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Basic legal aspects of branch and representative office activity in Poland

Branch office

Under the Polish law, a foreign entrepreneur may, based on the reciprocity principle, set up its branch in the Republic of Poland. The scope of the branch's activity may include only the activity that is performed by the entrepreneur in the country of its incorporation.

Establishment of a branch office requires registration in the Register of Entrepreneurs kept by the National Court Register. Along with the application, the entrepreneur is obliged to provide the act of incorporation of the entity in the country of origin (for example: Articles of Association, Memorandum of Association, etc.) together with the resolution on the establishment of the branch.

The entrepreneur's branch should bear the entrepreneur's original name along with a Polish translation of the entrepreneur's legal form supplemented with the phrase "oddział w Polsce" (branch in Poland). A Foreign entrepreneur is also obliged, pursuant to the Polish accountancy regulations, to run separate account books in Polish and to fulfill information obligations in relation to the Minister of Economy. Financial transfers between a registered office of the entrepreneur and the branch are not considered as taxable and therefore would not result in any obligation to pay income tax or value added tax.

A branch office does not possess a legal personality, nor judicial or bankruptcy capacity; the entrepreneur is always liable for all its branch's activities. There is no minimum capital requirement.

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