

# **1. National Trade-related Legislation Other Than EU's Legislation**

The EU's trade-related legislation comprises the basis for Poland's national trade-related legislation, especially in the spheres of general interest to Hong Kong's businesses exporting goods to the EU. This is the case in all matters concerning international trade with third countries (e.g., the full body of EU customs law including the common customs tariff and the trade defence measures – such as anti-dumping measures – that must be applied by the Polish customs authorities), but also in the case of regulatory measures vis-à-vis international trade: those concerning, among others, product safety and standards, labelling requirements and environmental regulations.

We provide below specific national regulatory requirements which are believed to be of some concern to Hong Kong businesses. For a more profound analysis of all the regulatory laws particularly as they relate to consumer goods placed on the EU market, Hong Kong businesses may refer to the relevant EU sections above. Such laws (and standards) are required to be transposed and implemented in Poland, just as in all the EU Member States.

## **1.1 Product Standards**

Products that are manufactured in conformity with EU legislation and European standards may be placed on the Polish market. In addition, Poland has also developed an extensive system of national standards. The latter are developed by National Technical Committees, i.e. bodies composed of representatives of business entities, government administration, research institutes and professional and consumer organisations. Polish standards are adopted by consensus and approved by the Polish Committee for Standardisation which has the exclusive copyright on Polish Standards but which is not directly involved in developing their content. The Polish Committee for Standardisation is a public body operating on the basis of the Polish Standardisation Act of 12 September 2002.

Polish standards are marked with the acronym PN. Apart from independent national standards, Polish standards may also simply constitute a

transposition of a European or international standard.

In principle, the application of the Polish standards is voluntary. In practice, however, it is not uncommon for a contract between parties to provide that the adherence to certain standards is mandatory. It should be noted, however, that such an obligation is binding only between the parties to that contract and does not affect the general principle of voluntary application of the standards.

## **1.2 Labelling Requirements**

### **a) General**

The basic labelling requirements applicable to products placed on the Polish market are provided for in EU legislation.

Pursuant to the Act on Freedom of Economic Activity, an entity placing products on the Polish market is required to provide the following information on the product, its label or its manual: (i) the identification of the producer of the product; and (ii) the identification of the product itself unless its intended use is obvious. The information needs to be provided in Polish. It should be noted that this general rule does not apply to products covered by specific labelling regulations and, in particular, foodstuffs.

### **b) Foodstuffs**

In accordance with the EU legislation regulating the provision of food information to consumers, labels placed on foodstuffs in Poland must be clear, comprehensible and legible; they cannot mislead the consumer or omit providing the relevant information. Among others, labels must provide the following information: (i) name indicating the type of the product concerned; (ii) list of all ingredients (including allergens and food additives); (iii) net content; (iv) the expiry date; (v) storage or preparation conditions; and (vi) the information concerning the manufacturer of the product. The information concerning the allergens must be distinguished from other information, for instance, by being

provided in a different font, color, or on a different background. If the product contains ingredients that are not normally expected in that product, this fact needs to be indicated on the packaging of the product next to its name. This could be, for example, “chicken pate with vegetable fat”. The indication of the country of origin or of the place of provenance of a food should be provided whenever its absence is likely to mislead consumers as to the true country of origin or place of provenance of that product. Furthermore, since 1 January 2017, producers of foodstuffs can mark their products with a “made in Poland” sign if their products were manufactured in Poland with the use of Polish raw materials and contain no more than 25% of components derived from imported ingredients. Meat products marked as “made in Poland” should be derived from animals born on the Polish territory and whose breeding and slaughter took place on Poland.

In addition, the specific requirements concerning the labelling of certain foodstuffs (such as chocolate, wine or juice products) may be determined by way of ordinance of the Minister of Agriculture and Rural Development.

#### **c) Electrical and electronic equipment**

The rules concerning the labelling of electrical and electronic equipment are set out in EU legislation. Electrical and electronic equipment placed on the market must be indelibly marked in such a way that the producer is easily identifiable. Equipment which can be used in private households must also be marked with a crossed-out wheeled bin in order to inform the consumer that he/she shall not dispose of the product together with regular household waste. Where the product's size or function make it necessary, the symbol must be printed on the packaging, the instructions or the warranty for the electrical or electronic equipment.

#### **d) Energy-related products**

Polish law also implements the EU rules concerning energy labelling. More specifically, Directive 2010/30/EU, i.e. the so-called Energy

Labelling Directive, was transposed into Polish law by the Act of 14 September 2012 on Obligations to Provide Information about the Energy Consumption of Energy-Related Products, which entered into force on 1 February 2013. The latter creates a specific system of surveillance, pursuant to which the Trade Inspection and the Office for Electronic Communications are entrusted with the control functions, while the President of the Office of Competition and Consumer Protection is responsible for monitoring the control system. In particular, the Act provides that the Trade Inspection is responsible for the surveillance of energy-related products covered by the delegated acts regarding energy efficiency labels for household washing machines, household dishwashers, household refrigerators and air conditioners.

The Act of 14 September 2012 was further amended in 2015 by the additional rules concerning the card that must be attached to electrical equipment. According to those rules, such card must contain – written in Polish – a table of information relating to the technical parameters of a given device. The supplier of energy-related product is required to attach such card to brochures or other documentation of that product.

### **1.3 Environmental Protection and Waste Treatment Requirements in Relation to Merchandise Sales**

Environmental policy and law developments in relation to merchandise sales in Poland are driven by EU Regulations and Directives.

#### **a) Electrical and electronic equipment**

Poland implemented the recast WEEE Directive through the Act on WEEE of 11 September 2015.

Pursuant to that Act, EEE distributors with a sales area of at least 400 square meters are required to collect small household WEEE (with dimensions not exceeding 25 cm), even without the purchase of new EEE. In addition, all EEE distributors supplying a new product are

obliged to collect the old equipment, having the same function, free of charge at the place of delivery.

As far as the minimum collection targets are concerned, the Act specifies that as of 2018, the minimum collection target will amount to 40% of the average weight of EEE placed on the Polish market during the three preceding years and will reach 65% in 2021. For every tonne of uncollected WEEE, the economic operator placing EEE on the Polish market is required to pay PLN 1,800 (approx. EUR 415) of the so-called product fee.

Hong Kong traders may also wish to note that the Act foresees the possibility of unannounced inspections and provides additional rules on external audit, which aim at ensuring that recovery institutions and processing plants comply with the Polish environmental law, in particular with respect to waste management, including waste processing. It is reported that currently in Poland there are 9 recovery institutions and over 170 processing plants but only 40 of them are actually operating.

The Act provides for 45 administrative fines (in comparison to 8 applicable in the past) varying between PLN 5,000 (approx. EUR 1,180) and PLN 1,000,000 (approx. EUR 236,000).

## **b) Batteries**

In Poland, the rules concerning collection, treatment, recycling and disposal of waste batteries and accumulators are set out in the Act on Batteries and Accumulators of 2009 which underwent substantial modifications in 2014. The Act contains various requirements for undertakings importing, producing, selling or recycling batteries and accumulators in Poland. The Act applies to all kind of batteries regardless of their shape, capacity, weight, material they are made of or whether or not they form part of a separate device.

Pursuant to the Act, the undertaking placing batteries or accumulators on the Polish market is obliged to organise and finance the scheme of collection, treatment, recycling and disposal of waste batteries and

accumulators. Those undertakings are also required to meet the annual collection targets specified in separate regulations of the Minister of Environment. The failure to meet the collection targets entails the obligation to pay a so-called product fee. The rate of the product fee for waste portable batteries and accumulators ranges from PLN 0.80 to PLN 12 per kilogram.

The wholesaler of portable batteries or accumulators is required to take back free of charge waste portable batteries and accumulators from the end-user and from the retail seller to whom he provided those products, and subsequently to hand them over to a waste batteries or accumulators collector.

All undertakings distributing batteries on the Polish market are obliged to register in a special register and to prepare a report on the weight and type of batteries and accumulators placed on the market. Likewise, undertakings responsible for recycling waste batteries and accumulators are required to be registered and to provide an annual report on their activity.

Importantly, the Act provides for a set of special rules for small producers of batteries and accumulators. More specifically, undertakings which in a given year placed on the market portable batteries or accumulators of a total weight of less than 1 kg as well as producers of batteries and accumulators, industrial and automotive, of a total weight not exceeding 100 kg, will be exempted from certain obligations, such as the achievement of the required level of collection of waste batteries and accumulators. Moreover, such undertakings will not have to pay the so-called “product fee” for placing the equipment on the market as well as to finance the processing and disposal of waste batteries and accumulators. In order to be covered by these exemptions, undertakings will have to submit the relevant documents to the Marshal of their respective voivodship.

The Act also clarifies the rules applicable to the activities of the intermediary entities involved in the implementation of the obligations imposed on undertakings placing batteries and accumulators on the

market. These entities need to have an environmental management system consistent with the requirements of the Eco-Management and Audit Scheme (EMAS) or ISO 14001, as well as gain entry into the register of operators who place products, packaged products and manage waste. The responsibility for the proper implementation of statutory obligations rests on undertakings placing batteries and accumulators on the market, regardless of whether they choose to implement their obligations by themselves or through the intermediary entities.

### **c) Packaging waste**

The main legal act implementing the Packaging and Packaging Waste Directive (94/62/EC) in Poland is the Act on Packaging and Packaging Waste of 13 June 2013. The Act was designed to streamline the functioning of packaging waste management and help achieve targets for minimum levels of recovery and recycling as set by EU law. The Act introduces targets higher than required by the EU, at 56% recycling and 61% recovery for all packaging, with additional recycling targets for specific types of packaging.

Pursuant to the Act, undertakings responsible for placing packaging on the market are required to limit the quantity and the negative environmental impact of the substances used for the manufacturing of that packaging (and the resulting packaging waste). The packaging must be manufactured in a way that limits its volume and mass to the minimum necessary in order to ensure a sufficient level of security, hygiene and utility. The packaging must either be reusable or at least subject to recycling or another form of adequate recovery.

The undertakings placing products in packaging on the Polish market are required to ensure recovery of packaging waste of the same type as the packaging waste generated by the packaging of the products placed by them on the market. This requirement can be met either by the undertaking concerned or by a packaging recovery organisation acting as a proxy.

Furthermore, Hong Kong traders should know that as of 1 January 2018, Poland imposes a recycling fee on plastic carrier bags with a wall thickness of between 15 and 50 microns, i.e. bags usually available at shops' cash registers. The fee does not apply to bags with a wall thickness of below 15 microns, provided that they are used exclusively for hygienic reasons or as primary packaging for loose foods such as fruits and vegetables. The revenue from the fee will go to the state budget and is intended to be used to finance the government's anti-smog policy.

**d) Other waste**

The recovery and recycling of certain types of lubricating industrial oils and pneumatic tires is governed by the Act on obligations of entrepreneurs in the management of some waste and on the product fee of 11 May 2001. Pursuant to that Act, an entrepreneur is obliged to ensure recovery and recycling of waste of the same type as waste generated from products that he introduced into the Polish territory. The specific levels of recovery and recycling that have to be met by the end of 2020 for different products concerned are set out in the annex to that Act.

In case the entrepreneur fails to meet the applicable recovery/recycling levels he is required to pay a so-called product fee. The specific rates of the product fee are established by the Minister of Environment and the amount of the product fee due is calculated in each case separately for each type of product concerned. The fee has to be paid by the end of the calendar year.



## 2. Currency Exchange and Regulations

The currency of Poland is the zloty (abbreviated as “PLN”), which is divided into 100 groszy. Poland operates a floating exchange rate regime, allowing for foreign exchange market interventions by the central bank. At the time of writing, EUR 1 corresponded to PLN 4.1697.

As a member of the European Union, Poland is required to eventually adopt the euro as its currency. At the moment, however, there is no target date for Poland to join the Eurozone.

In order to adopt the euro, Poland has to meet five convergence criteria:

- 1) its inflation rate cannot be more than 1.5% higher than the average of the three lowest inflation rates among the EU Member States;
- 2) its government budget deficit cannot be higher than 3% of its GDP;
- 3) its government debt should not exceed 60% of its GDP;
- 4) its long-term interest rate cannot be more than 2% higher than the average observed in the three lowest inflation Member States; and
- 5) it has joined the exchange rate mechanism (ERM II) of the EMS and has not experienced a devaluation during the two preceding years.

Pursuant to Article 140(1) of the Treaty on the Functioning of the European Union (“TFEU”), the European Commission and the European Central Bank (“ECB”) must report to the Council, at least once every two years, or at the request of a Member State concerned, on the progress made by Member States in fulfilling the convergence criteria. The latest convergence report with respect to Poland was published in June 2016. The report concluded that Poland does not fulfill the conditions for the adoption of the euro and, more specifically, that it does not meet the exchange rate criterion as Poland is not participating in ERM II. The report also found that the Polish legislation and, in particular, the Act on the National Bank of Poland as well as the Polish Constitution, is not fully compatible with the Treaties and the Statute of the European System of Central Banks (ESCB) and of the European

Central Bank (ECB). The identified incompatibilities concern the independence of the central bank, the prohibition of monetary financing and central bank integration into the ESCB at the time of euro adoption.

The next regular convergence report, covering all Member States that are currently outside the Eurozone, is scheduled for June 2018.

From a practical viewpoint, the introduction of a new currency would require a change to the Constitution. This would require the approval of at least two thirds of the Sejm (i.e. the lower chamber of the Polish Parliament), voting in the presence of at least half of the authorised MPs.

The activities related to currency exchange operations constitute regulated activity and have to be recorded in a register of “bureaux de change” maintained by the President of the Polish National Bank.

In principle, there are no limitations on the amount of money that can be brought into Poland. However, both residents and non-residents crossing the state border carrying gold or platinum or in case of a value equal to or exceeding EUR 10,000 are obliged to report it in writing to the Polish customs or Border Guard authorities.

As of 1 January 2017, a PLN 15,000 cap has been set for cash transactions between professionals. Previously the cap was set at EUR 15,000. Accordingly, all transactions involving payment of more than PLN 15,000 must be carried out through a bank account and cannot be settled in cash.

Foreign exchange regulations are laid down in the Foreign Exchange Act of 27 July 2002. The Act implements the EU rules concerning the freedom of capital transfers which prohibit restrictions on capital transactions between EU countries other than limitations established for tax and supervision purposes. Accordingly, foreign exchange transactions between Polish residents and non-residents from EU Member States, as well as from the EEA or the OECD are, in principle, free of any restrictions.

At the same time, the Act imposes certain foreign exchange restrictions with regard to transactions with so-called third countries, i.e. countries that are not EU Member States and are not members of the EEA or the OECD. More

specifically, the Act provides a limited list of foreign exchange transactions which may be performed only on the basis of special foreign exchange permits (general or individual). The restrictions concern, in particular, the following transactions:

- transfer of funds designated to finance economic activity, including real estate purchase;
- transactions in securities with a maturity up to one year;
- transactions in debt claims; and
- opening of bank accounts.

A conclusion of agreements and performance of other legal acts which result or might result in settlements in foreign currencies between residents, and the execution of such settlements within Poland does not require an individual foreign exchange permit.

Hong Kong traders should also note that pursuant to the Polish tax law, taxpayers making, directly or indirectly, payment to an entity with a registered office or management in the territory of a country applying harmful tax competition are required to prepare a special tax documentation of such transactions, if their total amount in any given tax year exceeds the equivalent of EUR20,000. The list of countries applying harmful tax competition currently includes 26 countries/territories, among others, Hong Kong.

### **3. Common Payment Methods**

The most popular payment methods in Poland are money transfers and cash-on-delivery. In the first scenario, the account holder orders his bank to transfer a certain amount of money to the account of the beneficiary within the same or other bank.

Payment cards are commonly used, with debit cards constituting the majority. Both ATMs and commercial entities accept popular credit cards (VISA, MasterCard, American Express) and payment cards (VISA Electron and Maestro).

Cross-border money transfers can be carried out by indicating the international bank account number (IBAN) and the bank identifier code (BIC) of the account holder/recipient. This project is called SEPA (Single Euro Payments Area). It is a payment-integration initiative of the European Union for simplification of bank transfers denominated in euro and consists of 33 Member States (the 28 EU Member States, the four members of EFTA and Monaco).

All major methods of payment used in international trade are practised by Polish companies, including letters of credit whereby a bank commits to pay a specific amount of money to an indicated beneficiary at an agreed time, bank guarantee and documentary collection.

## **4. Appointment of Sales Agents/ Representatives**

### **4.1 Recruitment of Agents and Representatives**

Agency agreements are governed by the provisions of the Polish Civil Code (Articles 758 to 764<sup>9</sup>), which provides that by entering into an agency agreement, the agent accepts to permanently mediate, in exchange for remuneration, during the conclusion of contracts for the benefit of the principal or to conclude such contract on his behalf.

The Agent can conclude contracts binding the principal only if he has a specific authorisation. A contract concluded without authorisation or beyond the scope of the authorisation is deemed confirmed unless the principal notifies the client immediately after he is informed about the contract that he does not confirm that contract.

The agent has to promptly inform the principal of all relevant elements relating to the performance of the agency agreement. It also has to follow the principal's instructions that are justified in given circumstances, and undertake all acts that may be necessary to protect the principal's rights and interests. The principal, in turn, has to make available to the agent all documents necessary for the execution of the agent's tasks and has to inform him, within a reasonable time, of the acceptance or refusal of contracts arranged by the agent as well as of the fact that the number of contracts to be concluded or their value will be much lower than what the agent could normally expect.

Under Polish law, an agency agreement can be concluded both verbally and in writing; however, each party is entitled to demand that the other party confirm in writing the content of the agreement.

Parties are free to decide the duration of the agreement. However, agreements of a definite duration are automatically converted into indefinite agreements if the parties continue to execute the agreement. Agreements concluded for an indefinite period of time may be terminated by either party by providing a notice. Article 764<sup>1</sup> foresees the following notice periods:

- one month during the first year of the agreement;
- two months during the second year; and
- three months during the third and the following years.

Importantly, these notice periods cannot be contractually shortened. Notice is presumed to be given at the end of the month in which the notice was received.

## **4.2 Commissions and Other Compensations**

The Civil Code does not specify the type of agent's remuneration. If the parties do not expressly agree upon a method of remuneration, the agent is entitled to commission. If the agreement does not specify the amount of the commission, it shall constitute a reasonable sum, based on what is the customary compensation for commercial agents for similar products in the region. In the absence of such customary practice, the agent shall be entitled to reasonable remuneration in light of all circumstances surrounding his professional activity.

During the validity of the agency agreement, the agent is entitled to claim commission for contracts concluded as a result of his action or with customers or within the territory exclusively assigned to that agent as well as for contracts concluded with a third party whom he has previously acquired as a customer for transactions of the same kind.

Furthermore, after the termination of the agency agreement, the agent may claim the commission for contracts whose conclusion was mainly attributable to the agent's efforts during the period covered by the agency agreement and provided that that contract was concluded within a reasonable period after the agency agreement was terminated.

Unless the agency agreement provides otherwise, the agent may seek reimbursement of expenses related to the execution of its mandate only in so far as they were reasonable and if their amount exceeds what can be considered as usual expenses in the given circumstances.

After the termination of the agency agreement, the agent may be also entitled to an additional compensation if during the operation of the agency agreement he acquired new clients or has significantly increased the volume of business with the existing clients and provided that the principal continues to derive substantial benefits from contracts with those clients. The amount of such compensation may not exceed the amount of the agent's yearly remuneration calculated on the basis of the annual average remuneration for the last five years. If the agreement goes back less than five years the compensation shall be calculated on the basis of the average for the period in question.

The agent will receive no compensation if the agency agreement was terminated due to reasons attributable to the agent justifying immediate termination of the agency agreement or if it was the agent who has terminated that agreement (unless such termination is justified by circumstances attributable to the principal or on grounds of age, disability or illness of the agent as a result of which he cannot reasonably be required to continue his activities).

An additional compensation is also due in case of a non-competition clause restricting the agent's commercial activity after the termination of the agency agreement. Under Polish law, such clause can be agreed only in writing for a maximum period of two years. In those circumstances, the principal is required to pay the agent an appropriate compensation for the entire duration of the non-compete (unless otherwise stipulated in the agency agreement or if the agency agreement was terminated due to circumstances attributable to the agent). If the amount of the compensation was not stipulated in the agreement, it shall be calculated based on the benefits derived by the principal as a result of the non-compete and the agent's lost income.

It should be noted that the granting of compensation does not prevent the agent from seeking damages.

## **5. Establishment of Sales Offices/ Subsidiaries**

Pursuant to the Act on Freedom of Economic Activity, foreign investors may establish the following forms of business entity in Poland: (1) branch and (2) representative office.

Both branches and representative offices have to comply with the Polish regulations, including Polish accounting rules.

### **5.1 Branch Office**

#### **a) Main features**

Foreign investors wishing to pursue an economic activity in the territory of Poland may, on a reciprocal basis, if ratified international agreements do not provide otherwise, set up a branch of a foreign entity in Poland.

A branch can conduct operations limited to the scope of the foreign investor's business activity. From a legal point of view, the branch is part of the foreign enterprise and does not have its own legal identity.

#### **b) Procedure**

The branch must be registered in the Register of Entrepreneurs within the National Court Register under the name of the foreign company, with the mention "branch in Poland".

The registration process starts with the filing of an application. The latter must be completed in Polish, legibly, typewritten, by computer or handwritten in capital letters. The application shall be accompanied by documents providing the following information:

- data of person authorised to represent the foreign investor together with a certified copy of that person's signature;
- description of the branch activities;



- copy of an act of incorporation, contract or statute, under which the foreign investor operates as well as a certified translation into Polish of such documents;
- proof of payment of the stamp duty.

The applicable registration fee currently amounts to PLN 500 (the same as for forming a new Polish company). An additional fee of PLN 100 applies for the publication in the Economic and Court Journal.

### **c) Main obligations**

Pursuant to the Act on Freedom of Economic Activity, a foreign investor who has established a branch in the territory of Poland is required to:

- appoint a person in the branch authorised to represent the foreign investor;
- use the original name of the foreign investor to designate the branch, together with the legal form of the foreign investor translated into Polish and the phrase “branch in Poland” in Polish;
- keep separate accounts for the branch in Polish;
- notify the Minister of Development within 14 days about the initiation and completion of any liquidation process of the foreign investor, as well as about the loss of the right by the foreign investor to conduct the business activity and to dispose of its assets.

## **5.2 Representative Office**

### **a) Main features**

Foreign investors may also decide to establish a representative office. Such a representative office operates for, and on behalf of, the business of the foreign investor within the territory of Poland.

The scope of activities that may be carried out by the representative office is very limited. Indeed, the representative office can only carry out

activities regarding the advertising and promotion of a foreign investor.

## **b) Procedure**

The representative office must be registered in the Register of Representative Offices held by the Ministry of Business and Technology. The registration process starts with the filing of an application along with the proof of payment of the stamp duty. The application must be submitted in Polish and should contain the following information:

- the name, registered office and legal form of the foreign investor;
- the economic activity of the foreign investor;
- the name and address in the territory of Poland of the person authorised to represent the foreign investor in Poland; and
- the address of the headquarters of the representative office in Poland, in which the representative office stores the original documents related to its activities.

The application must be accompanied by several documents, including: (1) a certified copy of the registration of the foreign investor providing the basis for its business activity; and (2) a certified copy of the document authorising the foreign investor to use a given premise as the headquarter of the representative office.

The next step of the registration process consists of formal, legal, and substantive verification of the application. In case of formal deficiencies, the Minister of Development and Finance requests the applicant to complete the application within a period not shorter than 7 days. This time-limit may be extended upon justified request. If the applicant fails to complete the application, the latter is rejected without any further examination.

In case of a complete application, the Minister of Development and Finance verifies whether the applicant is an entity entitled to be listed in the Register. The Minister also examines whether the planned activity of

the representative office in Poland does not go beyond the scope of advertising and promotion.

A positive decision results in the entry of the representative office in the Register of Representative Offices and the delivery of a certificate to the applicant.

Registration may be refused in the following cases:

- the establishment of the representative office would pose a threat to the security and defence of the State, or the security of classified information, or another important public interest;
- the application for registration of the representative office concerns activity going beyond the scope of advertising and promoting the foreign investor.

In case of refusal, the foreign investor may re-apply to the Minister of Development and Finance for the examination of his/her application within 14 days of the first negative decision of the authority. The second negative decision may be appealed before the Administrative Court in Warsaw.

The current registration fee is PLN 1,000.

### **c) Main obligations**

Pursuant to the Act on Freedom of Economic Activity, a foreign investor who has established a representative office in Poland is required to:

- use the original name of the foreign investor to designate the representative office, along with the legal form of the foreign investor translated into Polish and the phrase “representative office in Poland” in Polish;
- keep separate accounts for the representative office in Polish;
- notify the Minister of Development within 14 days about:

- any changes of the actual and legal status as regards data concerning the name, seat, legal form, object of business activity, first name, surname and address in the territory of Poland of a person authorised in the representative office to represent the foreign investor, address of the headquarters of the representative office in the territory Poland;
- information on the initiation and completion of any liquidation process of the foreign investor, as well as on the loss of the right by the foreign investor to conduct the business activity and to dispose of its assets.

## 6. Incorporation of a Business

The rules governing the conduct of business activity in Poland – including the incorporation of a business – can be found in the Freedom of Economic Activity Act of 2004 and in the Commercial Companies Code of 2000.

Pursuant to the Freedom of Economic Activity Act, investors from the EU and EFTA Member States as well as from countries that have concluded “freedom of establishment” agreements with the EU may carry out their business activity under the same rules as those applicable to Polish citizens. The legal forms of doing business available to those categories of foreign entities are:

- a limited liability company;
- a joint-stock company;
- a European Company;
- a general partnership;
- a limited liability partnership;
- a limited partnership;
- a partnership limited by shares;
- a sole proprietorship; and
- a civil law partnership.

Unless international agreements provide otherwise, investors from other countries may conduct business activity in Poland only in the form of:

- a limited liability company;
- a joint-stock company;
- a limited partnership; and
- a partnership limited by shares.

## **6.1 Types of Business Organisations**

### **a) Limited liability company**

A limited liability company is the most common form of conducting business activity in Poland. It has its own legal personality that is separate from its shareholders. Another important feature is that shareholders are not personally liable for the debts or obligations of the company.

The minimum share capital in a limited liability company is PLN 5,000 and it must be paid up in full before registration. The nominal value of one share cannot be less than PLN 50.

The authorities of a limited liability company are the shareholders' meeting, the management board and, optionally, the supervisory board or an audit committee. The management board (or board of directors) is appointed by the shareholders for a one year term and can consist of residents and non-residents. Appointing the supervisory board or audit committee is not mandatory provided that the company's share capital does not exceed PLN 500,000 and that it has no more than 25 shareholders.

### **b) Joint stock company**

The main features of a joint stock company are similar to those of a limited liability company. At the same time, however, the provisions of the Commercial Companies Code governing joint stock companies are more formalistic and provide additional obligations which must be fulfilled by the bodies of the company. Just as in the case of the limited liability company, the stockholders of the joint stock company are not personally liable for any debts or obligations of the company.

The minimum share capital in a joint stock company is PLN 100,000 and contributions may be made in cash or in kind. Shares are equal and indivisible.

The management of the joint stock company is exercised by the shareholders' meeting, the management board and the supervisory board. Unlike the limited liability company, a joint stock company must appoint a supervisory board. The latter should consist of at least three persons, appointed by the shareholders' meeting. The role of the supervisory board is to supervise the company's operations in all areas of its business. To that end, it may inspect all documents of the company, request reports and explanations from the management board and individual employees, as well as review the company's assets and liabilities.

### **c) European Company**

A European Company is a form of supranational company regulated by EU law. The establishment and management of a European Company are governed by Regulation No 2157/2001 on the Statute for a European Company, the European Company's articles of association as well as implementing laws of EU Member States and the national laws of EU Member States applicable to joint stock companies.

The minimum share capital in a European Company is EUR 120,000 and contributions may be made in cash or in kind.

The management of the European Company can be exercised either by a Management Board and a Supervisory Board (known as a two-tier system) or simply by an administrative board (known as a one-tier system).

### **d) General partnership**

A general partnership is an association of at least two partners operating an enterprise under its own business name. That name should contain the surname or business name of at least one of the partners and an additional designation of the legal form of the company, i.e. general partnership. This form of business activity is recommended for relatively small-scale businesses.

The general partnership has no legal personality. It has, however, a legal capacity meaning that it may acquire rights and incur obligations on its own behalf and a judicial and procedural capacity meaning that it may be a party to court proceedings and it may appear before a court independently to defend its interests.

In principle, each partner may represent the partnership individually unless the articles of association provide otherwise. Each partner is also personally responsible for the partnership's liabilities with all their assets, jointly and severally with other partners and the partnership. Nevertheless, it should be noted that the partnership's creditors are required to seek satisfaction out of the partnership's assets first. The partners' liability vis-à-vis third parties cannot be excluded.

There is no minimum capital requirement.

#### **e) Limited liability partnership**

A limited liability partnership, also known as "professional partnership", may be formed by individuals exercising so-called "free professions" (such as lawyers, architects, tax advisors or doctors). A partner of the limited liability partnership may only be a person authorised to conduct the relevant profession.

The limited liability partnership has no legal personality but similar to the general partnership it has legal, judicial and procedural capacity.

In principle, each partner is entitled to represent the partnership independently, unless the articles of association provide otherwise. Each partner is also personally liable for the partnership's obligations up to all their personal assets. However, unlike in the case of the general partnership, the liability of individual partners in a limited liability partnership is limited to the obligations arising from his own activities or the activities of people working for the partnership under his management and supervision.

There is no minimum capital requirement.



**f) Limited partnership**

A limited partnership consists of two types of partners: limited partners whose liability is limited to their respective contributions and general partners who have joint and several liability with the other general partners and the partnership itself, for the partnership's debts up to the value of all their assets. The name of the general partner should be included in the partnership's name. On the other hand, if the business name of the limited partnership includes the name of a limited partner, that limited partner bears an unlimited liability as if he were the general partner.

The limited liability partnership has no legal personality but it has legal, judicial and procedural capacity.

As a rule, the limited partner does not represent the partnership. A limited partner can only represent the partnership in the capacity of a proxy in accordance with the power of attorney granted to him by the partnership.

There is no minimum capital requirement.

**g) Partnership limited by shares**

A partnership limited by shares combines certain elements of a joint-stock company and a limited partnership. The main feature of that type of partnership is that it consists of two types of partner: a general partner, whose liability for all the obligations of the partnership is unlimited, and a shareholder, who is not liable for the obligations of the partnership. The shareholders' risk arising from the participation in the partnership is limited to the capital invested in the subscription or purchase of shares.

The partnership limited by shares has no legal personality but it has legal, judicial and procedural capacity.

The general partner represents the partnership and conducts its activity, while shareholder(s) may represent the partnership only to the extent they are empowered to do so by a specific power of attorney.

The minimum share capital in this type of partnership is PLN 50,000. The share capital is divided into shares of equal nominal value.

#### **h) Sole proprietorship**

A sole proprietorship, also known as self-employment, is the simplest form of doing small-scale business in Poland by an individual. This legal form may be used by foreign managers and directors as a platform to render their services for Polish companies.

An entrepreneur conducting individual business activity acts on his own behalf. However, he may appoint a proxy to conduct his affairs. He is also fully liable for all obligations arising from the business activity up to all his personal assets.

There is no minimum capital requirement.

#### **i) Civil law partnership**

A civil law partnership is governed by the provisions of the Polish Civil Code. This form of partnership is suitable for relatively small-scale business activity conducted by at least two entities.

A civil law partnership is not a separate legal entity and thus it does not have a legal personality.

Unless otherwise agreed, each partner may represent the partnership individually. The partners of a civil law partnership are jointly and separately liable for any debts incurred by the partnership.

There is no minimum capital requirement.

## **6.2 Procedures for Setting up a Business**

### **a) Limited liability company**

A limited liability company may be established by one or more natural or legal persons, however, it may not be established solely by another single-member limited liability company.

A limited liability company may be either incorporated before a Polish notary or registered over the Internet through a simplified electronic procedure.

The Articles of Association must be drafted in Polish in the form of a notarial deed (unless the company is incorporated through a simplified electronic procedure). They should contain the following information:

- the company's business name and registered office;
- the object of the company's activity;
- the amount of share capital and whether a shareholder may hold one or more shares;
- the number and nominal value of shares taken up by individual shareholders; and
- the company's duration, if it were to be incorporated for a limited time.

The company must be registered with the National Court Register (KRS).

### **b) Joint stock company**

A joint stock company may be established by one or more members with the exception that it cannot be founded solely by a limited liability company with one shareholder.

The incorporation process requires the signing of the company's statute in the form of a notarial deed. The statute should include the following information:

- the company's business name including an additional description "spółka akcyjna" or an abbreviation "S.A." indicating the legal form of the company;
- the company's registered office;
- the scope of its business activity;
- the company's duration, if it has been incorporated for a limited period of time;
- the amount of share capital and the amount of capital paid up prior to the date of registration;
- the number and nominal value of shares, and the indication as to whether the shares are registered shares or bearer shares;
- the number of shares of a particular class and the rights attaching thereto if different classes of shares are to be issued;
- full names or business names of the founders;
- the number of management board and supervisory board members; and
- the journal for the company's announcements, if the company intends to publish its announcements in journals other than the Court and Commercial Gazette.

Like the limited liability company, a joint-stock company must be registered with the National Court Register (KRS).

### **c) European Company**

A European Company may be formed in one of four ways:

- 1) the merger of at least two joint-stock companies from different EU Member States;
- 2) the formation of a holding company by two joint-stock companies or limited liability companies from different EU Member States;
- 3) the formation of a joint subsidiary by two entities from different EU Member States; or
- 4) the conversion of a joint-stock company under the additional conditions prescribed by law.

**d) General partnership**

In order to establish a general partnership, the partners need to conclude articles of association. The latter must be drawn up in writing and registered with the Register of Entrepreneurs in the National Court Register. After registering the partnership, an application should be made to the appropriate tax office with respect to so-called supplementary data not covered in the entry in the National Court Register.

**e) Limited liability partnership**

In order to establish a limited liability partnership, the partners need to conclude articles of association. The latter must be prepared in writing and registered with the Register of Entrepreneurs in the National Court Register. The application to the National Court Register must contain documents certifying that each partner is authorised to practice the relevant “free profession”. After the partnership is registered, a submission must be made to the relevant tax office regarding so-called supplementary data which are not entered in the National Court Register.

**f) Limited partnership**

In order to establish a limited partnership, the partners need to conclude articles of association. The latter must be prepared in a form of a

notarial deed and the partnership must then be registered with the Register of Entrepreneurs in the National Court Register.

The articles of association should specify, as a minimum:

- the business name and registered office of the partnership;
- the type of contribution made by each partner and its value;
- the corporate purpose of the partnership;
- the duration of the partnership, if stated; and
- the scope of the liability of each limited partner expressed in quota (limited liability amount).

#### **g) Partnership limited by shares**

The establishment of a partnership limited by shares requires adopting the statute of the partnership in a form of notarial deed and subscription of all shares by the shareholders. The partnership must then be registered with the Register of Entrepreneurs in the National Court Register. In case the total number of shareholders exceeds 25, the partnership also needs to appoint a supervisory board.

#### **h) Sole proprietorship**

The sole proprietorship is created upon the registration in the Business Activity Register. An entrepreneur may start its business activity after filing an application for registration.

#### **i) Civil law partnership**

In order to establish a civil law partnership, the partners are required to conclude a civil law partnership agreement in a written form. This agreement needs to be submitted to the competent tax office, the Central Statistical Office and, if the partnership is to have employees, to the Social Security Office.

A civil law partnership is subject to disclosure in the register of national economy entities (REGON database). Partners being natural persons disclose the civil law partnership agreement in the Central Business Activity Record and Information, and partners subject to an entry in the National Court Register (KRS) in the commercial register for the KRS.

### **6.3 Business Licences**

In Poland, companies wishing to perform a business activity in certain economic sectors are required to obtain a license (permit). Pursuant to the Act on Freedom of Economic Activity, these are, among others, gambling, road transportation, fishing, telecommunications, pharmaceuticals and insurance activities.

## 7. Taxes

### 7.1 Corporate Tax

The standard corporate income tax (“CIT”) rate in Poland amounts to 19%. It applies to the following categories of taxpayers:

- limited liability companies, joint-stock companies and other legal entities;
- corporations in formation;
- limited joint-stock partnerships having their registered office or management board in Poland;
- companies without legal personality having their registered office or management board in another state, if pursuant to the tax laws of that other state they are treated as legal entities and are subject to taxation in that state on their total income regardless of where it is earned;
- organisational units without legal personality except for civil partnerships, general partnerships, professional partnerships and limited partnerships;
- tax capital groups.

A reduced CIT rate of 15% is applicable to small taxpayers (i.e. taxpayers whose earning revenues, inclusive of VAT, in the preceding year did not exceed EUR 1.2 million) and for taxpayers starting a new business for the first year of their activity.

Companies with a registered office or management board in Poland are considered as Polish residents and are subject to CIT in Poland on their worldwide income and capital gains. Companies that do not have a registered office or management board in Poland (non-resident companies) are subject to CIT only on income and capital gains earned in Poland.

In principle, companies in the form of a partnership (excluding limited joint-stock partnerships) are not subject to CIT, but revenues earned by partnerships are subject to corporate income tax at the level of the corporate partners, in proportion to their shares of interest.



A branch of a foreign company is subject to a corporate income tax on profits generated in Poland. However, there is no withholding tax on the transfer of profits from a branch to its head office abroad. Due to the limited nature of its activities, a representative office is not subject to corporate income tax in Poland.

Furthermore, since 2015, income earned by foreign subsidiaries of Polish companies is subject to a standard 19% corporate income tax in Poland if that subsidiary qualifies as a “controlled foreign company” (“CFC”) within the meaning of the CIT Act. In essence, a company will be treated as a CFC if (i) a Polish resident taxpayer holds at least 50% of the capital, voting rights or shares involving participation in profits in that company; (ii) the passive income of a CFC company constitutes at least 33% of its total income; and (iii) the foreign company is subject to an effective tax rate that is at least 50% lower than the rate it would pay in Poland. Subsidiaries seated in tax havens are also treated as a CFC.

Taxable income equals the difference between revenues subject to tax and tax-deductible expenses. In principle, all expenses incurred for the purpose of earning revenue are tax deductible. There are, however, certain types of expenses (listed in the CIT Act) that cannot be deducted. This includes, amongst other, client entertainment costs or part of depreciation charges on luxury cars. In addition, the taxable income may be further reduced by losses incurred in previous tax years. Under the currently applicable rules, a loss may be carried forward for five years following the year in which it was incurred, provided that the amount deducted in any given year cannot exceed 50% of the original loss. Losses may not be carried back. For tax purposes, depreciation of fixed assets is carried out at fixed rates provided by the law. Most commonly, depreciation is calculated on a monthly basis, however, quarterly and annual depreciation is also possible.

Hong Kong traders may like to know that Polish law provides for a possibility to create a so-called “tax capital group” for the calculation of the corporate income tax. In general, a tax capital group may be only formed by limited liability or joint-stock companies based in Poland. Specific rules concerning, inter alia, the average share capital that needs to be held by each company, are laid down in the CIT Act. Taxable income for the group is calculated by

combining the incomes and losses of all participating companies.

The standard withholding tax rate is 19% on dividends and 20% on interest and royalties. These rates may be reduced under any applicable double taxation treaties.

Pursuant to the latest amendments to the CIT Act adopted in November 2017, Poland introduced a new income tax on earnings from commercial and office buildings (including shopping centres and department stores) located in the territory of Poland with an initial value exceeding PLN 10 million (approx. EUR 2.38 million). The applicable tax rate amounts to 0.035% of excess of the initial value of the building on a monthly basis (which translates into 0.42% annually). The tax is payable regardless of the level of actual income derived by the taxpayer holding the relevant real estate. This new tax can be offset against CIT, if CIT due by the taxpayer is higher.

## **7.2 Value Added Tax**

Poland's VAT regime is in line with the EU VAT regime. In principle, VAT taxpayers (taxable persons) are natural or legal persons as well as organisational entities without legal personality carrying out economic activity regardless of the aim or result of such an activity. Economic activity essentially covers all activities of producers, traders or service providers, including entities obtaining natural resources and farmers as well as activities of self-employed entrepreneurs.

Under the Polish VAT regulations, VAT applies to the following transactions:

- supply of goods and services in Poland for consideration;
- export of goods outside the EU/import of goods from outside the EU;
- intra-EU acquisition of goods carried out for consideration in Poland;
- intra-EU supply of goods.

Before engaging in any activity subject to VAT, taxpayers are required to apply for registration. In addition, if the taxpayer plans to carry out intra-EU

transactions, it is also required to register as an EU VAT payer. The annual turnover threshold for VAT registration in Poland is PLN 200,000. Businesses with a turnover below this threshold may, however, register voluntarily. Taxpayers are obliged to submit VAT returns on a monthly or quarterly basis. As of 1 January 2018, all taxpayers are obliged to file tax returns only in an electronic form.

The basic VAT rate is 23%, which is applied to the majority of goods and services. VAT at 8% is applied to certain goods and services such as certain agricultural products and services, new housing structures and housing construction services covered by the social housing program, passenger transport as well as restaurant and cultural services (cinema tickets, admission fees to museums, historical monuments, zoos and botanical gardens, fairs and exhibitions). The lowest VAT rate of 5% applies to certain basic food products including unprocessed food and certain beverages (e.g. fish, meat, dairy products, bread, confectionary, eggs and juices) and books printed or published on discs or tapes. Some activities such as educational services, health care and welfare services are exempt from VAT.

A taxpayer may recover input tax, i.e. the VAT paid on the goods and services supplied and used for purposes of his taxable activity, by deducting it from the output tax. The taxpayer can also claim reimbursement of input VAT paid in excess of what was due either by deducting it from future VAT liabilities or by applying for a cash refund from the tax authorities. Refunds are generally made within 60 days, and in certain circumstances this period can be shortened to 25 days.

VAT taxpayers that have no registered office, fixed place of business or place of residence in Poland or other EU country are required to appoint a tax representative. A tax representative may be any legal person or organisational unit without legal personality that has established its business within the territory of Poland or, under certain conditions, a natural person with a permanent address in the territory of Poland. The fiscal representative is jointly liable with the business it represents for all Polish VAT liabilities.

A branch of a foreign company conducting business in Poland should register for VAT. However, transactions between the foreign company and its

branch in Poland are not subject to VAT. The activities of a representation office in Poland are not subject to VAT and the latter does not have to register as a VAT taxpayer.

## **7.3 Other Relevant Taxes**

### **Tax on civil law transactions (stamp duty)**

Tax on civil law transactions applies to certain types of transactions that are not subject to VAT. Among others, the following transactions are subject to the tax on civil law transactions:

- sales, loans, establishment of company and increase of share capital;
- donation agreements, establishment of a mortgage;
- amendments to any civil law transactions if they increase the tax base; and
- court judgments having the same legal effect as a civil law transaction subject to taxation.

The main tax rates are as follows: 2% for sale and donation of movable property, 1% for sale of other property rights and 0.5% for increase of share capital. Tax on civil law transactions should be paid within 14 days from the date of a transaction. In principle, the tax base equals the market value of an object or property right subject to the civil law transaction.

### **Tax on financial institutions**

In 2016, Poland introduced a new tax on financial institutions such as domestic banks, branches of foreign banks, domestic insurance and reinsurance companies and branches of foreign insurance and reinsurance companies. The tax is charged on the total value of assets exceeding (i) PLN 200 million in the case of loan institutions; (ii) PLN 2 billion for insurance and reinsurance companies; and (iii) PLN 4 billion for other financial institutions, at a rate of 0.0366% per month.

## **Tax on real estate**

The real estate tax is levied on land, buildings and their parts used for business activity. The applicable rate of the real estate tax is set by local authorities within the limits specified each year on the basis of the Law on Local Taxes and Fees. Currently, in 2018, land used for business purposes is subject to a maximum tax rate of PLN 0.91 per square meter, while buildings used for business purposes are subject to a maximum tax rate of PLN 23.10 per square meter of usable area.

## **8. Employment**

The key legal act regulating employment issues in Poland is the Labour Code of 1976 (with numerous amendments). Certain specific issues such as matters relating to trade unions, employee personal data or collective redundancies are addressed in separate legislation.

### **8.1 Employment Procedures**

#### **a) Employment contract**

There are three basic types of employment contract:

- employment contracts for a trial period;
- employment contracts for a definitive period of time; and
- employment contracts for an indefinite period of time.

An employment contract for a trial period may be concluded for a maximum period of three months in order to verify the employee's qualifications and whether he or she can be employed to carry out a specific type of work. Concluding another trial period contract with the same employee is allowed only in exceptional circumstances: (1) if the employee is to be employed in order to carry out a different type of work or (2) at least three years after termination or expiry of a previous employment contract, if the employee is to be employed to carry out the same type of work.

An employment contract for a definitive period of time may be concluded only three times between the same parties and the maximum period of this type of contract(s) cannot exceed 33 months. If any of these limits are exceeded, the contract will be automatically treated as a contract concluded for an indefinite period of time.

The above restrictions regarding employment contracts for a definite period do not apply, however, to employment contracts (1) for replacement of another employee during his/her justified absence from

work; (2) for performance of occasional or seasonal work; (3) for performance of work for a term of office; or (4) if the employer indicates objective reasons attributable to the employer.

An employment contract has to be concluded in writing and should be signed no later than on the day the employee starts working. Such contract needs to specify its parties, type of contract, execution date as well as work and remuneration conditions. If no contract is signed the employee should be provided with written confirmation of the terms of the contract before he actually starts working. Any changes to the employment contract should also be made in writing.

In addition, within seven days of the execution of the employment contract, the employer must provide the employee with the information concerning his/her daily and weekly working hours, frequency of payments of remuneration, holiday entitlement and notice period.

## **b) Working time**

Pursuant to the Labour Code, the statutory working time cannot exceed 8 hours per day and an average of 40 hours per week in a five-day working week within a reference period of not more than four months. The reference period may be, however, extended up to 12 months if it is justified by objective, technical or work organisation reasons.

Including overtime, the working hours in any adopted reference period may not exceed 48 hours per week. In a calendar year, an employee may have a maximum of 150 hours of overtime unless a collective bargaining agreement, the employer's work regulations or the employment contract provide otherwise.

Overtime is permitted in case of:

- rescue operations needed for the protection of human life or health, or for the protection of property, or the environment; or
- special needs of the employer.

An employee is entitled to double pay for overtime at nights, on Sundays and on public holidays that are not the employee's usual working days and to a supplement of 50% for overtime on any other day. The employer may also decide, in principle, upon the written request of the employee, to replace the overtime allowance with an additional time off equal to the number of overtime hours.

Night work covers the eight hours between 9 pm and 7 am. The Labour Code defines a night worker as an employee whose working hours within any 24 hour period include at least three night hours. The working hours of a night worker cannot exceed eight hours in any 24 hours if his work is particularly hazardous or requires particularly heavy physical or mental effort. A night worker is entitled to a supplement of 20% of the minimum hourly wage for every hour worked during the night.

All employees have the right to at least 11 hours of undisturbed rest in every 24 hours and 35 rest hours a week.

In principle, Sundays and public holidays are days free of work. However, working on Sundays and public holidays is permitted under certain circumstances. As a rule, employees working on Sundays and public holidays are entitled to another day off.

### **c) Maternity, paternity and parental leave**

Maternity leave in Poland currently amounts to 20 weeks in case of one child which is extended to 31, 33, 35 or 37 weeks for two, three, four or five and more children born during single delivery, respectively. The mother is required to take at least 14 weeks of the maternity leave while the remaining 6 weeks may be passed on to the father. The father is also separately entitled to 2 weeks of paternity leave.

A monthly maternity allowance for the period of maternity or paternity leave amounts to 100% of the employee's normal salary.

In addition, both parents are collectively entitled to 32 weeks of parental leave in case of single birth and to 34 weeks in case of multiple births. The 32 weeks period can be taken as one continuous period of leave or



as several periods, and both parents can take the leave at the same time. Parents can use the leave until the end of the calendar year in which the child turns six years old. Parental leave is granted upon a written request submitted at the latest 21 days before the planned beginning of the leave.

The Polish Labour Code provides that after the maternity/paternity or parental leave, the employee has to be admitted to the same position as the one he or she has exercised before taking the leave. If that is not possible, the employer is required to provide the employee with an equivalent position or other position corresponding to his/her professional qualifications and for the same remuneration as if he or she would not have taken the leave.

#### **d) Holiday**

All employees are entitled to an annual paid holiday amounting to 20 working days per year during the first ten years of employment and to 26 working days per year thereafter. These are the minimum holiday entitlements which may be extended by individual employers.

When determining the number of days of holiday entitlement, the entire period of employment as well as the time spent on acquiring the relevant education is taken into account (for instance, a master's degree is treated as equivalent to eight years of employment).

The annual leave for a part-time employee is calculated proportionally to the time of work of such an employee.

The unused holiday is transferred to a subsequent calendar year and should be used by the employee before 30<sup>th</sup> September of that year.

#### **e) Dismissal**

An employment contract can be terminated either with the agreement of the parties or by one of the parties (the employer or the employee) upon giving notice and after the expiry of the notice period. In certain circumstances the contract can be also terminated without the

observance of the notice period.

An employment contract can be terminated with the agreement of the parties at any time and on the initiative of either party, irrespective of the type of employment contract.

An employment contract is terminated with notice when either the employer or the employee notifies the other party of his/her intention to put an end to the employment relationship. Termination notice must be made in writing. The employment contract is effectively terminated at the end of the notice period, the length of which depends on the type of contract and the position held by the employee. The notice period for an employment contract for a trial period is:

- three working days if the trial period does not exceed two weeks;
- one week if the trial period exceeds two weeks; and
- two weeks if the trial period amounts to three months.

In case of other employment contracts (for definite and indefinite periods), the notice period amounts to:

- two weeks, if the employee has worked for the given employer for not more than six months;
- one month, if the employee has worked for the given employer for at least six months but less than three years; and
- three months, if the employee has worked for the employer for at least three years.

During the notice period, the employee is entitled to receive his normal salary. However, the employer may send the employee on so-called “garden leave” meaning that the latter is not required to perform work during the notice period while still being fully paid.

It should be noted that an employment contract can only be terminated by the employer if he give specific and genuine reasons for the termination.

An employment contract can be also terminated by either the employer or the employee without the notice period, although conditions apply. The employer may terminate an employment contract without notice due to the fault of the employee if the employee:

- commits a serious breach of his/her basic duties (for instance by drinking at work or leaving the workplace without any justifiable cause);
- commits a crime, if the crime is obvious or has been confirmed by a definitive court sentence; or
- through his/her fault loses a licence required to perform work on the occupied position.

The employer can also terminate an employment contract without notice if the employee is incapable of work, for instance, due to prolonged illness.

An employment contract may also be terminated without notice by an employee but only under the circumstances defined in the Labour Code, relating mostly to the fault of the employer.

Polish labour law provides for an additional protection against dismissal of certain categories of employees such as employees who are pregnant or on maternity leave, employees who are on sick leave with a doctor's certificate, employees approaching retirement age and employees belonging to trade unions.

## **8.2 Health and Safety Issues**

Pursuant to the Labour Code, an employer is obliged to ensure secure and hygienic working conditions for all his/her employees and to provide initial and periodical trainings concerning health and safety issues at the

workplace. An employee, in turn, is obliged to comply with the applicable health and safety regulations. A failure to meet this obligation may result in a warning or a fine imposed by the employer.

## **8.3 Worker's Compensation and Social Insurance**

### **a) Remuneration**

Remuneration is to be determined in the employment contract in a gross amount, i.e. before payment of any taxes, social security contributions or other mandatory payments. It is paid at least once a month, on a fixed date agreed in advance and no later than within the first 10 days of the following calendar month.

The Polish Labour Code requires that conditions concerning remuneration and the granting of other benefits connected with work (such as bonuses) need to be determined in an employment contract, collective bargaining agreement and/or in specific regulations dedicated to remuneration and/or bonuses. Furthermore, all employers with more than fifty employees who are not covered by a collective bargaining agreement are required to determine the conditions of remuneration in written remuneration regulations.

### **b) Social insurance**

In Poland both the employer and the employee are required to contribute to the social security system. However, in case of the employee's contributions, it is actually the employer who makes the payment to the social security authorities (i.e. ZUS) by deducting the relevant amount from the employee's salary. Social security contributions cover several different elements including pension and disability insurance, sickness insurance, accident insurance, labour fund and employee guaranteed benefits fund.

Currently, the rates for the pension and disability insurance contributions are payable to an annual limit of gross employment income received in a given tax year. This limit is set annually by

government and for 2018 it is PLN 133,290 of gross income. It should be signaled, however, that from 1 January 2019, this cap is to be abolished meaning that the pension and disability insurance contributions will be calculated on the total amount of annual gross employment income. It is estimated that as a result of that change the social security cost for employees and their employers will increase significantly.

## **8.4 Minimum Wages**

In Poland, the minimum wage is fixed annually by the Council of Ministers after consultations with the Social Dialogue Council. The legal framework concerning the minimum wage is set out in the Minimum Wage Act of 2002.

As of 1 January 2018, the minimum wage amounts to PLN 2,100 (approx. EUR 493) per month. This represents a 5% increase (corresponding to PLN 100) in comparison to the minimum wage in 2017.

The minimum hourly wage is adjusted on a yearly basis using the minimum wage growth rate. Currently, the minimum hourly rate amounts to PLN 13.70 (approx. EUR 3).

## **9. Visas and Immigration Issues**

### **9.1 Entry Procedures**

The principal legal act governing the entry of foreign nationals to the territory of Poland is the Foreigners Act of 12 December 2013.

In principle in order to enter Poland, foreigners need to present a valid visa. This requirement does not apply to nationals of EU Member States, EFTA Member States, Switzerland and citizens of countries that are parties to a visa-free travel agreement signed with Poland, including nationals of the Hong Kong Administrative Region.

There are two types of visas that allow entering the territory of Poland:

- 1) Schengen visas, which allow one or more entries provided that neither the length of a continuous visit nor the total length of successive visits to the territory of Schengen area countries does not exceed 90 days in each period of 180 days following the date of first entry into that territory.
- 2) National visas, which allow entry and continuous residence in the Polish territory or to several consecutive stays, lasting a total of more than 90 days and not exceeding a total of one year during the period of validity.

Foreigners can also enter Poland on the basis of a Polish residence permit or a residence permit or national visa issued by another Schengen Member State. There are two types of residence permits in Poland: temporary and permanent.

A temporary residence permit may be issued for a maximum of three years and it is renewable. In order to receive such a permit, the applicant needs to demonstrate that his/her stay in Poland is justified. A temporary residence permit may be issued in particular in case the foreigner holds a work permit, intends to begin or continue studies or vocational training in Poland or is married to a Polish citizen. In addition, the Act on Foreigners provides for a temporary residence permit (i) for the purposes of working in the framework of an intra-corporate transfer, and (ii) in order to exercise the right to long-term mobility, also in the framework of an intra-corporate transfer. The

legislator has also recently added provisions governing residence and work in Poland in the framework of short-term mobility of foreigners holding residence documents issued by other EU Member States. The purpose of the stay of a foreigner holding one of these two permits or exercising the right to short-term mobility will be to work as a manager, specialist or trainee employee at a host entity established in Poland. Such foreigner will be temporarily seconded by his/her parent employer, established outside the territory of the EU or EFTA Member States.

The latest amendments to the Act on Foreigners also provide for special grounds for granting a temporary residence and work permit to a foreigner wishing to stay in Poland to pursue a profession “desirable for the Polish economy”. These professions are to be specified in a separate regulation of the minister competent for labour issues. Importantly, the issuance of such permit will not depend on any labour market test showing that the employer could not fill the vacancy on the local labour market. The provisions regarding this special type of temporary residence and work permit will come into force on 1 January 2019.

A foreigner who remains in Poland without a break for at least five years on the basis of a visa or temporary residence permit may apply for a permanent residence permit issued for an indefinite period. This type of permit may also be issued to a foreigner who has been living in Poland for at least three years, provided that he or she came to Poland as a part of family emigration.

## **9.2 Working Permits**

The matters relating to employment of foreigners in Poland are governed by the provisions of the Act on the Promotion of employment and labour market institutions of 20 April 2004.

As a general rule, any foreigner who wants to work in Poland is required to obtain a work permit. This obligation does not apply to the citizens of EU Member States and of the European Economic Area Member States.

An application for a work permit must be filed by the future employer and not the foreigner himself. A completed application for a work permit together with

the required documents should be submitted at least 30 days before the planned date of employment or extension of the foreigner's employment.

A work permit is issued for a definite period, not longer than 3 years, and may be extended. If the foreigner is a member of the management board of a legal person who, at the date of submitting the application, employs over 25 people, the work permit may be issued for a period not longer than 5 years. Permits are issued for a specific employer, a specific foreigner and with respect to a specific workplace and specific position.

There are six types of work permit:

- 1) Permit type A: for foreigners who perform work on the territory of Poland on the basis of a contract with an entity whose registered office or place of residence/branch or establishment or other form of organised activity is located in the territory of Poland.
- 2) Permit type B: for foreigners who in connection with the duties of a board member of a legal person entered in the Register of Entrepreneurs or a corporation in formation are staying in Poland for a period exceeding 6 months within 12 consecutive months.
- 3) Permit type C: for foreigners who perform work for a foreign employer and are assigned to Poland for a period exceeding 30 days in a calendar year to a branch or establishment of a foreign entity or a related entity within the meaning of the Personal Income Tax Act of 26 July 1991.
- 4) Permit type D: for foreigners who perform work for a foreign employer who does not have a branch, establishment or other form of organised activity in the territory of Poland and are assigned to Poland to provide a temporary and occasional service ("an export service").
- 5) Permit type E: for foreigners who perform work for a foreign employer and are assigned to Poland for a period exceeding 30 days within 6 consecutive months for purposes other than those specified above.



- 6) Seasonal work permit: for foreigners performing seasonal work for a period not exceeding 9 months in the calendar year in the agriculture, gardening or tourism sectors. The issuance of this permit is subject to a so-called labour market test whereby it needs to be demonstrated that the vacancy could not be filled on the basis of the register of unemployed persons and jobseekers.

The general requirement for obtaining a work permit is subject to numerous exceptions. Among others, a work permit is not required when a foreigner:

- has the status of a family member of an EU/EEA/Swiss citizen,
- enjoys international protection in Poland (has refugee status or benefits from a subsidiary protection),
- has a permanent residence permit in Poland,
- has a long-term EU residence permit in Poland,
- has permission to stay in Poland for humanitarian reasons,
- has a permit for tolerated stay in Poland,
- is the spouse of a Polish citizen who has a temporary residence permit on the territory of Poland granted in connection with marriage,
- has a temporary residence permit to connect with family,
- has a temporary residence permit for the purpose of studying at university,
- has a valid Polish Card,
- is a graduate of Polish high schools, full-time university studies or full-time doctoral studies at Polish universities.

In addition, the following categories of foreigners are exempted from the obligation to obtain a work permit:

- accredited press, radio and TV correspondents, as well as photographers and filmmakers working on assignments for the foreign mass media;
- artists; actors and musicians whose work in Poland does not exceed 30 days during a calendar year;
- students studying in Polish universities and working during their holidays and not longer than three months a year;
- people giving occasional speeches or presentations of a particular scientific or artistic value;
- board members of legal entities who live permanently abroad and perform their duties in Poland for no longer than 30 days in a calendar year;
- foreign employees sent to Poland for a time no longer than three months in a calendar year to conduct training, assembly of fair or exhibition stands, maintenance or reception of machines and equipment ordered by their companies;
- soldiers and civil personnel of NATO structures in Poland;
- foreigners working for the members of the European Parliament in connection with their function.

Furthermore, citizens of Ukraine, the Republic of Armenia, the Republic of Belarus, the Republic of Georgia, the Republic of Moldova and the Russian Federation benefit from easier access to the Polish labour market. More specifically, citizens of those six countries can work in Poland, without having to obtain a work permit, during a maximum period of 6 months in 12 consecutive months on the basis of an employer's declaration of the intention to employ such nationals.

### **9.3 Temporary Visitor Visas**

Holders of valid passports issued by the special administrative region of

Hong Kong can enter Poland without a visa. Holders of passports issued by mainland China will have to request a visa.

## **10. Sales Promotions**

### **10.1 Restrictions on the Different Types of Sales Promotions**

Pursuant to the rules set out in the Act on combating unfair competition, selling products or services to consumers while awarding all or some purchasers with a free bonus in the form of different products or services than those representing the subject of the sale is prohibited.

There is an exception from this general rule for products or services that are of a low value or a sample. The prohibition also does not apply to prizes won in promotional lotteries organised on the basis of the Gaming Act or in competitions, the result of which does not depend on chance.

### **10.2 Advertising**

The rules governing advertising are laid down in the Act on combating unfair competition. Pursuant to the Act, the act on unfair competition shall be understood as any activity contrary to the law or good practices which threatens or infringes the interest of another entrepreneur or customer. In the field of advertising, the following activities are to be treated as acts of unfair competition:

- advertising contrary to provisions of the law, good practices or offending human dignity;
- advertising misleading the customer, thus susceptible to influence his/her decision to purchase a product or service;
- advertising appealing to emotions of customers by provoking fear, exploiting superstitions or credulity of children;
- statement encouraging the purchase of products or services by creating the impression of being objective information; and

- advertising significantly interfering with privacy, in particular persistent pressuring customers in public places, sending unsolicited products at the customers' expense, or abusing the use of technical means of communication.

When assessing misleading advertising all of its elements should be taken into account, in particular those related to quantity, quality, components, usefulness, possible use, repair and maintenance of the advertised products, as well as customers' actions.

Comparative advertising is defined by the Act on combating unfair competition as advertising enabling the identification, directly or indirectly, of the competitor or products or services offered by the competitor. In Poland, comparative advertising constitutes an act of unfair competition, and is thus illegal, only when it is contrary to good practices. The Act provides that comparative advertising will not be treated as contrary to good practices if it meets all of the following criteria:

- it is not a misleading;
- it compares products or services meeting the same needs or intended for the same purpose in a fair and verifiable way;
- it objectively compares one or several material, characteristic, verifiable and typical features of these products and services, including price;
- it does not lead to confusion on the market place between the advertiser and his competitor nor between their products or services, trademarks, trade names or other distinguishing marks;
- it does not discredit products, services, activities, trademarks, trade names, products, services, activities or circumstances related to a competitor;
- in relation to products with geographical or regional designation, it relates always to products with the same designation;

- it does not take unfair advantage of the reputation of a trademark, trade name or other distinguishing marks of the competitor or of the geographical or regional designation of competing products; and
- it does not present products or services as imitation or replica of products or services bearing the protected trademark or another distinguishing designation.

The comparative advertising connected with a special offer should, depending on its terms, clearly and unequivocally indicate the date on which the offer expires or contain information that the offer is valid till the stock of products is exhausted. Where the special offer is not yet binding, it should also indicate the date from which the special price or other specific terms of the offer shall become binding.

### **10.3 Internet Promotion**

Any marketing carried out by companies on their websites have to respect the above-described rules on advertising and sales promotions.

In addition, the Act on the provision of electronic services requires that any “commercial information” must be clearly identifiable as such. Such commercial information must indicate the person on whose behalf the commercial communication is made as well as his/her e-mail address; clearly identify as such any promotional offer (including any discount, premium or gift) and ensure that any conditions which must be met to qualify for it are easily accessible, and presented clearly and unambiguously; provide all information that may affect the determination of the scope of liability of the parties, in particular any warnings and reservations.

The Act also regulates the sending of unsolicited e-mails as a marketing tool. Pursuant to the Act, sending unsolicited commercial information to a specific recipient by electronic means (in particular, e-mails) is prohibited. The Act specifies that commercial information should be treated as solicited if the recipient has expressed his/her consent to receiving such information, in particular by providing the sender of the commercial information with an e-mail address.

## 11. Investment Rules

Foreign companies generally enjoy unrestricted access to the Polish market. However, Polish law limits foreign ownership of companies in selected strategic sectors (e.g., energy, chemicals and telecommunications) of the economy and limits acquisition of real estate, especially agricultural and forest land.

Pursuant to the Act on the control of certain investments, which entered into force on 30 September 2015, any investor planning to buy a stake of 20% or higher in Polish companies in strategic sectors needs to notify the Ministry of State Treasury and obtain its approval for the planned transaction. The Ministry may also initiate the control proceedings on its own initiative. The Ministry's decision needs to be taken within 90 days of the notification (or of the date of the initiation of control *ex officio*). The entity making the notification is obligated to refrain from performing any act covered by the notification until the expiry of the 90-day time-limit for issuance of the Ministry's decision.

The Ministry of State Treasury may issue a decision objecting to the notified transaction for the following reasons:

- the notifying entity failed to complete the formal deficiencies in the notification or documents or information attached thereto within the prescribed time-limit; or failed to provide the requested additional information;
- such a decision is justified in order to:
  - ensure fulfillment of obligations vested in the Republic of Poland to safeguard the independence and integrity of its territory and to ensure the rights and freedoms of persons and citizens, the security of the citizens and the protection of the natural environment;
  - prevent acts or social and political phenomena that make it impossible or difficult for the Republic of Poland to fulfill its obligations as a member of NATO;

- prevent acts or social and political phenomena that may disturb the foreign relationships of the Republic of Poland;
- ensure public policy or safety of the Republic of Poland, as well as to meet the needs of the population with regard to the protection of health and life of the population.

Any transaction carried out despite the objection issued by the Ministry of State Treasury or without notifying the Ministry altogether is considered null and void. Furthermore, the failure to comply with the notification obligation can result in a fine of up to PLN 100,000,000 (EUR 25,000,000) or a penalty of imprisonment between 6 months and 5 years for a person acting on behalf of a legal person.

The investment review mechanism provided for by the Act applies only to companies considered to be strategic for the Polish economy. The list of such companies is provided for in a separate regulation of the Council of Ministers. As of 1 January 2018, there are seven strategic companies active mostly in the energy, chemicals and telecommunication sectors. That list remains in force until the end of 2018.

## **11.1 Participation in Public Tenders**

Matters related to public procurement in Poland are regulated by EU directives and the national legislation, most notably the Act on Public Procurement of 2004. Public procurement rules apply to contracts awarded by public entities and some categories of private entities specified in Article 3 of the Act. Importantly, those rules apply only to contracts exceeding EUR 30,000.

Polish law on public procurement lays down several contract award procedures such as: open tendering, restricted tendering, negotiation with publication, competitive dialogue, negotiation without publication, direct award contract, request for prices and electronic bidding. Some of these procedures, however, can be used only in specific situations. According to the information of the Public Procurement Office, the most commonly used type of contract award procedure is open tendering.



The awarding entity must specify the conditions of participation in the proceedings and evidence required from contractors proportionally to the object of the contract and in a manner allowing the assessment of the contractor's capacity to duly perform the contract. The conditions of participation in the proceedings may relate to economic or financial positions, technical or professional capacity, or authorisations to conduct a specific professional activity.

Public contracts are awarded to the tenderer who has submitted the most advantageous bid determined on the basis of the contract award criteria. The criteria must be provided in the tender specifications. The contract award criteria include the price, the cost as well as other criteria related to the object of the contract such as quality, functionality, application of best available technology or environmental aspects. It should be noted that pursuant to recent changes to the Act on Public Procurement, the lowest price criterion can only account for 60% of the weight of the overall assessment of the offer. As a result, the most advantageous bid must be decided on the basis of the criteria other than the price.

The contractor or supplier participating in a bid is required to pay a tender deposit of maximum 3% of the value of the procurement.

Information about proceedings is published in the Public Procurement Bulletin, on the website of the Public Procurement Office, and in the Official Journal of the European Union (in case of procurement above the EU thresholds).

Participants of a public procurement procedure may appeal any acts of the awarding entity which are felt to be contrary to the provisions of public procurement law or any omissions by the contracting authority. A contractor must demonstrate that it has or may have had an interest in obtaining a given contract and has suffered or may suffer damage as a result of the infringement by the awarding entity. Procurement complaints are filed with the National Appeals Chamber ("NAC"), i.e. a special quasi-arbitration body based in Warsaw dedicated to resolving public procurement disputes. The NAC's ruling can be appealed before the district court. Filing a complaint automatically blocks the possibility for the awarding authority to conclude a

contract until the NAC issues its judgment. The NAC shall examine the complaint within 15 days.

## **11.2 Application for Local Investment Incentives**

### **EU structural funds**

Hong Kong traders wishing to invest in Poland may obtain financial support from EU structural funds. EU funds for 2014-2020 are divided into six nationwide operational programmes: (i) Infrastructure and Environment; (ii) Smart Growth; (iii) Knowledge, Education and Development; (iv) Eastern Poland; (v) Digital Poland; and (vi) Technical Assistance. In addition, each of the 16 administrative regions of Poland (voivodships) has its own regional operational programme.

EU grants are awarded through open calls for proposals, which specify the eligibility criteria, including the subject matter of eligible projects, and list the information and documents to be provided to the relevant authorities. As a general rule, the proposals (projects) should contain the following information: a timetable, the project's implementation path, costs estimation, project's objectives and the expected effects, people involved in the project and an analysis of technical and financial aspects of the project.

The submitted proposals are evaluated in accordance with specified criteria. The assessment process takes approximately 3 to 5 months and entails a formal and substantive evaluation.

Information about the current and upcoming calls for proposals can be consulted here: <https://www.funduszeuropejskie.gov.pl/wyszukiwarka>.

As a general rule, the allocation of EU funds requires the beneficiary to ensure the sustainability of a project for at least 5 years after the project's completion. This period may be reduced to 3 years in the case of small and medium-sized enterprises.

### **Special Economic Zones**

Another local investment incentive is provided in the form of corporate

income tax exemption available to companies located in so-called special economic zones ("SEZ"). Currently, there are 14 SEZ in the territory of Poland.

In order to operate within an SEZ and to benefit from the corporate income tax exemption, a company must obtain a special permit issued by SEZ authorities. Such permit may be issued on the basis of an investment project involving expenditure at the minimum level of EUR 100,000. The permit specifies the conditions which the company must meet, such as the value of the planned investment, the intended level of employment, and deadlines by which all the conditions set out in the permit must be met. The permit also specifies the activities to be performed in the SEZ which qualify for CIT exemption. Importantly, revenues from activities not explicitly mentioned in the SEZ permit are taxable according to standard rules.

Companies can submit applications to join an SEZ at any time. A decision to issue an SEZ permit is taken through a formal negotiating procedure. On average, the process of completing the requirements and obtaining the permit takes between 2 to 4 months.

Under the current regulations, SEZ are to operate until the end of 2026.

## **11.3 Risk Portfolios**

### **Repatriation of profits and transfer pricing (related party transactions)**

Polish law allows repatriation of profits, including through bonds and securities.

Under the CIT Act, taxpayers having transactions with related parties are required to prepare tax documentation for such transactions. This obligation applies, for instance, to transactions between a foreign entity and its Polish branch or a Polish entity and its foreign branch. The capital threshold to qualify as a related party is 25%, which means that transactions between entities holding less than 25% shares (directly or indirectly) do not fall under the documentation obligation.

The documentation requirement applies to transactions having material impact on the taxpayer's income and other events with related parties that are reflected in the taxpayer's accounting books and which have material impact on the taxpayer's income (such as finance management/cash pooling or cost-sharing agreements).

Transactions with related parties are considered as having material impact if in the year preceding the analysed tax year the company's revenues exceeded the following thresholds:

- between EUR 2 million and EUR 20 million: transactions and dealings materially affecting the taxpayer's income (loss) will mean transactions and dealings of one type totalling more than the equivalent of EUR 50,000 plus EUR 5,000 per every EUR 1 million of revenue in excess of EUR 2 million;
- between EUR 20 million and EUR 100 million: transactions and dealings materially affecting the taxpayer's income (loss) will mean transactions and dealings of one type totalling more than the equivalent of EUR 140,000 plus EUR 45,000 per every EUR 10 million of revenue in excess of EUR 20 million;
- above EUR 100 million: transactions and dealings materially affecting the taxpayer's income (loss) will mean transactions and dealings of one type totalling more than the equivalent of EUR 500,000 in a tax year.

The current transfer pricing documentation is three-tiered and covers:

- local documentation (local file) containing details of transactions or other events between the Polish company and other group companies disclosed in the accounting books;
- group documentation (master file) containing group level information such as description of the group's business activity and financial situation as well as the transfer pricing policy; and
- country-by-country report, i.e. a report on global allocation of income and tax within the group (required for groups in which the parent

company consolidating the accounts is located in Poland).

Companies with revenues between EUR 2 million and EUR 10 million have to prepare only the local file. Companies with more than EUR 10 million in revenues have to prepare also a benchmarking study and file a summary report on transactions and dealings with related entities along with a tax return.

Companies with more than EUR 20 million in revenues have to also prepare the master file, while companies with consolidated revenue of more than EUR 750 million have to also prepare a country-by-country report (in addition to the local file and the master file).

Companies whose revenues do not exceed the equivalent of EUR 2 million in a previous fiscal year are exempted from the transfer pricing documentation obligation.

The deadline for the preparation of the transfer pricing documentation is the same as for filing a tax return. While the relevant documentation does not have to be immediately sent to the tax authorities, taxpayers are required to submit a signed declaration confirming that they have finalised their transfer pricing documentation. This declaration must be filed together with the annual CIT return.

## 12. Useful Contacts

### **Chinese Embassy in Poland**

Ul. Bonifraterska 1  
00-203 Warsaw  
Poland  
Tel: +48 22 831 38 36  
Web: <http://pl.china-embassy.org/pol/>

### **Economic and Commercial Counselor's Office of the Embassy of the People's Republic of China in Poland**

Ul. Bonifraterska 1  
00-203 Warsaw  
Poland  
Tel: +48 22 831 38 61  
Web: <http://pl2.mofcom.gov.cn/>

### **Consulate General of Poland in Hong Kong**

Room 2506, Hopewell Centre  
183 Queen's Road East  
Wanchai, Hong Kong  
Tel: (852) 2840 0779  
Email: [hongkong.kg.info@msz.gov.pl](mailto:hongkong.kg.info@msz.gov.pl)

### **Ministry of Finance**

ul. Świętokrzyska 12  
00-916 Warsaw  
Poland  
Tel: +48 22 694 55 55  
Web: <https://www.mf.gov.pl/en/>  
Email: [kancelaria@mf.gov.pl](mailto:kancelaria@mf.gov.pl)

### **Ministry of Environment**

Ul. Wawelska 52/54  
00-922 Warsaw  
Poland  
Tel: +48 22 369 29 00

Web: <https://www.mos.gov.pl/en/>

Email: [info@mos.gov.pl](mailto:info@mos.gov.pl)

### **Ministry of Treasury**

Ul. Krucza 36 / Ul. Wspólna 6

00-522 Warsaw

Poland

Tel: +48 22 695 90 01

Web: <https://www.msp.gov.pl/en>

Email: [inwestor@msp.gov.pl](mailto:inwestor@msp.gov.pl)

### **Ministry of Investment and Development**

Ul. Wspólna 2/4

00-926 Warsaw

Tel: +48 22 250 01 30

Web: <https://www.miiir.gov.pl/>

Email: [kancelaria@mr.gov.pl](mailto:kancelaria@mr.gov.pl)

### **Ministry of Foreign Affairs**

al. J. Ch. Szucha 23

00-580 Warsaw

Poland

Tel: +48 22 523 90 00

Web: [www.msz.gov.pl/en/p/msz\\_en/](http://www.msz.gov.pl/en/p/msz_en/)

### **Ministry of Family, Labour and Social Policy**

Ul. Nowogrodzka 1/3/5

00-513 Warsaw

Poland

Tel: +48 22 661 10 00

Web: <https://www.mpips.gov.pl/en/contact-main/>

### **Polish Investment & Trade Agency**

Ul. Bagatela 12

00-585 Warsaw

Poland

Tel: +48 22 334 98 00

Web: <https://www.paih.gov.pl/en>

Email: [invest@paih.gov.pl](mailto:invest@paih.gov.pl)

**Polish Committee for Standardization**

Ul. Świętokrzyska 14

00-050 Warsaw

Poland

Tel: +48 22 556 77 77

Web: <https://www.pkn.pl/en>

Email: [wsmsekr@pkn.pl](mailto:wsmsekr@pkn.pl)

**The Poland Hong Kong Chamber of Commerce**

Level 3A Causeway Corner

18 Percival Street

Causeway Bay

Hong Kong

Web: [www.polcham.hk/](http://www.polcham.hk/)

Email: [info@polcham.hk](mailto:info@polcham.hk)

**Hong Kong Trade Development Council (Warsaw contact point)**

Ul. Chałubińskiego 8 lok. 3370

00-613 Warsaw

Poland

Tel: +48 22 830 0552

Email: [warsaw.consultant@hktdc.org](mailto:warsaw.consultant@hktdc.org)



## **13. Web Resources**

### **Polish Investment and Trade Agency**

<https://www.paih.gov.pl/en>

### **Polska – Export Promotion Portal**

<https://www.trade.gov.pl/en>

### **Website providing information on labour and migration issues**

[www.migrant.info.pl/home.html](http://www.migrant.info.pl/home.html)