid Pole's Card,
- are family members of citizens of states indicated in point A above and join or stay with them in Poland.

C. Forms of business allowed for foreigners other than those indicated above under A and B:

Unless international agreements state otherwise, foreigners other than those mentioned above in points A and B have the right to establish and conduct business activity (including joining below-mentioned partnerships/companies and acquiring their shares) only in the form of:

- a limited partnership,
- a limited joint-stock partnership,
- a limited liability company, and,
- a joint-stock company.

Moreover, foreign entrepreneurs, i.e. a foreign person conducting economic activity abroad and a Polish citizen conducting economic activity abroad, may conduct business activity in the form of a branch office, or they may establish a representative office in Poland.

ACCOUNTING & TAX ADVISORY FOR YOU!

If you have any questions regarding accounting, taxation, or other aspects of tax law in Poland, please contact our team of advisors.

CUSTOMER RELATION



ORTWIN-UWE JENTSCH
Head of Customer Relationships Department / Partner
Tax Advisory Office
Location: Warsaw



PLEASE FEEL FREE TO CONTACT US:



ORTWIN-UWE JENTSCH
Head of Customer
Relationships Department
Partner

Tax consulting
Localization: Warszawa



ELŻBIETA NARON
Główny Konsultant
ds. relacji z klientami

Tax consulting
Localization: Wrocław



MARTA ROGACKA
Główny Konsultant
ds. relacji z klientami

Tax consulting
Localization: Poznań



**MARTA
RADOSZKO-ADAMCZAK**
Główny Konsultant
ds. relacji z klientami

Tax consulting
Localization: Szczecin



If you have any questions regarding
accounting, taxation, or other aspects
of tax law in Poland, please contact
our team of advisors.

e-mail: office@getsix.pl
tel.: +48 (71) 388 13 00

OUR LEADING OFFICES:

■ Wrocław
ul. Zwycięska 45
53-033 Wrocław
Tel.: +48 71 388 13 00
E-mail:
wroclaw@getsix.pl

■ Warszawa
Sky Office Center
ul. Rzymowskiego 31
02-697 Warszawa
Tel.: +48 22 336 77 00
E-mail:
warszawa@getsix.pl

■ Poznań
ul. Wyspiańskiego 43
60-751 Poznań
Tel.: +48 61 668 34 00
E-mail:
poznan@getsix.pl

■ Szczecin
ul. Storrady Świętosławy 1a
71-602 Szczecin
Tel.: +48 91 351 86 02
E-mail:
szczecin@getsix.pl

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- [poland-accounting.eu](https://www.poland-accounting.eu)
- [hlb-poland.global](https://www.hlb-poland.global)



Wrocław

ul. Zwycięska 45
53-033 Wrocław
Tel.: +48 71 388 13 00
Fax: +48 71 388 13 10
Claus Frank
Monika Martynkiewicz-Frank
E-mail: wroclaw@getsix.pl

Warszawa

Sky Office Center
ul. Rzymowskiego 31
02-697 Warszawa
Tel.: +48 22 336 77 00
Fax: +48 22 336 77 10
Ortwin-Uwe Hentsch
E-mail: warszawa@getsix.pl

Berlin

- Representative Office

Pariser Platz 4a
D-10117 Berlin
Deutschland
Tel.: +49 30 208 481 200
Fax: +49 30 208 481 210
E-mail: berlin@getsix.de

Poznań

ul. Wyspiańskiego 43
60-751 Poznań
Tel.: +48 61 668 34 00
Fax: +48 61 668 34 10
Roy Heynlein
E-mail: poznan@getsix.pl

Szczecin

ul. Storrady Świętosławy 1a
71-602 Szczecin
Tel.: +48 91 351 86 00
Fax: +48 91 351 86 10
Roy Heynlein
E-mail: szczecin@getsix.pl

Düsseldorf

- Representative Office

FOMACON Business Center
Mörsebroicher Weg 191
D-40470 Düsseldorf
Deutschland
Tel.: +49 211 972 670 00
Fax: +49 211 972 670 10

GET IN TOUCH WITH US

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- ▶ [getsix.eu](https://www.getsix.eu)
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