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BRANCH	AGENCY
Preferred form of business activity	
Conducting business activity on both small (microbusinesses, small businesses) and large scale (banks).	Conducting business activity only within the scope of advertisement and promotion.
Business name	
Name of branch: original name of foreign entrepreneur with the indication of entrepreneur's legal form translated into Polish and added words "oddział w Polsce", e.g. "Dulce sociedad anónima spółka akcyjna Oddział w Polsce".	Name of agency: original name of foreign entrepreneur with the indication of entrepreneur's legal form translated into Polish and added words "przedstawicielstwo w Polsce", e.g. "Dulce sociedad anónima spółka akcyjna Przedstawicielstwo w Polsce".
Legal personality	
<ul style="list-style-type: none"> • Branch is not an entity separate from foreign entrepreneur and does not have: <ol style="list-style-type: none"> a) legal personality, b) legal capacity, c) judicial capacity (capacity to be a party in court proceedings and capacity to conduct court proceedings in defense of its interests). • Branch Foreign entrepreneur, represented in a branch by an authorised person, has all of the aforesaid capacities. 	<ul style="list-style-type: none"> • Agency is not an entity separate from foreign entrepreneur and does not have: <ol style="list-style-type: none"> a) legal personality, b) legal capacity, c) judicial capacity (capacity to be a party in court proceedings and capacity to conduct court proceedings in defense of its interests). • Agency Foreign entrepreneur, represented in an agency by an authorised person, has all of the aforesaid capacities.
Relevant register	
Entrepreneurs' register of the National Court Register (KRS).	Register of Foreign Entrepreneurs' Agencies kept by the minister in charge of economy.
Minimum capital requirement	
There is no minimum capital requirement.	
Founders/Partners	
Foreign entrepreneur.	
Duration	



Unlimited.	
Actions required to commence an activity	
<ul style="list-style-type: none">• Foreign entrepreneur's application to KRS.• Branch may commence activity after having been entered into the entrepreneurs' register.	<ul style="list-style-type: none">• Foreign entrepreneur's application to the Register of Foreign Entrepreneurs' Agencies kept by the minister in charge of economy.• Agency may commence activity after having been entered into the Register of Foreign Entrepreneurs' Agencies.
Average time required to register	
3 – 4 weeks	2 – 4 weeks
Representation	
Foreign entrepreneur appoints a person authorised to his representation.	
Tax	
<ul style="list-style-type: none">• A foreign entrepreneur operating a branch / agency is subject to income tax in Poland in respect of income earned in the country, unless otherwise specified in the international treaties on avoidance of double taxation.• The sale or services through a branch may be subject to VAT on terms provided for in the provisions of the EU VAT Directive 2006/112.• Cash transfers between a head office and the branch are not treated as taxable transactions and therefore would not trigger income tax or value added tax.	
Liability	
Full liability of a foreign entrepreneur.	
Reporting obligations	
Foreign entrepreneur are obliged to maintain separate account books in Polish, in accordance with provisions on accountancy and maintain tax ledgers required by domestic tax law.	