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성공적인 투자진출을 위한 TIP



철저한 사전 방문 조사는 필수

불충분한 사전조사가 해외투자에서의 가장 흔한 실패요인으로 지적되는데 그 중에서 특히 시장 관련 조사와 채산성 조사가 중요하다. 보고서나 자료, 현지 파트너의 말만을 맹신하지 말고 투자하기 전에 현지를 직접 방문해 보는 것이 좋다.



정보의 이중 Check 실사

특히 중요하다고 판단되는 항목 또는 불확실한 사항에 대해서는 반드시 복수의 정보원으로부터 정보를 입수하여 이중으로 확인할 필요가 있다.



투자대상국의 문화적·사회적 배경 이해

현지의 사회 및 문화 현상에 대한 이해도 제고는 투자진출의 성공을 높이는 요인이 된다.



로컬기업으로부터 현장 정보 수집

일반 투자환경 조사보고서에서는 얻을 수 없는 보다 실제적인 정보를 얻는 것이 중요하므로 가능하면 복수의 기업과 면담하여 현지 영업 경험담 및 조언을 청취하는 것이 바람직하다.



신중한 예측이 필요

객관적인 사실 정보를 기초로 하여 장래 예측을 하면서도 관측이 아닌 현실적이고도 조심스런 예측을 해야 한다. 특히 현지 정부는 외자를 유치하기 위해 낙관적인 예측치를 제공하는 사례가 많다는 점에 유의해야 한다.

I. 투자 여건

1. 투자환경

■ 임금을 비롯한 생산비용이 서유럽에 비해 저렴

- 2004년 5월 EU 가입을 계기로 외국기업의 현지진출 확대와 폴란드 인력의 서유럽 대거 이동(EU 가입 후 최소 110만명 이상 이탈) 등으로 최근 2~3년간 임금 수준이 빠르게 상승하는 상황

■ 우수한 기술인력이 상대적으로 풍부

- 2004년 IMD 비즈니스 스쿨이 세계적 기업의 경영진을 대상으로 실시한 설문조사에 의하면, 숙련 노동력 활용 가능성에서 폴란드를 비롯한 헝가리, 체코, 슬로바키아 등 중동부유럽 국가들이 영국, 이탈리아, 중국 보다 높은 점수를 획득
- 최근 폴란드 인력이 서유럽으로 유출됨에 따라 기술자 및 숙련 노동력이 부족해지는 등 노동력 면에서의 메리트가 퇴색되고 있음

■ 서유럽시장 진출을 위한 교두보

- 폴란드가 EU 회원국이 되었으므로 현지 생산을 통해 EU의 까다로운 관세 및 비관세장벽을 우회할 수 있음

■ 높은 내수시장 성장 잠재력 보유

- 폴란드는 국토면적, 인구(3,800여만명) 및 경제규모 면에서 동부 유럽 최대의 시장이며, 경제발전예 따라 향후 내수시장 성장 잠재력이 높은 나라임

<중동구 주요국 인구 및 경제규모 비교 (2005)>

| 국명 | 인구(만명) | GDP(억달러) |
|-----|--------|----------|
| 폴란드 | 3,820 | 3,028 |
| 헝가리 | 1,009 | 1,090 |
| 체코 | 1,028 | 1,243 |

자료원: KOTRA 각국 국가정보

<투자지로서의 장단점 비교>

| 장점 | 단점 |
|--|---|
| <ul style="list-style-type: none"> • 서유럽 대비 저렴한 생산비용 • 우수 기술인력 풍부 • 상대적으로 큰 내수시장(인구,GDP등) • 높은 경제성장 잠재력 • 전략적 위치(유럽의 중앙) • 해양수송로(발트해) 보유 | <ul style="list-style-type: none"> • 관료주의적 병폐 잔존 • 사회보장세등 높은 비임금 노동비용 • 인프라 열위 : 도로, 전력 등 • 임금 및 숙련노동력 우위 저하 <ul style="list-style-type: none"> - EU 가입후 임금 상승과 우수인력의 서유럽 유출 현상 |

2. 주요국별 대 폴란드 투자동향

■ EU 가입 후 외국인직접투자 유치 확대

- 2000년 100억 달러로 피크에 달한 후 3년간 주춤했던 직접 투자가 EU가입을 계기로 급증세
- 2006년 150억 달러(117억 유로)에 육박하여 사상최고 기록

<폴란드의 외국인직접투자 유입동향>

(단위: 백만 유로)

| 연도 | 2003년 | 2004년 | 2005년 | 2006년(잠정) |
|--------|-------|-------|-------|-----------|
| 투자 유입액 | 4,313 | 9,983 | 7,668 | 11,690 |

자료원: 폴란드 중앙은행(NBP)

<국별 외국인직접투자 동향>

(단위: 백만 유로)

| 국명 | 2003 | 2004 | 2005 | 누계 |
|-------|---------|---------|---------|----------|
| 총계 | 4,313.4 | 9,982.6 | 7,668.4 | 75,667.0 |
| 네덜란드 | 517.8 | 1,905.2 | 381.2 | 16,445.2 |
| 독일 | 222.9 | 1,035.1 | 1,507.9 | 12,343.0 |
| 프랑스 | 689.2 | 2,742.7 | 25.5 | 9,573.7 |
| 미국 | 468.1 | 113.0 | 626.2 | 5,624.1 |
| 오스트리아 | 397.4 | 605.2 | 576.2 | 3,786.3 |
| 룩셈부르크 | 200.6 | 322.2 | 1,697.9 | 3,648.9 |
| 스웨덴 | 78.6 | 508.2 | 422.0 | 3,179.0 |
| 이탈리아 | 66.4 | 426.8 | 174.2 | 2,761.4 |
| 벨기에 | 343.7 | 466.2 | 69.0 | 2,667.4 |
| 영국 | 244.7 | 260.3 | 455.7 | 2,599.8 |

주) 국별 통계 미발표 (2006)

자료원: 폴란드 중앙은행(NBP)

- 지리적으로 인접한 네덜란드, 독일, 프랑스, 오스트리아 등 서유럽 국가와 함께 미국 기업의 진출이 활발함
- 우리나라는 한때 대 폴란드 투자 상위 10위 안에 들기도 했으나, 대우 철수 등의 여파로 잠시 주춤했으며, 2005년부터 LG 전자, LG필립 LCD의 대형 투자가 잇따르면서 투자 급증 추세
- 국별 주요 투자분야를 보면, 네덜란드는 보험업(ING, Eureko), 독일은 은행업(HVB, 코메르츠은행 등) 등에 많이 투자하고 있고, 프랑스는 통신 및 유통업(France Telecom, Vivendi Universal; Carrefour, Auchan 등)에 대한 진출을 선호하는데 비해 미국은 다양한 분야(Citigroup, Apollo-Rida, GM)로 진출

II. 투자유치 제도

1. 투자법 개요

■ 경제활동자유법(Economic Freedom Act of 2 July 2004)

- 폴란드는 외국인투자과 관련한 별도의 법규는 없고, 경제활동자유법에 의거하여 폴란드에 진출한 외국 기업(현지법인)은 내국인대우의 원칙 하에 일반적으로 폴란드 기업과 동일한 조건으로 사업을 영위할 수 있음

■ ‘외국인’의 정의

- 외국에 거주하는 개인, 본점 소재지가 외국에 있는 법인을 말하며 다음 두 가지 종류의 외국인으로 분류됨
- EU나 EFTA(European Free Trade Agreement) 지역 외국인
 - EU나 EFTA 지역에서 온 외국인 투자가는 폴란드 시민과 똑같은 조건으로 경제활동을 수행할 수 있고 모든 형태의 기업 설립이 가능
- 여타 지역 외국인
 - 한국을 포함한 EU나 EFTA 이외 지역의 외국인은 다음과 같은 형태의 기업을 설립 운영할 수 있음
 - 유한책임회사(limited liability company)
 - 주식회사(joint stock company)
 - 유한합작회사(limited partnership)
 - 유한주식합작회사(limited joint stock partnership) 등

※ 이외에도 외국인투자자는 지사(branch office)나 연락사무소(liaison office)를 설립할 수도 있음

2. 투자 장려 분야

● 투자 장려 분야

- 대형 투자: 최소 1,000만 유로 이상 투자
 - 일자리 창출 투자: 기업 발전이나 현대화와 관계되고 5년간 최소 100개 일자리를 유지하는 최소 50만 유로의 투자
 - 기술 혁신을 도입하는 투자
 - 자연 환경을 개선하는 투자 등
- 상기 장려분야 투자에 대해서는 보조금 등과 같은 인센티브를 제공
 - 또한, 경제특별구역(Special Economic Zone)을 설치하여 여기에 입주하는 기업에게는 조세 감면혜택
 - 폴란드 당국은 투자를 장려하는 산업을 따로 명시해 두지는 않고 있지만, 자동차, 식품 가공, 물류, 백색가전, 하이트크 등의 부문에서 투자유치를 희망하는 것으로 보임

3. 투자 우대 지역

■ 경제특별구역(SEZ, Special Economic Zone)

- 폴란드는 외국인투자 유치를 위해 ‘경제특별구역(SEZ)’이라는 기업이 유리한 조건으로 비즈니스 활동을 할 수 있도록 지정된 별도의 행정구역을 운영
- 운영현황: 폴란드 전역에 걸쳐 14개 SEZ(기술단지 1개 포함)가 운영되고 있음

<폴란드 경제특별구역 현황>

| 특구명 | 유효기한 | 투자액대비최대 조세감면율(%) | 총면적 (헥타르) |
|--|------|---------------------|--------------|
| SEZ "Euro Park" Mielec | 2015 | 50 (65) | 739.23 |
| Katowicka SEZ | 2016 | 50 (65) | 1077.24 |
| Suwalska SEZ | 2016 | 50 (65) | 331.00 |
| Legnicka SEZ | 2017 | 50 (65) | 441.93 |
| Walbrzyska SEZ | 2017 | 50 (65) | 492.61 |
| Lodzka SEZ | 2017 | 50 (65) | 337.60 |
| Kamiennogorska SEZ | 2017 | 50 (65) | 250.89 |
| Kostrzynsko Slubicka SEZ | 2017 | 50 (65) | 462.56 |
| Slupska SEZ | 2017 | 50 (65) | 167.89 |
| SEZ "Starachowice" | 2017 | 50 (65) | 351.48 |
| Tarnobrzaska SEZ | 2017 | 50 (65) | 828.80 |
| Warminsko Mazurska SEZ | 2017 | 50 (65) | 372.10 |
| Pomorska SEZ | 2017 | 50 (65) | 348.37 |
| Krakovski Park Technologiczny (Cracow Technology Park) | 2017 | 40 (55) | 122.35 |

주1) 조세감면율에서 () 안 수치는 중소기업에 대한 감면율임

주2) 각 특구에 대한 상세한 정보는 폴란드 투자청 홈페이지(www.paiz.gov.pl)를 참조바람.

메뉴 중 Regions > Special Economic Zones > 개별특구로 검색

자료원: 폴란드 투자유치청

- 투자기업이 SEZ에 입주하기 위해서는 SEZ 관리당국으로부터 허가를 받아야 하는데 당국은 입찰을 통해 허가증을 발급하게 됨. 입주 허가를 받기 위한 절차는 다음과 같으며, 약 3개월이 소요됨

- SEZ 당국과 접촉 및 입주 신청
- 신청에 대한 심사
- 추가 서류 준비
- 투자가 수용에 대한 최종 결정(입찰)
- SEZ 내 사업활동 허가서 발급

■ 산업단지

- 산업단지는 지방자치단체가 지방경제 발전을 위해 설립한 것으로 폴란드 전역에 30개 정도가 있음. 산업단지 중 일부는 경제특별구역(SEZ)으로 지정되어 있는데 크라코프 기술단지(Cracow Technology Park)가 대표적임
- 산업단지 입주 시 이점으로는 일반적인 투자보조금 혜택과 함께 부동산세 감면, 에너지, 난방, 용수 등 유틸리티의 저렴한 공급 등을 들 수 있음. 단지 운영당국이 단지 내의 도로 등 인프라 구축 및 개선을 위해노력하고 있다는 것도 유리한 점임. 개별 산업단지에 대한 자세한 정보는 폴란드 투자유치청 홈페이지(www.paiz.gov.pl)에서 메뉴중 Regions>Industry and Technology Parks>개별단지로 들어가서 볼 수 있음

4. 조건부 투자허가 분야(외국인투자자 해당)

■ 기간산업이나 민감 분야에 대해서는 허가나 인가 취득요구

- 항공업이나 라디오·텔레비전 방송을 위해서는 이권(concession)을 취득해야 함
- 주류나 담배 제조, 공항 관리, 의약품 제조, 통신서비스, 상수 공급 및 하수처리, 은행, 부동산 중개업 등의 업종을 영위하기 위해서는 정부 관련부서로부터 허가(permit)를 받아야 함

<인·허가가 요구되는 업종 또는 사업 활동>

| 허가유형 | 업종또는사업활동 |
|--------------------|---|
| 이권 (concession) | 광물 탐사 및 채굴 폭약, 무기 제조, 기타 군용 제품 및 기술 연료 및 에너지 제조, 가공, 유통, 거래 |

| | |
|-------------------|---|
| | 항공 수송 라디오 및 텔레비전 프로그램 방송 등 |
| 등록 (register) | 통제되는 활동(예: 사설탐정, 외국환으로 상행위 등) |
| 허가 (permit) | 주류 도매 주류 및 담배 제조 유독성, 방사성 물질의 제조 및 판매 공항 관리 의약품 제조 및 판매, 약국 또는 의약품 창고 운영 특정 우편 및 택배 서비스 카지노의 운영 은행, 보험회사 또는 중개회사 운영 통신 서비스 도로 수송 상수 공급 및 하수 처리 폐기물 처리 투자펀드 또는 연금펀드 설립 비료 및 살충제 거래 부동산 중개 서비스 원양 어업 경제특별구역(SEZ)에서의 사업 활동 등 |
| 라이선스 (license) | 특정물품의 수입과 판매: 화장품, 일부 아동용품(크레용, 물감 등)식수와 접촉하는 물품, 동물, 육류, 작물 등 공공 전화 네트워크, 라디오·텔레비전 방송용 공공 통신 네트워크 이용 등 |

자료원: How to Do Business, 폴란드 투자유치청

5. 투자 인센티브

- 2004년 5월 EU 가입에 따라 폴란드의 현행 투자 인센티브 제도는 EU 요건에 맞추어져 있음. 인센티브의 구성은 보조금(투자보조금 및 고용보조금), 조세 감면(경제특별구역), 지방세 면제 등임

■ 투자에 대한 금융지원(Financial Support for Investments): 보조금

- 금융지원은 다음의 조건중 하나를 만족시키는 투자자에게 제공될 수 있는데 이 경우 투자자는 투자보조금(investment grants) 또는 고용보조금(employment grants)을 받을 수 있음
 - 최소 1,000만 유로의 투자
 - 투자가 기업 발전이나 현대화와 관계되고 5년간 최소 100개의 일자리를 유지하는 최소 50만 유로의 투자
 - 최소 5년간 적어도 20개의 새 일자리를 창출하는 투자
 - 기술적인 혁신을 도입하는 투자
 - 자연 환경을 개선하는 투자
 - 산업단지 또는 기술단지(industrial or technology park) 내의 투자
- 투자보조금은 적격 투자비용의 25%까지 지원
 - 단, 크라쿠프, 브로츠와프, 그단스크, 그디니아 및 소포트 지역에서는 지원율이 20%를 초과할 수 없음
 - 바르샤바, 포즈난에서는 15%가 상한선
 - 중소기업에는 투자보조금 지원 증가(각 지역별 지원율에 7.5% 포인트 추가 지원)
 - 고용보조금: 신규 일자리 하나당 4천 유로까지 지원
- 전문한 적격 투자비용에는 다음과 같은 비용이 포함됨
 - 토지 구입비용(총 적격비용의 10%까지 인정)
 - 고정자산 구입비용 또는 제조비용(건물, 기계 및 인프라스트럭처 비용)
 - 중고 고정자산 구입비용

- 무형자산 구입비용(적격비용의 25%까지 인정)
 - 고정자산 설치비용
 - 원료 구입 및 건설작업 비용
- 기타 유의사항 및 주지사항
- 보조금 지원 시 투자자의 영업 활동은 투자 프로젝트 완료일로부터 5년간 지속되어야 함
 - 신규 일자리에 대한 지원의 경우에도 영업 활동은 프로젝트 완료일로부터 최소 5년간은 유지되어야 함
 - 보조금 신청은 매년 1월 및 6월에 폴란드 경제부에 제출해야 함
 - 경제부는 관련위원회와 협의를 거쳐 지원 여부를 결정하게 되며, 지원 결정시 투자자와 계약을 체결하게 됨
 - 보조금 혜택을 받는 투자자는 경제특별구역에서의 조세 감면, 지방세 면제 등과 같은 여타 형태의 인센티브도 받을 수 있으나, 보조금과 여타형태 공적지원의 총액은 앞서 설명한 지역별 지원율을 초과할 수 없게 되어있음

■ 경제특별구역(Special Economic Zone-SEZ) 인센티브

- SEZ 내의 인센티브 규정 (2001년 1월 1일부로 EU 규정과 일치하도록 개정)
- 대기업은 투자가액의 50%까지 보조금(regional aid)를 받을 수 있음(단, 크라코프에 있는 기술단지[Technology Park]는 예외로 40%임) 보조금은 법인세 또는 개인소득세 면제의 형태로 지원됨
- 중소기업은 투자가액의 65%까지 보조금을 받을 수 있음(크라코프의 기술단지는 예외로 상한선이 55%임) 보조금은 법인세

또는 개인소득세 면제의 형태로 지원됨

- 투자기업은 2년에 걸쳐 신규 고용 인력 노동비용의 50%까지 보조금(법인세, 개인소득세 면제 형태)을 받을 수 있음. 새 일자리는 최소 5년간 유지되어야 함
- 투자액이 최소 10만 유로가 되어야 하고 적어도 5년간 유지되어야 함
- 기타혜택: 지방정부로부터 부동산세 면제, 직업훈련 보조금 등의 혜택도 받을 수 있고, 기존 인프라를 활용할 수 있다는 이점이 있음

■ 지방세 면제

- 지방의회의 결의가 있으면 부동산세에 대한 부분적 또는 전액 면제 혜택을 받을 수 있음. 단, 이러한 결의는 국가보조금 관련 규정에 명시된 지원 프로그램의 요건과 일치해야 함
- 또한, 차량세도 부분 또는 전액 면제가 가능함. 차량세는 트럭과 버스에만 적용되며, 승용차는 적용대상이 아님

6. 외국인투자 형태

- 한국과 같이 EU 회원국이 아닌 지역의 외국인투자자는 유한책임회사(limited liability company), 주식회사(joint stock company), 유한합작회사(limited partnership), 유한주식합작회사(limited joint stock partnership)등의 형태로 기업을 설립하거나 기업 활동을 영위할 수 있음. 또, 지사(branch office)나 연락사무소(liaison office)를 설립할 수도 있음
- 가장 보편적이고 법인 성격을 보장받는 회사 형태로는 유한책임

회사와 주식회사를 꼽을 수 있음. 현재 폴란드에 나와 있는 우리 기업들은 대부분 유한책임회사 형태로 진출해 있음

■ 유한책임회사(Limited Liability Company/폴란드 약어 sp.zo.o.)

- 자연인 또는 법인에 의해 설립될 수 있음
- 법인성(legal personality)을 가지며, 이사회에 의해 대표됨
- 최소 설립자본금은 50,000주어티이며, 주식의 최소 액면가는 50 주어티로 되어 있음(2006년 평균환율은 1달러에 3.1025주어티)

■ 주식회사(Joint-Stock Company/폴란드 약어 S.A.)

- 최소 설립자본금은 50만 주어티이며, 주식의 최소 액면가는 0.01주어티
- 주식회사는 최소 1인 이상의 자연인 또는 법인에 의해 설립되어야 함
- 주식회사는 공개 거래될 수 있는 주식을 발행할 수 있다는 점에서 유한책임회사와 다름

■ 유한합작회사(Limited Partnership)

- 최소 1명의 파트너가 무한 책임을 지고, 다른 파트너(들)는 협약에 명시된 금액까지만 책임을 지는 형태
- 법인성 없으나, 상거래 활동 가능

■ 지사(Branch Office)

- 법인성을 갖지 못하나, 비즈니스 활동을 수행할 수 있음
- 단, 지사는 본사 영업범위 내의 상거래 활동만 가능하며, 국가 법원등기부에 등록 되어야 함

■ 연락사무소(Liaison Office)

- 활동은 본사와의 연락, 광고 및 프로모션 등으로 제한되며, 상거래 활동은 할 수 없음
- 폴란드 경제부가 관리하는 연락사무소 등기부에 등록되어야 함

III. 법인 설립

1. 법인(유한책임회사, 주식회사) 설립 구비서류

- 한국에서 준비할 서류는 대표이사 위임장, 이사회 결의서, 주주 명부, 법인 등기부등본 등인데 이를 영어로 번역하여 공증을 받은 후, 주한 폴란드 대사관의 확인(스탬프)을 받아야 함. 폴란드에 와서는 영어본을 폴란드어로 다시 번역하여 공증을 받게 되어 있음
- 설립코자 하는 회사 형태(유한책임 또는 주식회사)를 결정하면, 정관(articles of association)을 작성하고 발기인들이 서명을 해야 함. 단, 서명할 때에는 폴란드내 공증인(Notary Public)의 공증이 있어야 함
- 회사의 정관에는 회사명, 소재지, 사업내용, 초기 자본금 액수, 주식의 수량 및 액면가 등의 내용이 들어가야 함(주식회사의 경우 등록 전 자본금 납부액, 이사회 및 감사위원회 구성원의 수 등도 포함)
- 정관에 서명이 되면, 유한책임회사의 경우 이사회 구성원을 임명하고 설립자본금(5만 주어티 이상) 전액을 납부해야 함. 유한책임회사의 공식 조직으로는 주주총회와 이사회가 있으며, 감사위원회는 자본금 50만 주어티, 주주 수가 25명을 넘지 않을 경우 선택사항임
- 주식회사의 경우 이사회와 감사위원회 구성원을 임명하고 자본금(50만 주어티 이상)의 최소 25%를 납부해야 함
- 다음 단계는 회사를 국가법원등기부(National Court Register)에 등록하는 것임. 즉, 회사가 설립되는 지역이나 주로 사업이 영

위되는 지역을 관할하는 지방법원(District Court)에 등기를 하는 것인데 등록 시 필요한 서류는 다음과 같음

• 유한책임회사

- 신청서(소정양식)
- 정관, 자본금납부 내역서(모든 이사회 구성원 작성), 주주 명단, 이사회 구성원 내역(이름, 주소, 무범죄 증명서 등), 이사회 구성원의 서명 견본(공증된 것), 임대차 계약서 등

• 주식회사

- 신청서(소정양식)
- 정관, 회사 설립 및 주식인수 관련 공증된 결의서, 자본금납부 내역서, 회사 경영진 명단 및 인적사항, 이사회 구성원의 서명 견본(공증된 것) 등

- 등록 신청 후 중앙통계국(GUS)에 REGON 번호(Statistical Identification Number)를 신청할 수 있는데 이는 일종의 사업자등록증이라 할 수 있음. 그리고 사업장 소재지에 가장 가까운 세무서에 납세자 번호(NIP;taxpayer identification number)를 신청하게 되는데 등록이 완료되기 전 이라도 REGON과 NIP 신청이 가능하며, 등록 후 보완하면 됨

- 폴란드 법에 의하면, 모든 기업은 폴란드 은행에 계좌를 가지고 있어야 함. 은행 계좌 개설 시 필요한 서류로는 회사 정관, 서명 견본, 등기 관련서류, REGON 번호를 부여하는 중앙통계국(GUS)의 서신, 납세자번호(NIP) 등

- 법원에 등록신청을 하기 전에 자본금이 납부되어야 하므로 (유한책임회사 전액, 주식회사 25% 이상) 은행은 설립과정에

있는 회사에 이러한 결제 목적으로 예치계좌를 개설할 수 있고, 이 계좌는 회사의 정식 등록과 함께 일반 계좌로 바꿀 수 있음

- 국가법원 등기부에 등록이 되면, 회사는 등록번호를 받고 정식 법인이 됨. 한편, 매출이 1만 유로를 초과할 것으로 추정되는 회사는 세무서에 부가가치세 송금업체(VAT remitter)로 등록되어야 함
- 법인설립 소요기간은 약 1개월 정도이며, 외국인 100% 투자조건으로 법인설립도 가능함

IV. 연락사무소 설립

- 연락사무소의 활동은 본사와의 연락, 광고 및 프로모션 등으로 제한되며, 상거래 활동은 할 수 없음. 폴란드 경제부가 관리하는 연락사무소 등기부에 등록되어야 함

■ 연락사무소 설립절차

- 연락사무소의 성격상 자본금을 납입할 필요가 없음
- 연락사무소 등록을 위한 신청서는 폴란드어로 작성되어야 하고, 다음 사항을 명시해야 함
 - 연락사무소를 설립코자 하는 외국기업(이하 모기업)의 명칭, 등록사무소 및 법적지위
 - 모기업 회사의 형태
 - 모기업의 자본금
 - 모기업의 사업 목적
 - 연락사무소 책임자의 성명, 폴란드 내 주소
 - 연락사무소의 폴란드 내 주소
- 신청서와 함께 모기업의 정관 사본 및 공증된 폴란드어 번역본, 폴란드 내 연락사무소의 설립과 관련한 모기업의 결의서(statement) 등을 첨부해야 함

V. 조세 제도

1. 법인세(CIT: Corporate Income Tax)

- 과세연도(tax year)에 벌어들인 모든 수익의 총합에서 공제대상 비용, 추가적인 특정비용(예컨대 공제대상 기부금 등)을 차감한 소득이며, 이것이 과세표준 산출의 기본이 됨
- 법인세율: 폴란드는 외국인투자 촉진 등을 위해 2004년 1월부터 법인세율을 종전의 27%에서 19%로 인하했음
- 공제대상비용 각종 경비: 원자재 구입, 에너지 사용, 수송비 등 종업원 급여 및 사회보장세, 감가상각, 리스 비용, R&D 비용, 공제 가능 기부금 등
- 비공제 비용고정자산 취득, 창출 또는 개선을 위한 지출, 벌과금 주식, 채권 구입비, 일부 기부금 및 선물 구입비, 수익의 0.25%를 초과하는 광고선전비, 회원가입비: 가입이 의무사항이 아닐 경우
- 손실처리: 손실처리와 관련하여 법규에서는 납세 기업이 손실을 미래연도로 이월할 수 있도록 허용하고 있음. 그러나 손실을 소급하는 것은 불가능함. 매 회계연도에 총 손실의 50%를 초과하지 않는 선에서 차후 5년간 이월 처리가 가능

2. 원천징수세(Withholding Taxes)

- 배당금, 이자, 로열티 등에 대해서는 원천징수세가 적용
- 폴란드는 한국과 이중과세방지협정을 체결하여, 한국에 대한 원천징수 세율은 현재 배당금 5/10%(수혜업체가 지급업체의

지분 10% 이상 보유시 5% 적용), 이자 0/10%(정부/지방기관, 중앙은행에 지급시 0% 적용), 로열티 10%로 우대 적용됨

3. 개인소득세(PIT: Personal Income Tax)

- 폴란드 개인소득세법에 의하면, 개인은 유한 또는 무한 조세 책임을 갖게 됨
- 일반적으로 개인이 받는 모든 소득과 이득이 과세대상 소득이 되는데 소득에서 공제되는 사항은 다음과 같음
 - 기부금(자연인에 대한 기부는 제외, 2005년부터 소득의 6%까지 인정)
 - 폴란드 사회보장제도 관련 납부금
 - 거주지에서 인터넷 사용비(2005년부터 연간 760 주어티까지 인정) 등

<개인소득세율>

| 과세대상 소득 | 개인소득세율 |
|------------------|-----------------------------------|
| 37,024주어티 미만 | 19% 빼기 530.08주어티 |
| 37,024~74,048주어티 | 6,504.48주어티 + 37,024주어티 초과분의 30% |
| 74,048주어티 초과 | 17,611.68주어티 + 74,048주어티 초과분의 40% |

자료원: Doing Business in Poland, Ernst&Young

4. 부가가치세(VAT)

- 부가세의 기본세율은 22%이며, 대부분의 물품과 서비스에 적용됨. 단, 일부 제품이나 서비스에는 부가세율이 인하되어(reduced VAT rate) 과세되는데 그 내용은 다음 표와 같음

<물품 및 서비스별 부가세율 현황>

| 세율 | 물품및서비스 |
|-----|--|
| 22% | 기본세율, 대부분 품목에 적용 |
| 7% | 일부 식품 약품 및 보건관련제품 일부 아동용품 호텔 및 케이터링(catering) 서비스: 2007년말 까지 건설 및 주택관련 보수 서비스: 2007년말 까지 일부 수송 서비스 도시 서비스(상수, 하수처리, 도로 유지 등) 비료 |
| 3% | 농업부문에서 제조되는 원료 (2008.4월말까지) |
| 0% | EU 역내 물품 공급, 제품 수출, 일부 국제운송 서비스 및 관련 서비스 서적 및 특정 잡지(2007년 말까지), 선박 및 항공기용 일부 물품 |

자료원: How to Do Business, 폴란드 투자유치청/Deloitte Poland

- 수출기업은 수출통관 후 수출용 원자재에 부과된 부가세 환급을 요청할 수 있음. 또, 과도하게 지불된 구입 부가세도 환급이 가능함. 부가세 환급은 최대 180일 내에 이루어지게 되어 있음

VI. 노무 관리

1. 임금 수준

■ 일반적 동향

- 서유럽국가들에 비해 낮은 수준이나 EU가입 이후 점차 높아지는 추세
- 합작기업의 경우는 국내기업 보다 20~50% 정도의 높은 임금 지불이 관례
- 생산직보다 서비스업 부문과 주요 도시지역의 임금이 높은 편임

■ 최근 동향

- 2005년 폴란드의 기업 부문(enterprise sector)에서 월 평균임금은 2,516주어티(779.79달러)에 달해 전년대비 3.2% 상승한 것으로 나타났음(실질임금 인상률은 1.2%) 2004년 중반 이후 현저한 강세 현상이 지속되고 있음을 감안해야 함

<2004~2005년 업종별 임금 수준>

(단위: 주어티, %)

| 업종 | 2005년 | 2006년 | 증감율 |
|-------------|----------|----------|-----|
| 전체 | 2,463.80 | 2,583.32 | 3.2 |
| 광업 | 3,981.27 | 4,185.35 | 7.8 |
| 제조업 | 2,268.56 | 2,395.32 | 2.8 |
| 전기, 가스 및 수도 | 3,293.92 | 3,458.20 | 4.5 |
| 건설업 | 2,291.34 | 2,483.31 | 5.5 |
| 상업 및 수리업 | 2,320.32 | 2,417.10 | 1.2 |
| 호텔 및 레스토랑 | 1,836.90 | 1,899.04 | 3.3 |
| 수송, 보관 및 통신 | 2,760.39 | 2,834.35 | 2.7 |
| 부동산 | 2,464.05 | 2,607.40 | 5.3 |

주) 연평균 환율(PLN/US\$) 2004년 3.6540, 2005년 3.2348

자료원: 폴란드 경제부, A Study of Poland's Economic Performance (2005)

2. 고용계약

■ 고용계약의 일반원칙

- 고용계약은 서면으로 이루어져야 함(특별히 정해진 고용계약 양식은 없음)
- 고용계약서 필수 기입사항
 - 계약 당사자
 - 고용계약의 종류
 - 계약 발효일
 - 근무조건
 - 급여 등 기본사항
 - 업무의 종류, 업무 장소, 근무시간, 근무 시작일 등도 포함되어야 함
- 급여는 폴란드 주어티화로 지급해야 하며, 모든 직원과 개별적으로 보수를 정하지 않을 경우 단체협약에 따름

■ 법정 근로시간

- 근로시간은 1일 8시간, 주 5일 근무 40시간을 초과해서는 안 됨
- 초과근무가 허용되는 경우
 - 인간의 생명과 건강을 보호하기 위한 구조활동이 필요하거나 재산 또는 환경 보호 혹은 긴급보수작업을 수행해야 할 경우
 - 고용주의 특별한 필요성이 있을 경우

- 초과근무시간은 단체협약, 고용주 업무규정, 고용계약에서 달리 명시하지 않으면, 연중 150시간을 초과할 수 없으며 주당 48시간을 넘길 수 없음
- 초과근무시간에 대해서는 다음과 같은 초과근무수당을 지급
 - 근무일 야간(21:00~07:00), 일요일 및 공휴일 근무 시 급여의 200%
 - 위에 명시된 시간 외 추가 근무 시 급여의 150%
- 매니저급 이상의 관리자는 초과근무시간에 대해 초과근무수당을 받을 수 없음. 단, 고용주의 필요에 의해 일요일이나 공휴일에 근무한 경우 해당기간만큼 근무일에 셀 수 있음

■ 휴가

- 연차휴가
 - 모든 종업원은 매년 유급 연차휴가를 보장받음
- 연차휴가 일수
 - 10년 미만 근무 경력시 20일
 - 10년 이상 근무 경력시 26일
- 출산휴가
 - 첫 아이의 경우 16주

- 둘째부터는 18주
- 쌍둥이의 경우 26주
- ※ 출산휴가는 출산예정일 최소 2주 전부터 시작해야 하며, 출산 휴가 기간 중 연 33일까지는 급여의 100%를 지불해야 함

● 병가

- 병가와 관련, 종업원이 질병으로 인해 휴가를 가는 경우 연 33일까지는 급여의 80%를 지급해야 함
- 출퇴근 시 사고나 장기기증 등으로 병가를 실시할 경우에는 연 33일까지 급여의 100%를 지급

■ 해고

- 일반적으로 고용계약의 해지는 고용주가 종업원에게 사전 서면통지를 하는 것으로 종료됨
- 특별한 경우에는 사전 서면통지 없이도 해고가 가능
- 사전 서면통지 기간은 고용계약의 종류, 직위 등에 따라 달라지며 종업원은 사전 서면통지 기간에도 정상적인 급여를 받을 수 있음
- 사전 서면통지 기간
 - 3일: 계약기간이 2 주 이내일 경우
 - 1주일: 계약기간이 2 주 이상, 3 개월 이내일 경우
 - 2주일: 계약기간이 3 개월일 경우 또는 계약기간이 무제한에 근무기간이 6 개월 이내
 - 1개월: 계약기간이 무제한으로 근무기간이 6 개월 이상 3 년 이내일 경우

• 3개월: 계약기간이 무제한으로 근무기간이 3년 이상일 경우

• 사전 서면통지 없이도 해고가 가능한 경우

• 종업원이 중대한 실책을 범한 경우로 기본적인 의무를 불이행 하거나(근무지 내 음주, 근무지 무단이탈, 업무 불이행), 고용 기간 중 명백한 범죄행위를 했을 때, 그리고 직위가 요구하는 자격을 상실했을 때 등

• 종업원의 실책이 없어도 근무기간이 6개월 이내이며 병으로 인해 3개월 이상 지속적으로 근무를 할 수 없을 때, 근무기간이 6개월 이상이나 질병으로 총 3개월간 근무를 할 수 없고 급여, 치료비 등 혜택을 받았을 때, 기타 사유로 1개월 이상 근무를 못할 때 등

• 사전에 서면통지를 하더라도 해고할 수 없는 경우

- 피고용자가 연차휴가 또는 출산휴가일 경우
- 의사의 진단에 의하여 병가중일 경우
- 정년임기를 마칠 경우 연금 혜택을 받을 수 있는데 정년이 4년 이내 남았을 때
- 임신 중인 경우

3. 사회보장제도

- 폴란드 사회보장보험은 연금, 불구, 사고(산업재해) 및 질병 보험으로 구성됨. 사회보장제는 의무사항이며, 월 단위로 기업 소재지 사회보장기관(ZUS: Social Insurance Board) 사무소에 지불해야 함

- 사회보장세는 고용주와 피고용인이 모두 내게 되는데 고용주 부담분은 피고용자 급여의 19.83~22.72%에 달하며, 피고용인의 부담분은 18.71% 임

<사회보장세(ZUS) 체계 및 고용주와 피고용인의 부담분>

| 구 분 | 기여분 (급여 대비) | 기여금 분할 | |
|----------|---|------------|-------|
| | | 고용주 | 피고용인 |
| 연금 | 19.52% | 9.76% | 9.76% |
| 불구 | 13% | 6.5% | 6.5% |
| 사고(산업재해) | 1.93% (9명 이하 고용 시) 0.97~3.86% (10명이상 고용) | 0.97~3.86% | - |
| 질병 | 2.45% | - | 2.45% |
| 추가 기여금 | | | |
| 노동기금 | 2.45% | 2.45% | - |
| 피고용자복리기금 | 0.15% | 0.15% | - |

자료원: How to Do Business(2004), 폴란드 투자유치청/Deloitte Poland

VII. 기타 정보

1. 법률 자문 회사

■ BAKER & McKENZIE

- 주소: RONDO ONZ 1; 28floor, 00-124 WARSAW, POLAND
- 전화: (48-22) 445-31-00
- 팩스: (48-22) 445-32-00
- 이메일: warsaw@bakernet.com
- 홈페이지: www.baker.com

■ CHADBOURNE & PARKE LLP

- 주소: ul. Emilii Plater 53, Warsaw 00-113, Poland
- 전화: (48-22) 520-5000
- 팩스: (48-22) 520-5001
- 이메일: warsaw@chadbourne.com
- 홈페이지: www.chadbourne.com

■ SALANS D. OLESZCZUK KANCELARIA PRAWNICZA

- 주소: ul. Emilii Plater 53, 00-113 Warsaw, Poland
- 전화: (48-22) 520 63 00
- 팩스: (48-22) 520 64 00
- 이메일: warsaw@salans.com
- 홈페이지: www.salans.com

2. 컨설팅 및 회계법인

■ Pricewaterhouse Coopers SP. Z O.O.

- 주소: ALEJA ARMII LUDOWEJ 14, 00-638 WARSAW, POLAND
- 전화: (48-22) 523-40-00
- 팩스: (48-22) 523-40-40
- 이메일: pwcpoland@pl.pwc.com
- 홈페이지: www.pwc.com/pl

■ ERNST & YOUNG

- 주소: RONDO ONZ 1; 00-124 WARSAW, POLAND
- 전화: (48-22) 557-70-00
- 팩스: (48-22) 557-70-01
- 이메일: warszawa@pl.ey.com
- 홈페이지: www.ey.com

■ DELOITTE & TOUCHE AUDIT SERVICES

- 주소: UL. PIEKNA 18; 00-549 WARSAW, POLAND
- 전화: (48-22) 511-08-11
- 팩스: (48-22) 511-08-13
- 이메일: dpoland@deloittece.com
- 홈페이지: www.deloitte.com/pl

■ KPMG

- 주소: CHŁODNA 51; 16floor, 00-867 Warsaw, Poland
- 전화: (48-22) 528-11-00
- 팩스: (48-22) 528-10-09
- 이메일: kpmg@kpmg.pl
- 홈페이지: www.kpmg.pl

3. 현지 한국인 회계사

- 최근 우리 기업의 투자(LCD패널, 가전 등)가 집중되고 있는 브로츠와프(폴란드 남서부 독일 국경과 가까운 대도시) 지역에 한국인 회계사들이 파견되어 있음

■ PwC (브로츠와프)

- 전화: (48-71) 356-1170
- 핸드폰: (48) 502-184-275
- 이메일: w.cho@pl.pwc.com
- 담당자: 조완석 회계사

■ KPMG (브로츠와프)

- 전화: (48-71) 798-8382
- 팩스: (48) 604-949-972
- 이메일: dbkim@kpmg.pl
- 담당자: 김두봉 회계사

국가 개요

- 국 명: 폴란드 공화국(Republic of Poland)
- 면 적: 312,685km²(한반도의 1.4배)
- 수 도: 바르샤바(Warszawa;Warsaw, 165만명)
- 주요도시: 우지(Lodz, 82만명), 크라쿠프(Krakow, 74만명),
브로츠와프(Wrodaw, 64만명), 포즈난(Poznan, 58만명) 등
- 행정구역: 16개 주(Wojewodztwo)
- 인 구: 3,812만명(2006년 기준)
- 민족구성: 폴란드인(98%), 기타 독일인, 벨라루스인,
우크라이나인 등
- 언 어: 폴란드어 (슬라브어 계통)
- 화폐단위: 주어티(Zloty, PLN 또는 ZL로 표기)
- 종 교: 가톨릭(95%), 기독교, 러시아 정교 등 기타(5%)
- 환 율: PLN 3.1025 / US\$ 1 (2006년 기준)
- 기 후: 동부-대륙성 기후, 서부-해양성 기후
- 시 차: GMT + 2 (한국보다 7시간 늦음)

<부록> 투자 법령 및 관련 자료

1. 경제활동의 자유에 관한 법령 37
2. 노동규정 69

ACT
of 2 July 2004
on freedom of economic activity

Chapter 1
General provisions

Article 1. The Act sets forth the principles for undertaking, conducting and terminating economic activities within the territory of the Republic of Poland and responsibilities of public administration authorities in this area.

Article 2. Economic activity includes profit-making activity related to manufacturing, construction, trading, provision of services and prospecting, identifying and mining of minerals in deposits, as well as professional activity conducted in an organised and continuous fashion.

Article 3. Provisions of this Act shall not apply to agricultural production activities related to agricultural cultivation, animal breeding and husbandry, horticulture, vegetable production, forestry and inland fishery, as well as rental of rooms, selling home-made meals, and the provision of other services to tourists by farmers in agricultural holdings.

Article 4. 1. Within the meaning of the Act, the term ‘entrepreneur’ shall denote a natural person, a legal person, and a non-corporate organisational unit with legal capacity under provisions of a separate Act, conducting economic activity on its own behalf.

2. The term ‘entrepreneur’ shall also denote partners in civil partnerships within the scope of their economic activities.

Article 5. Definitions of terms used in the Act are as follows:

1) an authority granting concessions – a public administration authority entitled by the Act to grant, refuse to grant, alter and revoke concessions;

2) a foreign person:

a) a natural person with the place of permanent residence outside of the Republic of Poland and without Polish nationality;

b) a legal person with its registered office abroad;

c) a non-corporate organisational unit with legal capacity and with its registered office abroad;

3) a foreign entrepreneur — a foreign person conducting economic activity abroad;

4) a branch — a separate and organisationally independent part of the economic activity conducted by the entrepreneur outside of the registered office or headquarters where economic activities are conducted;

5) a regulated activity — economic activity conducted under specific conditions set forth by the law.

Article 6. 1. Everyone shall be free to undertake, conduct and terminate economic activity under equal rights and pursuant to terms and conditions set forth by the law.

2. Public administration authorities shall not require or condition their decision related to undertaking, conducting and terminating economic activity by the person concerned on compliance with any additional requirements, in particular on submission of any documents or disclosure of any data, unless set forth in the law.

Article 7. The State shall provide entrepreneurs with public aid on terms and in the form provided for in separate provisions, with due respect to the principles of equality and fair competition.

Article 8. 1. Public administration authorities shall support the development of entrepreneurship by creating favourable conditions for entrepreneurs to undertake and conduct economic activities, and in particular they shall support micro, small and medium-sized enterprises (SMEs).

2. Public administration authorities whose task is to implement aid programmes within the understanding of provisions on eligibility and supervision of public aid granted to entrepreneurs shall submit information on terms and forms of aid to the competent Minister of Economy in electronic format; this information shall be collected and published on the Ministry website.

3. Information referred to in paragraph 2 hereof shall be submitted within 30 days after the date of establishment of an aid programme, and not later than within 14 days before the date fixed for the submission of aid applications.

Article 9. While conducting their tasks, in particular the tasks related to supervision and control, public administration authorities shall act with due respect to legitimate interest of entrepreneurs.

Article 10. 1. Entrepreneur may submit an application to a competent authority to issue a written interpretation of the scope and application of legal provisions underlying the entrepreneur's obligation to pay public levy; this interpretation may refer to individual cases only.

2. No public levies, financial sanctions or penalties may be imposed on the entrepreneur within the scope related to the entrepreneur's compliance with the interpretation issued.

3. Principles of issuing interpretations are provided for in separate Acts.

Article 11. Public administration authorities shall handle entrepreneurs' matters without delay.

Article 12. While conducting their tasks, public administration authorities shall co-operate with organisations of employers, organisations of employees, organisations of entrepreneurs, as well as trade and economic self-governments.

Article 13. 1. Foreign persons from the European Union Member States and European Free Trade Association (EFTA) member countries – parties to the European Economic Area Agreement may undertake and conduct economic activity on the same terms and conditions as Polish entrepreneurs.

2. Citizens of countries other than those referred to in paragraph 1 hereof who were granted a permit to settle within the territory of the Republic of Poland, a tolerated residence permit, refugee status granted in the Republic of Poland, or temporary protection within the territory of the Republic of Poland may conduct economic activity within the territory of the Republic of Poland on the same terms and conditions as Polish citizens.

3. Foreign persons other than those referred to in paragraphs 1 and 2 hereof shall have the right to undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, as well as to join such partnerships and companies and to take over or acquire shares in these entities, unless otherwise provided for in international agreements.

Chapter 2

The principles of undertaking and conducting economic activity

Article 14. 1. Entrepreneurs may undertake economic activities after they have been registered in the Register of Entrepreneurs in the National Court Register or in the Economic Activity Records, hereinafter referred to as 'the Records'. A joint-stock company in formation or a limited liability company in formation may undertake economic activities before such company is registered in the Register of Entrepreneurs.

2. Entry in the Records is required in the case of natural persons who conduct economic activity. Principles of registering entrepreneurs in the Register of Entrepreneurs are subject to separate provisions.

Article 15. Under provisions of this Act, entrepreneurs conducting economic activities may also be required to obtain concession or entry in the Regulated Activity Register, subject to provisions of Article 75.

Article 16. 1. Entrepreneurs registered in the Register of Entrepreneurs or in the Records must present their Tax Identification Number (NIP) in all written statements related to the economic activity and addressed to certain persons and authorities; this number must also be used in all legal and business transactions.

2. Obligation referred to in paragraph 1 hereof shall not affect other obligations set forth in specific provisions.

3. Entrepreneurs shall be identified in official registers based on their Tax Identification Numbers (NIP numbers).

Article 17. Entrepreneurs shall conduct their economic activity based on the principles of fair competition and due respect of good practices and legitimate interest of consumers.

Article 18. Entrepreneurs shall meet all requirements related to economic activity set forth in legal provisions, and in particular requirements related to the protection of life, human health and public morality, as well as protection of the environment.

Article 19. If specific provisions require entrepreneurs to hold appropriate professional certificates for a particular type of economic activity, entrepreneurs shall ensure that such activities are carried out directly by a person who holds such professional certificates.

Article 20. Entrepreneurs placing goods on the Polish market shall ensure that the following information in the Polish language is presented on the product, its packaging, label or instruction:

- 1) an entrepreneur's company name and address;
- 2) a name of the product;
- 3) other designations and information required under separate provisions.

Article 21. If an entrepreneur offers goods or services in direct sales or in remote sales via mass media, IT networks or unaddressed mail, the entrepreneur shall specify, at least, the following data in the offer:

- 1) an entrepreneur's company name;
- 2) Tax Identification Number (NIP);
- 3) an entrepreneur's registered office and address.

Article 22. 1. Payments related to the economic activity conducted by entrepreneurs must be made or received via the entrepreneur's bank account in each case if:

- 1) another entrepreneur is party to the transaction, and
- 2) the one-off value of the transaction, regardless of the number of resulting payments, exceeds the equivalent of EUR 15 000 converted into PLN based on average foreign currency exchange rate set by the National Bank of Poland as of the last day of the month preceding the month during which the transaction has been concluded.

2. Entrepreneurs who are members of co-operative savings and credit banks may meet the obligation referred to in paragraph 1 hereof via the co-operative savings and credit bank account.

3. In the case of entrepreneurs conducting economic activity in the area of handling and brokering money orders in foreign trade, provisions of Articles 63g and 111 (1) point 7 of the Act of 29 August 1997 – Banking Law (Journal of Laws of 2002 No. 72, item 665, as amended) shall apply respectively.

Chapter 3 Economic Activity Records

Article 23. 1. The Records shall be kept by the commune competent for the entrepreneur's place of residence, as a government administration task. The term 'place of residence' shall denote a town/village where the entrepreneur resides and intends to reside permanently.

2. In the case of foreign persons referred to in Article 4 (2) of the Act of 27 July 2002 on principles and conditions of entry and residence of citizens of European Union Member States and members of their family within the territory of the Republic of Poland (Journal of Laws No. 141, item 1180, Journal of Laws of 2003 No. 128, item 1175, and Journal of Laws of 2004 No. 96, item 959) who undertake economic activity within the territory of the Republic of Poland, the competence of the commune where economic activities are mainly conducted within the territory of the Republic of Poland shall be used for registration purposes.

3. The Head of Commune, Mayor, or President of the Town shall act as authorities keeping the Records.

4. The Records are kept in the IT system.

Article 24. 1. The Records shall not be confidential.

2. Everyone shall have the right to access the data recorded in the Records and to browse registry records of any entrepreneur registered therein.

3. It shall be assumed that data entered in the Records are accurate. If any data entered in the Records are not in line with the entrepreneur's application or if such application is not used as the basis of entry, the entrepreneur may not claim incorrectness of data against any third party acting bona fide if the entrepreneur failed to immediately file an application to correct, complete or remove an entry in question.

Article 25. 1. Registry records, including in particular documents underlying the entry in the Records, shall be kept for each entrepreneur entered in the Records.

2. If any specific provisions require that specific data shall be submitted to the authority keeping the Records or entered in the Records, and these data shall not be entered in the Records under provisions of the Act, documents containing these data shall be kept in registry records.

Article 26. 1. An entry in the Records shall be made based on a relevant application, unless the entry is required ex officio under specific provisions.

2. A removal or amendment of the entry shall also constitute an entry in the Records.

Article 27. 1. Applications for the entry in the Records shall be submitted on a relevant form conforming to an official model as set forth in Article 43, point 1. When submitting the application, an applicant shall pay a relevant fee.

2. The application for the entry in the Records includes:

- 1) an entrepreneur's company name and PESEL (personal identification) number, if any;
- 2) Tax Identification Number (NIP), if any;
- 3) a place of residence and address, mailing address, and address where economic activity is conducted, and if economic activity is conducted outside of the place of residence – an address of the main place where economic activity is conducted and any branch offices, if established;
- 4) a type of economic activity in line with the Polish Classification of Activities (PKD);
- 5) information on any joint property of husband and wife existing currently or in the past;
- 6) information on the Deed of Civil Partnership, if any;
- 7) data of permanent proxy authorised to run the entrepreneur's business, if any such authorisation has been granted by the entrepreneur.

3. If the application does not contain any data referred to in paragraph 2 hereof or if due fee has not been paid, the authority keeping the Records shall immediately request the entrepreneur to complete the application within 7 days; otherwise the application shall not be considered.

4. If the entrepreneur has no PESEL number assigned, a certified copy of the passport or any other document confirming the identity and citizenship of the entrepreneur and certified by a duly authorised employee of the Commune Office should be filed by the entrepreneur to the registry records.

5. Applications for the entry in the Records may be sent by registered mail. If this is the case, the applicant's signature shall be confirmed by a notary public.

Article 28. 1. The fee for the entry in the Records shall be PLN 100 and the fee for an amendment of the entry in the Records shall amount to PLN 50. Fees collected from entrepreneurs shall constitute a part of the budgetary income of the commune where the Records are kept.

2. No fees shall be collected in case of submitting an application to remove an entry.

3. Commune Council may determine lower fees or introduce exemptions from fees considering, in particular, the type of economic activity.

Article 29. 1. An authority keeping the Records shall issue a decision regarding an entry in the Records.

2. A decision to make an entry in the Records shall be issued without delay, not later than within 3 working days after the date of submission of the application, subject to provisions of Article 27 (3).

3. The decision to make an entry in the Records shall specify:

- 1) an entrepreneur's company name and PESEL (personal identification) number, if any;
 - 2) Tax Identification Number (NIP), if any;
 - 3) an entrepreneur's place of residence and address, mailing address, the address where economic activity is conducted, and if economic activity is conducted outside of the place of residence – an address of the main place where economic activity is conducted and any branch offices, if established;
 - 4) a type of economic activity in line with the Polish Classification of Activities (PKD).
4. The said decision shall also include the data referred to in Article 30 (1), points 5-15, if related to the entry.
5. The decision to make an entry in the Records shall be executed immediately, apart from a decision to remove an entrepreneur from the Records.

Article 30. 1. The following data shall be entered in the Records:

- 1) an entrepreneur's company name;
- 2) Tax Identification Number (NIP);
- 3) an entrepreneur's place of residence and address, mailing address, the address where economic activity is conducted, and if economic activity is conducted outside of the place of residence – an address of the main place where economic activity is conducted and any branch offices, if established;
- 4) a type of economic activity in line with the Polish Classification of Activities (PKD);
- 5) information on any joint property of husband and wife existing currently or in the past;
- 6) information on a restriction or loss of legal capacity;
- 7) information on a bankruptcy filed and discontinuation and termination of bankruptcy proceedings;
- 8) information on reorganisation proceedings in progress;
- 9) information on concessions granted, altered and revoked;
- 10) information on determination of concession expiry, as stipulated in provisions of separate Acts;
- 11) information on the entry in the Regulated Activity Register and removal of this entry;
- 12) information on permits or licenses granted or revoked;
- 13) information on the Deed of Civil Partnership, if any;

14) data of permanent proxy authorised to run the entrepreneur's business, if any such authorisation has been granted by the entrepreneur;

15) information on appointment of a trustee.

2. Data referred to in paragraph 1, points 6, 7, 9-12 and 15 shall be entered ex officio.

Article 31. 1. An entry in the Records shall be made by recording the data from the decision to the IT system immediately after the decision has been issued. The entry is made when data are recorded in the Records.

2. If the decision to remove an entrepreneur from the Records has been issued, the entry is made when this decision becomes final.

Article 32. An authority keeping the Records shall issue a decision to refuse the entry if:

1) the application refers to economic activity not provided for in the Act;

2) the application has been filed by an unauthorised person;

3) the entrepreneur is prohibited to conduct economic activity specified in the application under a legally binding decision.

Article 33. 1. Entrepreneurs are required to file an application for:

1) amendment of the entry – within 7 days after the change of data referred to in Article 27 (2) occurring after these data have been entered in the Records;

2) removal of the entry – within 7 days after the permanent discontinuation of economic activity by the entrepreneur.

2. In the case of applications for amendment and removal of entry provisions of Article 27 shall apply respectively.

3. A change of the entrepreneur's place of residence shall be entered in the Records by the competent authority keeping the Records in the previous place of residence. After the change has been entered in the Records, the authority keeping the Records shall immediately submit the decision on the entry to the competent authority keeping the Records in the new place of residence, along with the registry records.

4. Provisions of paragraph 3 shall apply respectively, to any change of the main place of the economic activity performance in the case of foreign persons referred to in Article 4 (2) of the Act of 27 July 2002 on principles and conditions of entry and residence of citizens of European Union Member States and members of their family within the territory of the Republic of Poland.

Article 34. A local court – a commercial court shall immediately submit a copy of the decision on bankruptcy as well as discontinuation and termination of bankruptcy proceedings to the competent authority keeping the Records.

Article 35. 1. The authority granting concessions shall immediately submit a copy of the final decision to grant, alter or revoke a concession to the competent authority keeping the Records, as well as a copy of the decision on the determination of concession expiry if stipulated in provisions of separate Acts.

2. Provisions of paragraph 1 shall apply, respectively, in the case of permits and licenses referred to in Article 75.

Article 36. After an entry has been made and a decision to remove the entrepreneur from the Register has been issued, the authority keeping the Regulated Activity Register shall submit a certificate of the entry or a decision to remove the entry to the competent authority keeping the Records.

Article 37. 1. Data recorded in the Records may not be removed, unless otherwise provided for in the Act.

2. An entry may be removed from the Records ex officio if:

1) the entrepreneur is prohibited to conduct economic activity specified in the entry under a legally binding decision;

2) a commercial company established by means of a transformation of a civil partnership has been entered in the Register of Entrepreneurs – within the scope of the economic activity recorded in the Register of Entrepreneurs;

3) permanent discontinuation of economic activity by the entrepreneur has been ascertained.

3. An entry may also be removed from the Records if the authority keeping the Records was in breach of the law when making the entry. If this is the case, provisions of administrative proceedings on resuming the procedure or determining the invalidity of the decision shall apply, respectively.

4. Removal of the entry in the case referred to in paragraph 2, point 2 hereof shall be made when the authority keeping the Records receives a notification submitted by the Central Information Office of the National Court Register that the entrepreneur has been registered in the Register of Entrepreneurs, pursuant to provisions of the law on the National Court Register.

Article 38. 1. The authority keeping the Records may remove the entry containing incorrect data ex officio, after the entrepreneur has been requested to submit a relevant statement within 7 days.

2. The authority keeping the Records shall correct the entry containing obvious errors or discrepancies with the text of the decision ex officio.

Article 39. The authority keeping the Records shall submit the information on the removal of the entrepreneur from the Records to the Statistical Office, Head of the Tax Office, and branch office of the Social Insurance Institution (ZUS) in the last place of the entrepreneur's

residence. This information should be submitted by electronic mail within 7 days after a relevant decision has been issued.

Article 40. 1. Applications for the entry in the Records may be submitted in electronic format. Electronic applications should contain data in a specified electronic format based on an official model as specified in Article 43, point 1 hereof, and should be signed with a dated secure electronic signature verified with a valid qualified certificate and based on principles set forth in the provisions concerning electronic signature.

2. The application referred to in Article 44 hereof may also be submitted subject to provisions of paragraph 1 above.

3. Based on the opinion of the competent Minister of Economy, the competent Minister of Information Technology shall issue a regulation providing for the following:

- 1) specific requirements for the data communications and IT system,
- 2) requirements for electronic IT carriers and electronic communication media used to submit applications,
- 3) data processing procedures for the data included in applications and methods of data storage and protection

- with due consideration to the need to ensure integrity of application data and possibility of automatic transfer of data to the Records.

Article 41. 1. The Central Information Office for Economic Activities shall be established, hereinafter referred to as 'Central Information Office', with branch offices attached to authorities keeping economic activity records.

2. The Central Information Office shall be managed by the competent Minister of Economy.

3. The task of the Central Information Office is to:

- 1) keep a set of information on the data recorded in the Records;
- 2) issue information on the entries recorded in the Records;
- 3) issue certificates relating to the content of entries recorded in the Records.

Article 42. 1. Everyone may receive the certificate of the content of an entry in the Records or the information on an entry in the Records.

2. Certificates and written information shall be issued by branch offices referred to in Article 41 (1) hereof.

3. A fee shall be collected for the issue of a certificate or written information.

4. The fee referred to in paragraph 3 above shall constitute a part of the state budget income.

5. Based on the consultations with the competent Minister of Public Finance, the competent Minister of Economy shall issue a regulation to define the amount of the fee referred to in paragraph 3 hereof, taking into account the reasonable costs of the issuance of certificates and written information.

Article 43. Based on the opinion of the competent Minister of Information Technology, the competent Minister of Economy shall issue a regulation defining:

- 1) an official model of the application forms, procedure and place where application forms may be collected, with due consideration to the conditions ensuring the general access to forms and the fact that the Records are kept in the IT system;
- 2) the detailed content of entries, with due consideration to the content of the application and the scope of entries made ex officio;
- 3) organisation and detailed procedure of managing the Central Information Office and keeping the Records, with due consideration to the need to ensure efficient flow of information as well as the scope of data registered in the entry;
- 4) the procedure for the submission of the entry data by the authorities keeping economic activity records to the Central Information Office, with due consideration to the use of the data communications and IT systems;
- 5) the procedure for the issuance of certificates on the content of entries or written information on the entry by branch offices, referred to in Article 41 (1), with due consideration to non-confidential nature of and general access to the data entered in the Records.

Article 44. Along with the application for the entry in the Register of Entrepreneurs or in the Records, an entrepreneur who undertakes economic activity may submit an application for:

- 1) an entry in the National Official Register of National Economy Entities (REGON);
- 2) an identification or update entry, as defined in provisions on the records and identification of taxable persons and taxpayers;
- 3) a registration of insurance premium payers, registration in social insurance schemes or their modification, within the meaning of the provisions on the social insurance system.

Article 45. 1. The application referred to in Article 44 hereof shall be sent (also via the data communications and IT system) by the authority responsible for keeping the Register of Entrepreneurs or by the authority keeping the Records to competent authorities of official registers, immediately after the entry has been made. Along with the application, the copy of a decision to make an entry in the Register of Entrepreneurs or a decision to make an entry in the Records shall be sent.

2. If the entrepreneur is required under specific provisions to submit additional documentation along with the application referred to in Article 44 hereof, the authority responsible for keeping the Register of Entrepreneurs or the authority keeping the Records shall send documents submitted by the entrepreneur along with the application.

3. At the entrepreneur's request, an authorised employee of the Commune Office shall certify the copies of these documents for the conformity or draw up such copies.

4. The competent Minister of Economy shall issue a regulation to determine the procedure for the submission of applications and documentation to competent authorities, with due consideration to the possibility of electronic data processing and the content of data.

Chapter 4 Concessions and regulated economic activity

Article 46. 1. A concession shall be obtained by entrepreneurs conducting economic activity in the area of:

- 1) prospecting or recognising deposits of mineral resources, extraction of minerals from deposits, non-tank storage of substances and waste storage in a rock mass, including underground mining excavations;
- 2) manufacturing of and trading in explosives, weapons and ammunition as well as products and technology for military or police usage;
- 3) manufacturing, processing, storing, transmitting, distributing and trading in fuels and energy;
- 4) protecting persons and property;
- 5) broadcasting of radio and television programmes;
- 6) air transport services.

2. Detailed scope and conditions for conducting economic activity covered by concession are stipulated by the provisions of separate Acts.

3. Introduction of other concessions in the area of economic activity of special significance for the state security or the security of citizens or for other important public interest shall be allowed only in cases where this activity may not be conducted as free activity or after an entry in the Regulated Activity Register or a permit has been obtained, and shall require an amendment of this Act.

Article 47. 1. Unless otherwise provided for in separate Acts, granting, refusing to grant, altering and revoking concession or limiting its scope shall be the responsibility of the competent Minister with regard to the company's subject of activity that requires a concession.

2. Granting, refusing to grant, altering and revoking concession or limiting its scope against the application is effected by way of a decision.

3. A concession shall be granted for a limited period of time that cannot be shorter than 5 years and longer than 50 years, unless the entrepreneur applies for a concession for a shorter period.

Article 48. 1. The authority granting concessions may, within the scope of provisions of separate Acts, determine special conditions for conducting economic activity covered by the concession.

2. The authority granting concessions shall provide detailed information on conditions referred to in paragraph 1 hereof to every interested entrepreneur without delay after the procedure of granting concession has been initiated.

Article 49. 1. The application to grant or alter a concession shall include:

- 1) the entrepreneur's company name, its registered office and address or place of residence and address, as well as the address of the main place where economic activity is conducted;
- 2) its number in the Register of Entrepreneurs or the Records and Tax Identification Number (NIP);
- 3) the type and scope of economic activity for which the concession is to be granted.

2. The application referred to in paragraph 1 hereof shall contain information and attached documents stipulated in the provisions on economic activity requiring a concession.

Article 50. Prior to making a decision to grant or alter a concession, the authority granting concessions may:

- 1) request the applicant to provide, within the fixed time limit, the missing documentation confirming that the entrepreneur complies with the conditions set forth by the law and required for conducting a given economic activity; otherwise the application shall not be considered;
- 2) verify the facts provided in the application to grant concession in order to determine whether the entrepreneur complies with the conditions of conducting economic activity covered by concession and whether it provides a guarantee of the proper performance of the activity covered by the concession.

Article 51. 1. If the authority granting concessions is to grant a limited number of concessions, this fact should be announced in the Official Gazette of the Republic of Poland 'Monitor Polski'.

2. The announcement referred to in paragraph 1 hereof shall contain:

- 1) the objects and scope of economic activity for which concession shall be granted;
- 2) the number of concessions;
- 3) special conditions of conducting economic activity for which concession shall be granted, if the authority granting concessions provides that they are to be laid down, within provisions of separate Acts;
- 4) the time limit and place for submitting applications to grant concession;

5) the required documents and additional information;

6) the period for which concession may be granted.

3. The provision of Article 60 hereof shall not apply.

Article 52. 1. If the number of entrepreneurs meeting the conditions for granting concession and providing a guarantee of the proper performance of the activity covered by concession is greater than the scheduled number of concessions to be granted, the authority granting concessions shall launch a tender procedure for granting concession.

2. In the course of proceedings to grant concession for broadcasting radio and television programmes, the authority granting concessions shall launch a tender procedure referred to in paragraph 1 hereof, if as a result of evaluation of applications pursuant to Article 36 of the Broadcasting Act of 29 December 1992 (Journal of Laws of 2001 No. 101, item 1114, as amended) the number of entrepreneurs remains greater than the number of concessions.

Article 53. 1. The authority granting concessions shall announce the necessity to launch a tender procedure among the entrepreneurs referred to in Article 52 (1) hereof in the Official Gazette of the Republic of Poland 'Monitor Polski' .

2. In the announcement, the authority granting concessions shall also determine:

1) the minimum fee required to grant the concession – not lower than the stamp duty or other fee due under public law provided for in separate provisions for granting concession;

2) the place and time limit for submitting offers;

3) detailed requirements to be met by an offer;

4) the amount, form and date of payment of a tendering security;

5) the date of tender results announcement.

3. The tender shall be carried out by a competent authority granting concessions.

4. The offer drawn up in the Polish language shall be submitted within the time limit, place and form stipulated in paragraphs 1 and 2 hereof, in sealed envelopes.

5. The offer shall contain:

1) the entrepreneur's company name, registered office and address or place of residence and address, as well as the address of the main place where economic activity is conducted;

2) the declared amount of fee for granting the concession.

6. Submitted offers shall not be withdrawn.

Article 54. 1. The authority granting concessions shall select offers in the number corresponding to the number of concessions referred to in Article 51 (2), point 2 hereof, based on the declared amounts of fee for granting concession.

2. If several entrepreneurs declare a fee in the same amount, the authority granting concessions shall require those entrepreneurs to declare the amount of fee again and shall select the offer of the entrepreneur who declares the higher amount.

3. The authority granting concessions shall inform the tenderers of tender results in writing and without delay, after the tender results have been announced, and:

1) shall return the tendering securities to those entrepreneurs whose offers have not been selected;

2) shall consider the tendering securities against the part of the fee for those entrepreneurs whose offers have been selected.

4. The authority granting concessions shall grant concessions to entrepreneurs whose offers have been selected.

Article 55. 1. The entrepreneur who submits company confidential information, within the meaning of provisions on fair trading, during the proceedings to grant concession may submit an application to provide for a confidentiality clause as regards the aforementioned information.

2. The information is subject to the confidentiality clause provided that the entrepreneur:

1) justifies the claim while submitting such information;

2) prepares a summary of the submitted information which may be made available to the other parties to the tendering procedure.

3. The information subject to the confidentiality clause shall not be made available to other parties to the proceedings without consent of the entrepreneur who submitted this information.

Article 56. 1. The authority granting concessions may refuse to grant a concession or limit its scope in relation to the application for granting concession or refuse to alter the concession:

1) if the entrepreneur fails to comply with the requirements of conducting economic activity covered by concession and provided for in the Act or requirements made known to entrepreneurs pursuant to Articles 48 (2) or 51 (1) hereof;

2) if there is a threat to defence and security of the state or citizens;

3) if as a result of the tendering procedure referred to in Article 52 hereof, a concession has been granted to another entrepreneur or entrepreneurs;

4) in cases provided for in separate provisions.

2. The authority granting concessions may temporarily withhold granting concessions due to reasons provided for in paragraph 1, point 2 hereof, issuing a proper announcement in the Official Gazette of the Republic of Poland 'Monitor Polski'.

Article 57. 1. The authority granting concessions shall be authorised to inspect economic activity with respect to:

- 1) the compliance of the conducted activity with the concession granted;
- 2) the compliance with the requirements of conducting economic activity;
- 3) the state defence and security, protection of security or personal property of citizens.

2. Persons authorised by the authority granting concessions to perform the control shall be, in particular, authorised to:

- 1) enter the premises, real estate, facility or their parts, where the economic activity covered by concession is conducted, on days and during hours when this activity is conducted or should be conducted;
- 2) demand verbal or written clarifications, presentation of documents or other carriers of information, and access to the data related to the scope of the control.

3. The authority granting concessions may request the entrepreneur to eliminate the identified infringements within the fixed time limit.

Article 58. 1. The authority granting concessions shall revoke the concession if:

- 1) the entrepreneur is prohibited to conduct economic activity covered by concession under a legally binding decision of the court;
- 2) the entrepreneur has failed to undertake economic activity covered by concession within the fixed time limit, or a permanent discontinuation of economic activity covered by concession has occurred.

2. The authority granting concessions shall revoke the concession or alter its scope if the entrepreneur:

- 1) is in gross breach of the conditions laid down in concession or other conditions of conducting economic activity covered by the concession set forth by the law;
- 2) has failed to correct the actual status or the legal status inconsistent with the conditions laid down in the concession or with the provisions on the economic activity covered by concession within the fixed time limit.

3. The authority granting concessions may revoke concession or alter its scope in view of a threat to state defence and security or security of citizens, as well as in the case of a declaration of bankruptcy of the entrepreneur.

Article 59. The entrepreneur shall notify the authority granting concessions of any changes of the data referred to in Article 49 hereof, within 14 days from the date of their occurrence.

Article 60. 1. The entrepreneur who intends to undertake economic activity that requires a concession may apply for a promise to grant concession, hereinafter referred to as 'the promise'. Under the promise, a concession shall be granted subject to the fulfilment of the conditions set for the economic activity that requires the concession.

2. In the course of proceedings to grant a promise, provisions concerning granting concession shall apply, excluding Articles 52—54.

3. The promise shall have a fixed validity period that shall not be shorter than 6 months.

4. Within the validity period of the promise, a concession to conduct economic activity provided for in the promise shall not be denied, unless:

- 1) the data provided in the application to grant a promise have changed;
- 2) the applicant has failed to meet all the conditions determined in the promise;
- 3) the circumstances referred to in Article 56 (1), points 1 and 2 hereof have occurred.

Article 61. The entrepreneur whose concession has been revoked for reasons referred to in Article 58 (1), point 1 and 58 (2) may submit an application to grant another concession in the same scope, not earlier than 3 years following the date the decision to revoke the concession has been issued.

Article 62. 1. The stamp duty shall be charged for granting or altering concessions as well as for granting promises, unless otherwise provided for in separate Acts, subject to provisions of paragraph 2.

2. If the concession has been granted in a tender procedure, the fee referred to in Article 54 (1) or (2) hereof shall be charged.

3. The fee referred to in Article 54 (1) or (2) shall be transferred to the bank account of the authority granting concessions, unless otherwise provided for in separate Acts.

Article 63. In matters not provided for in Articles 47-61, provisions of separate Acts regulating economic activity covered by concession shall apply.

Article 64. 1. If a provision of a separate Act provides that a given type of activity is a regulated activity within the meaning of this Act, the entrepreneur may conduct this activity, provided that he meets the specific conditions laid down in the said provisions of this separate Act and following the registration in the Regulated Activity Register, subject to provisions of Article 75.

2. The stamp duty shall be charged for making an entry in the Regulated Activity Register, unless otherwise provided for in separate provisions.

Article 65. 1. The authority keeping the Regulated Activity Register pursuant to provisions referring to a specific economic activity shall make an entry upon the entrepreneur's application, after the entrepreneur submits a statement on meeting the conditions required to conduct this activity.

2. The statement shall be submitted in writing to the authority keeping the Regulated Activity Register.

3. The entrepreneur subject to entry in the Records may also submit the application together with the statement to the competent authority keeping the Records, indicating the authority keeping the Regulated Activity Register.

4. The content of the statement, the method of keeping the Regulated Activity Register and data subject to registration are laid down in the provisions of Acts regulating a given activity.

5. The authority keeping the Regulated Activity Register shall issue a certificate of the entry made in the register ex officio.

Article 66. 1. The Regulated Activity Register shall not be confidential. Everyone shall have the right to access data included therein through the authority keeping the register.

2. The registration files, in particular, the documents underlying the entry in the register and decisions on the removal from the register, shall be kept for each entrepreneur entered in the Regulated Activity Register.

3. The entry in the register may be removed only in the cases provided for in the Act.

4. The authority keeping the register shall, ex officio, correct an entry containing obvious errors or inconsistencies in comparison with the actual status.

5. The entrepreneur shall notify of any change of data entered in the register within 14 days from the occurrence of the event that caused the change.

Article 67. 1. The authority keeping the Regulated Activity Register shall enter the entrepreneur in the register within 7 days following the date of receipt of an application for the entry together with a statement on meeting the conditions required to conduct economic activity for which the register is kept.

2. If a competent authority fails to make an entry within the time limit referred to in paragraph 1, and 14 days have passed since the receipt of the application, the entrepreneur may undertake the activity upon prior notification submitted in writing to the authority which has failed to make the entry. This provision shall not apply if the authority has requested the entrepreneur to provide missing data in the application for an entry not later than within 7 days from the date of its receipt. In such case, the time limit referred to in the first sentence shall run, accordingly, from the day of receipt of missing data in the application for the entry.

Article 68. The authority keeping the Regulated Activity Register shall, by way of a decision, refuse to enter the entrepreneur into the register in the case if:

1) the entrepreneur is prohibited to conduct economic activity covered by the entry under a legally binding decision;

2) the entrepreneur has been removed from a Regulated Activity Register for reasons referred to in Article 71 (1), within 3 years preceding the submission of the application.

Article 69. The entrepreneur shall keep all the documents required to confirm that the conditions required for the performance of the regulated economic activity have been met.

Article 70. The compliance with the conditions required for the performance of the regulated economic activity by the entrepreneur is subject to control conducted, in particular, by the authority keeping a given Regulated Activity Register. The provision of Article 57 shall apply respectively.

Article 71. 1. The authority keeping the Regulated Activity Register shall issue a decision prohibiting the entrepreneur from conducting the activity covered by the entry, if:

1) the entrepreneur has submitted a statement referred to in Article 65, inconsistent with the actual state;

2) the entrepreneur has failed to correct a breach of conditions required to conduct the regulated activity within the time limit set by the authority;

3) the gross breach of conditions required for the performance of the regulated activity by the entrepreneur has been ascertained.

2. The decision referred to in paragraph 1 hereof shall take effect without delay.

3. In the case of issuing the decision referred to in paragraph 1 hereof, the authority, ex officio, removes the entrepreneur from the Regulated Activity Register.

Article 72. 1. The entrepreneur who has been removed from the Regulated Activity Register may be re-entered in this register not earlier than after the expiration of the period of 3 years following the date of issuing the decision to remove it from the Regulated Activity Register for the reasons referred to in Article 71 (1) hereof.

2. The provision of paragraph 1 hereof shall apply to the entrepreneur who has been conducting economic activity without an entry in the Regulated Activity Register.

Article 73. The authority keeping a Regulated Activity Register shall remove the entrepreneur from the register upon its application.

Article 74. In matters not regulated by Articles 64-73 hereof, the provisions of Acts specifying the performance of the economic activity on the basis of an entry in a Regulated Activity Register shall apply.

Article 75. 1. A permit is required to conduct the economic activity in the scope set forth in the provisions of:

- 1) the Act of 26 October 1982 on upbringing in sobriety and alcoholism prevention (Journal of Laws of 2002 No. 147, item 1231, as amended);
- 2) the Act of 29 July 1992 on games and para-mutual betting (Journal of Laws of 2004 No. 4, item 27);
- 3) the Act of 20 October 1994 on special economic zones (Journal of Laws No. 123, item 600, as amended);
- 4) the Act of 13 September 1996 on maintaining tidiness and order within communes (Journal of Laws No. 132, item 622, as amended);
- 5) the Act of 24 April 1997 on prevention of drug abuse (Journal of Laws of 2003 No. 24, item 198 and No. 122, item 1143);
- 6) the Act of 20 June 1997 - Road Traffic Law (Journal of Laws of 2003 No. 58, item 515, as amended) referring to production of licence plates;
- 7) the Act of 21 August 1997 - Law on Public Trading in Securities (Journal of Laws of 2002 No. 49, item 447, as amended);
- 8) the Act of 28 August 1997 on the organisation and operation of retirement pension funds (Journal of Laws of 2004 No. 159, item 1667);
- 9) the Act of 29 August 1997 - Banking Law;
- 10) the Act of 21 July 2000 - Telecommunications Law (Journal of Laws No. 73, item 852, as amended);
- 11) the Act of 26 October 2000 on commodity markets (Journal of Laws No. 103 item 1099, as amended);
- 12) the Act of 27 April 2001 on waste (Journal of Laws No. 62, item 628, as amended);
- 13) the Act of 11 May 2001 - Measurements Law (Journal of Laws No. 63, item 636, as amended);
- 14) the Act of 7 June 2001 on water supply and sewerage system for public use (Journal of Laws No. 72, item 747, of 2002 No. 113, item 984 and of 2004 No. 96, item 959);
- 15) the Act of 22 June 2001 on genetically modified organisms (Journal of Laws No. 76 item 811, as amended) regarding the operation of a reference laboratory;
- 16) the Act of 23 August 2001 on animal feed (Journal of Laws No. 123 item 1350, of 2003 No. 122, item 1144, No. 208, item 2020 and of 2004 No. 91, item 877);
- 17) the Act of 6 September 2001 - Pharmaceutical law (Journal of Laws of 2004 No. 53, item 533, as amended);

18) the Act of 6 September 2001 on road transport (Journal of Laws No. 125, item 1371, as amended);

19) the Act of 19 February 2004 on fisheries (Journal of Laws No. 62, item 574);

20) the Act of 3 July 2002 - Aviation Law (Journal of Laws No. 130, item 1112, as amended);

21) the Act of 12 September 2002 on electronic payment instruments (Journal of Laws No. 169, item 1385 and of 2004 No. 91, item 870 and No. 96, item 959);

22) the Act of 22 May 2003 on insurance activity (Journal of Laws No. 124, item 1151 and of 2004 No. 91, item 870 and No. 96, item 959);

23) the Act of 22 May 2003 on insurance brokerage (Journal of Laws No. 124 item 1154 and of 2004 No. 96 item 959);

24) the Act of 12 June 2003 - Postal Law (Journal of Laws No. 130, item 1188 and of 2004 No. 69, item 627 and No. 96, item 959);

25) the Act of 23 January 2004 on excise duty (Journal of Laws No. 29, item 257 and No. 68, item 623);

26) the Act of 27 May 2004 on investment funds (Journal of Laws No. 146, item 1546).

2. A permit or submission of a notification is required for conducting the activity connected with the exposure to ionising radiation, as provided for in the Act of 29 November 2000. - Atomic Law (Journal of Laws of 2004 No. 161, item 1689).

3. A licence is required for the performance of the economic activity referred to in the provisions of:

1) the Act of 6 September 2001 on road transport;

2) the Act of 28 March 2003 on railway transport (Journal of Laws No. 86, item 789, as amended).

4. A permission is required for the operation of a payment system or a securities clearing system within the scope set forth in the provisions of the Act of 24 August 2001 on the finality of clearing in payment systems and securities clearing systems and rules of the supervision of these systems (Journal of Laws No. 123, item 1351, as amended).

5. The authorities granting licences and permissions as well as all the conditions of conducting the activity covered by permits, licences and permissions, and the rules and procedures for issuing decisions on permits, licences and permissions are laid down in the provisions of Acts referred to in paragraphs 1—4.

Article 76. If the provisions regulating a given economic activity stipulate that granting, refusing to grant, altering the scope and revoking concessions and permits, as well as keeping Regulated Activity Registers shall be the tasks of local administration authorities, these tasks shall be performed within the government administration tasks.

Chapter 5 Control of the entrepreneur

Article 77. 1. Public administration authorities shall control entrepreneurs in line with the terms and conditions set forth herein.

2. In cases not provided for in this chapter provisions of specific Acts shall apply.

3. The substantial scope of the control of the entrepreneur's economic activity and authorities authorised to carry out the control are set forth in separate Acts.

Article 78. 1. If it is claimed that economic activity is not conducted in compliance with the provisions of the Act, and if the following has been found: threat to life or health, risk of considerable property damage or considerable environmental impact as a result of this activity, a head of the commune, a mayor or a town president shall immediately notify competent public administration authorities.

2. Authorities notified of such cases shall immediately notify the head of the commune, mayor or town president of the actions undertaken.

3. If the notification referred to in paragraph 1 above is not possible, the head of the commune, the mayor or the town president may issue a decision to suspend economic activity for a required period of time, but not longer than for 3 days.

4. If any threat to life or health, risk of considerable property damage or considerable environmental impact caused by this activity has been found, the decision to suspend the economic activity shall be put into effect immediately.

Article 79. 1. Controls may be carried out by employees of control authorities based on their official ID cards authorising them to carry out such controls and after the entrepreneur has received a decision on authorising the control of the entrepreneur's economic activity, unless specific provisions determine that the control may be carried out based on the official ID card only. If this is the case, authorisation shall be submitted to the entrepreneur in due time specified in these provisions.

2. Controls may be carried out by persons other than control authorities employees, if provisions of separate Acts provide for such procedure.

3. A separate authorisation is required on each occasion if other persons are authorised to carry out the control. This change must not extend the control completion date set earlier.

4. The authorisation referred to in paragraph 1 shall specify, at least, the following:

1) the legal basis;

2) the control authority;

3) the date and place of issue;

- 4) the name and surname of an employee of the control authority authorised to carry out the control and number of his/her official ID card;
- 5) the name of the entrepreneur's company that is subject to control;
- 6) the substantial scope of the control;
- 7) the starting date and expected completion date of the control;
- 8) the signature, position or function of a person granting the authorisation;
- 9) the instruction on the rights and obligations of the entrepreneur subject to control.

5. The scope of the control must be the same as the scope specified in the authorisation.

Article 80. 1. Controls shall be carried out in the presence of the entrepreneur subject to control or his/her authorised representative.

2. Provision set forth in paragraph 1 above shall not apply if:

- 1) otherwise provided for in ratified international agreements;
- 2) carrying out the control is necessary during the prosecution or investigation proceedings against the entrepreneur;
- 3) the separate provisions provide for the control to be carried out during the proceedings concerning this entrepreneur;
- 4) the control is justified, as the threat to human life and health and considerable risk to the environment has been identified.

3. The entrepreneur subject to control shall appoint a person authorised to represent the entrepreneur during the control, in particular, when the entrepreneur is not present. The appointment shall be made in writing.

Article 81. 1. Entrepreneurs shall maintain and keep the following documents: a control book, the control reports and authorisations. These documents shall be kept at the entrepreneur's registered office and made available to control authorities on request.

2. The control book contains entries made by the control authority. These entries include:

- 1) indication of the control authority;
- 2) indication of the control authorisation;
- 3) the substantial scope of the control;
- 4) the starting date and the completion date of the control;
- 5) the follow-up recommendations and identification of the follow-up measures.

3. In the control book, entrepreneurs shall record all follow-up recommendations put into effect or waived by the control authority, its governing authority or administrative court.

Article 82. 1. More than one control of the entrepreneur's economic activity at a time must not be carried out. This provision shall not apply if:

- 1) otherwise provided for in ratified international agreements;
- 2) carrying out the control is necessary during the prosecution or investigation proceedings against the entrepreneur;
- 3) the separate provisions provide for the control to be carried out during the proceedings concerning this entrepreneur;
- 4) the control is justified, as the threat to human life and health or considerable risk to the environment has been identified;
- 5) the control concerns the basis of the VAT return before the return is made;
- 6) the control must be carried out as part of the obligations arising under the provisions of the Community law on the protection of competition or the provisions of the Community law on the protection of the European Community financial interest.

2. If the entrepreneur's economic activity has already been subject to the control carried out by another authority, the control authority shall discontinue control and fix an appropriate date with the entrepreneur when the control may be carried out.

Article 83. 1. The total period of all the controls of one entrepreneur carried out by the control authority during one calendar year must not be longer than:

- 1) with respect to the entrepreneurs referred to in chapter 7 hereof – 4 weeks,
- 2) with respect to other entrepreneurs – 8 weeks.

2. The period of the control shall not be subject to any restrictions if:

- 1) otherwise provided for in ratified international agreements;
- 2) carrying out the control is necessary during the prosecution or investigation proceedings against the entrepreneur;
- 3) the separate provisions provide for the control to be carried out during the proceedings carried out by the control authority;
- 4) the control is justified, as the threat to human life and health or considerable risk to the environment has been identified;
- 5) the control concerns the basis of the VAT return before the return is made;

6) the control must be carried out as part of the obligations arising under the provisions of the Community law on the protection of competition or the provisions of the Community law on the protection of the European Community financial interest.

3. If the duration of the control is to be extended, a written justification shall be required. The justification should be submitted to the entrepreneur and recorded in the control book before the control is resumed.

4. If the control has revealed a gross breach of the law on the part of the entrepreneur, another control may be carried out during the calendar year within the same substantial scope, and its duration shall not be counted against the period of time referred to in paragraph 1 above.

Article 84. Provisions of Articles 82 and 83 shall not apply in the case of the economic activities conducted by entrepreneurs within the scope of:

1) special tax supervision – pursuant to the Act of 24 July 1999 on Customs Service (Journal of Laws of 2004 No. 156, item 1641);

2) surveillance of the capital market and commodities market – pursuant to the Act of 21 August 1997 – the Law on Public Trading in Securities, Act of 27 May 2004 on investment funds (Journal of Laws No. 146, item 1546), and the Act of 26 October 2000 on commodities markets;

3) banking supervision – pursuant to the Act of 29 August 1997 – Banking Law, and the Act of 29 August 1997 on the National Bank of Poland (Journal of Laws No. 140, item 938, as amended), as well as supervision of electronic money institutions – pursuant to the Act of 12 September 2002 on electronic payment instruments;

4) insurance supervision – pursuant to the Act of 22 May 2003 on insurance activity and the Act of 22 May 2003 on pension and insurance supervision and the Ombudsman of the Insured (Journal of Laws No. 124, item 1153 and No. 170, item 1651, and of 2004 No. 93, item 891 and No. 96, item 959);

5) pension supervision – pursuant to the Act of 22 August 1997 on employee's pension schemes (Journal of Laws of 2001 No. 60, item 623 and of 2002 No. 25, item 253 and No. 141, item 1178), the Act of 28 August 1997 on the organisation and operation of pension funds (Journal of Laws of 2004 No. 159, item 1667), and the Act of 22 May 2003 on pension and insurance supervision and the Ombudsman of the Insured;

6) veterinary supervision – pursuant to the Act of 21 August 1997 on the protection of animals (Journal of Laws of 2003 No. 106, item 1002 and of 2004 No. 69, item 625, No. 92, item 880 and No. 96, item 959), the Act of 23 August 2001 on animal feed, the Act of 6 September 2001 – Pharmaceutical Law, the Act of 27 August 2003 on veterinary border controls (Journal of Laws No. 165, item 1590 and of 2004 No. 69, item 625), the Act of 10 December 2003 on veterinary control in trade (Journal of Laws of 2004 No. 16, item 145), the Act of 29 January 2004 on veterinary requirements for products of animal origin (Journal of Laws No. 33, item 288), the Act of 29 January 2004 on the Veterinary Inspection (Journal of Laws No. 33, item 287 and No. 91, item 877), and the Act of 11 March 2004 on the protection of animal health and counteracting transmissible animal diseases (Journal of Laws No. 69, item 625)

Chapter 6

Branch offices and representative offices of foreign entrepreneurs

Article 85. 1. To conduct economic activity within the territory of the Republic of Poland, foreign entrepreneurs may establish branch offices, hereinafter referred to as 'branch offices', with their registered office within the territory of the Republic of Poland on the basis of the principle of reciprocity, unless otherwise provided for in ratified international agreements.

2. In the case of branch offices established by foreign entrepreneurs from the European Union Member States and European Free Trade Association (EFTA) member countries – parties to the European Economic Area Agreement, provisions of Article 13 (1) shall apply respectively.

Article 86. A foreign entrepreneur establishing a new branch office may conduct economic activity only within the defined scope of business of the foreign entrepreneur.

Article 87. The foreign entrepreneur establishing a new branch office shall appoint a person authorised to represent the foreign entrepreneur in this branch.

Article 88. The foreign entrepreneur may undertake economic activity in a branch office only after the branch office has been registered in the Register of Entrepreneurs. Rules of recording the entries in the Register of Entrepreneurs are subject to provisions of a separate Act.

Article 89. Notwithstanding the obligations defined in the provisions on the National Court Register, foreign entrepreneurs shall:

- 1) specify the name, surname and address of a person authorised to represent the foreign entrepreneur in a branch within the territory of the Republic of Poland;
- 2) attach a notarised specimen signature of the person referred to in point 1 above;
- 3) if the entrepreneur operates under the Deed of Incorporation, Articles of Association or By-laws – submit relevant copies of the aforementioned documents to the registry records of the branch office along with a certified translation into Polish; if more than one branch office has been established by the entrepreneur within the territory of the Republic of Poland, the aforementioned documents may be submitted to the files of one branch office, but the registry records of the other branch offices must specify the name of this branch office, the court where these files are kept, and number of the branch office in the register;
- 4) if the entrepreneur operates based on an entry in a register – submit a copy of this entry to the registry records along with a certified translation into Polish; if more than one branch office has been established by the entrepreneur within the territory of the Republic of Poland, the aforementioned documents may be submitted to the files of one branch office, but the registry records of the other branch offices must specify the name of this branch, the court where these files are kept, and number of the branch office in the register.

Article 90. The foreign entrepreneur establishing a branch office shall:

1) use the original name of the foreign entrepreneur as the designation of this branch office along with the legal form of the foreign entrepreneur translated into Polish and the phrase 'branch office in Poland' (in Polish);

2) keep separate accounts of the branch office in the Polish language pursuant to the provisions of the Accounting Act;

3) notify the competent Minister of Economy of any changes of the actual and legal status related to circumstances referred to in Article 91 (1), point 2 below within 14 days following the occurrence of the said circumstances .

Article 91. 1. The competent Minister of Economy shall issue a decision to prohibit the foreign entrepreneur from conducting the economic activity in a branch office if:

1) the branch office in is gross breach of the Polish law or does not meet the obligation referred to in Article 90, point 3 above;

2) the proceedings have been initiated to liquidate the business of the foreign entrepreneur who opened the branch office or this entrepreneur has lost the right to conduct economic activity;

3) the activities of the foreign entrepreneur pose a threat to the national security and defence, protection of state secrets or any other important public interest.

2. If the decision referred to in paragraph 1 above has been issued, the competent Minister of Economy shall notify the person referred to in Article 89, point 1 of the obligation to initiate the procedure of liquidation of the branch office within a specified period of time of, at least, 30 days. A copy of the decision referred to in paragraph 1 shall be sent by the Minister to a competent registry court.

Article 92. Liquidation of branch offices shall, respectively, be subject to provisions of the Code of Commercial Companies referring to liquidation of limited liability companies.

Article 93. Foreign entrepreneurs may establish representative offices, hereinafter referred to as 'representative offices', with their registered office within the territory of the Republic of Poland.

Article 94. The scope of the activities of a representative office shall include exclusively advertising and promotion of the foreign entrepreneur.

Article 95. 1. Representative offices may also be established by foreign persons appointed to promote the economy of the country of their headquarters, but the scope of activities of such representative office may be limited exclusively to advertising and promotion of the economy of the said country.

2. The provisions of this chapter shall apply, respectively, to the representative office referred to in paragraph 1.

Article 96. 1. Establishment of a representative office requires an entry in the register of foreign representative offices, hereinafter referred to as the 'register of representative offices', kept by the competent Minister of Economy.

2. The entry in the register of representative offices shall be made upon the relevant application and in line with its contents.

Article 97. 1. The application referred to in Article 96 (2) above shall be drawn up in the Polish language and shall include:

- 1) the name, registered office and legal form of the foreign entrepreneur;
- 2) the scope of economic activities of the foreign entrepreneur;
- 3) the name, surname and address of a person authorised to represent the foreign entrepreneur in the representative office within the territory of the Republic of Poland;
- 4) the address of the representative office within the territory of the Republic of Poland.

2. The following documents shall be attached to the application:

- 1) if the foreign entrepreneur operates under the Deed of Incorporation, Articles of Association or By-laws – a copy of the document;
- 2) if the foreign entrepreneur operates or conducts economic activity on the basis of an entry in the register – a copy of this entry;
- 3) a declaration of the foreign entrepreneur referring to the establishment of the representative office within the territory of the Republic of Poland;
- 4) a relevant document confirming the legal right of the foreign entrepreneur to the premises (real estate) where economic activities are to be conducted.

3. Documents referred to in paragraph 2 above that have been drawn up in foreign languages shall be submitted along with a certified translation into Polish.

Article 98. 1. A certificate of an entry in the register of representative offices shall be issued ex officio. This certificate contains data referred to in Article 97 (1) above, as well as the entry number and entry date.

2. The register of representative offices shall not be confidential.

Article 99. 1. The competent Minister of Economy shall issue a decision to refuse an entry in the register of representative offices if:

- 1) the establishment of the representative office might pose a threat to the national security and defence, protection of state secrets or any other important public interest,
- 2) the application referred to in Article 96 (2) hereof refers to economic activities outside the scope defined in Articles 94 and 95 (1) or does not contain required information (and this

information has not been completed by a fixed date) or if documents referred to Article 97 (2) have not been attached to the application.

2. If the entry is refused for reasons referred to in paragraph 1, point 1 above, no factual justification is required.

Article 100. A foreign entrepreneur that has established a representative office shall:

1) use the original name of the foreign entrepreneur as the designation of this representative office along with the legal form of the foreign entrepreneur translated into Polish and the phrase 'representative office in Poland' in Polish;

2) keep separate accounts of the representative office in the Polish language pursuant to the provisions of the Accounting Act;

3) notify a competent Minister of Economy of any changes of the actual and legal status related to data referred to in Article 97, initiation and completion of the process of liquidation of the foreign entrepreneur's business, and the loss of the right to conduct economic activity or manage assets by the foreign entrepreneur - within 14 days following the day of the occurrence of the said circumstances; the notification of changes shall be subject to provisions of Article 97 hereof, respectively.

Article 101. 1. The competent Minister of Economy shall issue a decision to prohibit the foreign entrepreneur from conducting the economic activity in a representative office if:

1) the representative office in is gross breach of the Polish law or does not meet the obligation referred to in Article 100, point 3;

2) the proceedings have been initiated to liquidate the business of the foreign entrepreneur who opened the representative office or this entrepreneur has lost the right to conduct economic activity;

3) the activities of the foreign entrepreneur pose a threat to the national security and defence, protection of state secrets or any other important public interest.

2. The liquidation of representative offices shall be, respectively, subject to provisions of Article 91 (2) hereof and provisions of the Code of Commercial Companies referring to liquidation of limited liability companies.

Article 102. 1. After the representative office has been liquidated, the foreign entrepreneur shall notify the competent Minister of Economy thereof within 14 days following the completion of liquidation proceedings.

2. After the representative office has been liquidated, the competent Minister of Economy shall issue a decision to remove the representative office from the register of representative offices.

Article 103. With due respect to the principles of equality and fair competition, the State shall create favourable conditions for the operation and development of micro, small and medium-sized enterprises, in particular, by:

- 1) initiating changes of the legal status to support the development of micro, small and medium-sized enterprises, including changes referred to the access to financial resources coming from credits and loans, as well as credit guarantees;
- 2) supporting institutions that provide funds to finance business operations on favourable terms as part of the state aid schemes;
- 3) ensuring equal terms and conditions of conducting economic activities as regards public and legal obligations;
- 4) facilitating the access to information, training and advisory services;
- 5) supporting institutions and organisations that undertake actions to the benefit of entrepreneurs;
- 6) promoting the co-operation of micro, small and medium sized enterprises with other Polish and foreign entrepreneurs.

Article 104. A ‘microenterprise’ shall mean an enterprise which met, within at least one of the past two fiscal years, the following conditions:

- 1) employed, on average, less than 10 employees in a year, and
- 2) generated the annual net turnover from sales of products, goods and services and financial operations of less than the equivalent of EUR 2 million expressed in PLN, or if the balance sheet total value of assets as at the end of one of these two years was less than the equivalent of EUR 2 million expressed in PLN.

Article 105. A ‘small enterprise’ shall mean an enterprise which met, within at least one of the past two fiscal years, the following conditions :

- 1) employed, on average, less than 50 employees in a year, and
- 2) generated the annual net turnover from sales of products, goods and services and financial operations of less than the equivalent of EUR 10 million expressed in PLN, or if the balance sheet total value of assets as at the end of one of these two years was less than the equivalent of EUR 10 million expressed in PLN.

Article 106. A ‘medium-sized enterprise’ shall mean an enterprise which met, within at least one of the past two fiscal years, the following conditions:

- 1) employed, on average, less than 250 employees in a year, and
- 2) generated the annual net turnover from the sales of products, goods and services and financial operations of less than the equivalent of EUR 50 million expressed in PLN, or if the

balance sheet total value of assets as at the end of one of these two years was less than the equivalent of EUR 43 million expressed in PLN.

Article 107. Values expressed in EUR referred to in Articles 104-106 above shall be converted into PLN based on the average exchange rate set by the National Bank of Poland as of the last day of the fiscal year selected to determine the status of the entrepreneur.

Article 108. The status of micro, small or medium-sized enterprise shall not be assigned, respectively, if other entrepreneurs, the State Treasury, or local self-government authorities hold:

- 1) 25 % and more shares or contributions;
- 2) right to 25% and more share in profit;
- 3) 25 % and more votes at the general meeting of shareholders, general meeting of partners or general meeting of the co-operative.

Article 109. 1. The average annual employment shall be calculated based on full-time posts.

2. The calculation of average annual employment shall not include employees on maternity and parental leaves, as well as employees in internship.

3. If the entrepreneur has been running business for less than one year, the expected net turnover from sales of products, goods and services, financial operations, and average annual employment shall be estimated based on the data from the last period documented by the entrepreneur.

4. The competent Minister of Economy shall issue a regulation to determine the detailed procedure of calculation of net turnover from sales of products, goods and services, financial operations and average annual employment, taking into account the entrepreneurs who have been running business for less than one year.

Article 110. 1. To be granted public aid, the entrepreneur shall submit a declaration to the authority granting aid that conditions defined in Articles 104-106 and 108 have been met.

2. This declaration shall be in writing, unless otherwise provided for in separate provisions.

3. Provisions of paragraphs 1 and 2 above shall not affect any rights of the authority granting aid to carry out the control of the actual status of the entrepreneur's business.

Chapter 8

Final provision

Article 111. The Act shall enter into force on a day and on terms and conditions set forth in the Act - Introductory Provisions to the Act on freedom of economic activity.

President of the Republic of Poland: A. Kwaśniewski

Labour regulations

www.paiz.gov.pl (Polish Information and Foreign Investment Agency; PAIIZ)

Types of employment contract

Ways of ending a work relationship

Termination with the agreement of the parties

Termination with notice

Notice period

Notice of changes

Termination without notice (forthwith)

Protection against termination

Working hours

Vacation

Employee liability for damage caused to employer

Benefits due to the employee from the employer during a period of temporary
incapacity to work

Non-employment engagement relations

Components of social security premiums paid by employer and employee

The Labour Code is the key legal act regulating relations between employers and employees. It sets out conditions under which work can be carried out in Poland.

Employment contracts cannot be less advantageous to the employee than the Labour Code provides.

Types of employment contract

An employment contract can **be signed**

- for an indefinite term

- for a fixed term
- for the time it takes to complete a specific task
- to replace an employee - in the event of his or her justified absence from work; the employer can hire another worker under a fixed term employment contract for the period of absence

All of these contracts can be preceded by an employment contract for a trial period of **no more than three months**.

Once **a third subsequent** fixed-term contract is signed, it is deemed to have become an indefinite term contract.

An employment contract is concluded **in writing** and should be signed no later than on the day the employee starts working. If no contract is signed, then the employee should be provided with written confirmation of the contract conditions on the day he starts work at the latest. Any **changes in employment contract conditions** should also be made in writing. The employer should **include additional written information** about certain engagement terms to the employment contract. Labour Code provisions set out the regulations that should be included in the employment contract and in the additional written information.

Ways of ending a work relationship

An employment contract can be **dissolved**

- with the agreement of the parties,
- by one of the parties giving notice (employer or employee) with a notice period,
- by one of the parties giving notice without a notice period.

A contract concluded for a fixed term or for the time it takes to complete a specific task is dissolved at the end of the term or when the task is completed (although it can, in certain circumstances, be dissolved earlier).

Termination with the agreement of the parties

Any 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 contract and possible special duration protection. If a contract is terminated in this way on the employer's initiative, he may sometimes be obliged to **pay the employee severance pay** (particularly in the case of group redundancies).

Termination with notice

A contract is terminated with notice when either the employer or employee notifies the other party that he intends to terminate the work relationship with notice. The employment contract is then terminated at the end of a specified period, i.e. at the end of the notice period. An employment contract can only be terminated by the employer if the conditions set out in the Labour Code have been met. One of these is that the employer has to give specific, genuine reasons for the termination.

Notice periods

The length of the notice period **depends on the type of contract** and the position held by the employee. During the notice period, the employee is entitled to **receive his normal salary**.

Employment contract notice periods:

- Employment contract for a trial period
 - Three working days, if the contract is concluded for not more than two weeks
 - One week, if the contract is concluded for more than two weeks but less than three months
 - Two weeks, if the trial period is three month
- Employment contract for an indefinite term
 - Two weeks, if the employee has worked for the employer for not more

than six months

- One month, if the employee has worked for the employer for at least six months but less than three years
- Three months, if the employee has worked for the employer for at least three years
- Replacement contract - three working days
- Employment contract for a fixed term - two weeks, but on the condition that the contract was concluded for at least six months and the parties stated clearly in the contract that it could be terminated with notice

Notice of changes

Notice of changes to work conditions or pay make it possible for the employer to **change** - under rules specified in the Labour Code - **engagement conditions** in the employment contract to conditions less favourable to the employee. Employment contract notice provisions apply to notices of changes to work conditions or pay. This means, among other things, that the employer should give reasons for the change. A notice of change can also lead to the termination of the employment contract should the employee not accept the proposed new conditions.

Termination without notice (forthwith)

The employer can terminate the employment contract without notice if the employee is at fault (dismissal) and also if the employee is not at fault. **A contract terminated** because of a fault on the **employee's side can be due to:**

- **serious breach** of basic employee duties (such as drinking alcohol at work, leaving the workplace without justifiable cause, refusing to carry out a task assigned)
- **committing a crime** during the term of the employment contract, if the crime is obvious or has been confirmed by an unappealable court sentence

- **culpable loss of the rights** required to work in the position held

An employment contract can be terminated **without notice** and if there is no fault on the employee's part if he is unable to work due to:

- **incapacity to work** caused by an illness lasting for more than three months, if the employee has worked for the employer for less than six months;
- incapacity to work caused by an illness lasting for more than the total period for which he has received a salary, sickness benefit or rehabilitation allowance for the first three months in accordance with the rules set out in the Labour Code and other provisions, if the employee has worked for the employer for more than six months or if the incapacity to work is due to an accident at work or a work-related illness;
- **absence justified** on grounds other than those given above lasting for more than one month.

Protection against termination

Under labour law, employers are prohibited from giving notice to certain employees and, in some cases, they are also prohibited from terminating an employment contract without notice. This protection covers employees who find themselves in a specific situation or who belong to a specific group, among others:

- employees who are on vacation, maternity leave or unpaid carer's leave
- employees who are on sick leave with a doctor's certificate
- employees approaching retirement age, i.e. who have less than four years before being entitled to a pension if the employment period allows them to attain this pension entitlement once they reach this age
- employees who are pregnant
- union activists

Working hours

Working hours **cannot exceed** eight hours in any 24 or an average of 40 hours in an average five-day working week in a reference period applied by the employer of not more than four months.

However, the Labour Code provides an **exception to this rule**, e.g. relating to work which, due to production technology, cannot be broken off (so-called 24-hour shift work); in this case, the number of working hours in any 24 can be extended. Overtime refers to hours which the employee works over and above normal working hours.

Overtime is permitted:

- if rescue action is required to protect human life or health, to safeguard property or the environment or to carry out emergency repair work
- if the employer has special needs

Overtime cannot exceed 150 hours in any one calendar year for each worker, unless a collective bargaining agreement, the employer's work regulations or the employment contract provide otherwise. Weekly **working hours plus overtime** cannot exceed an average of 48 hours in the reference to period applied by the employer.

For overtime hours worked, the employee is entitled, in addition to his normal salary, to a **supplement of:**

- 100% of pay for working nights, Sundays and bank holidays, which are not, under his work schedule, the employee's working days, or days off given to the employee in lieu of Sundays or bank holidays worked in accordance with his work schedule
- 50% of his salary for working overtime on any day other than those mentioned above
- 100% of his salary for every overtime hour worked above the average weekly norm in the reference period, unless the norm was exceeded as a result of overtime for which the employee is entitled to receive the supplements mentioned in the points above

Right to undisturbed rest - all employees are entitled to at least 11 hours undisturbed rest in every 24 and at least 35 rest hours each week.

Night work covers the eight hours between 21:00 - 07:00. A night worker as defined by the Labour Code covers cases, among others, where an employee whose working hours include at least three night hours in any 24. The working hours of a night worker cannot

exceed eight hours in any 24 if his work is particularly hazardous or involves heavy physical or mental strain. Any employee working nights is entitled to a supplement to his salary of 20% of the minimum hourly wage for every hour worked.

Days free of work are Sundays and public holidays. Working on Sundays or public holidays is **permitted**, among other things:

- in respect of shift work
- in respect of work which is necessary in view of its value to society and the daily needs of mankind, e.g. in establishments that provide services to individuals, commercial centres

The rule is that employees who work on Sundays and public holidays are entitled to another day off in lieu.

Vacation

All employees are entitled to an annual **unbroken paid vacation**. An employee who is just starting his working life attains the right, in the calendar year in which he starts work, to vacation **with every month that passes of 1/12** of the total vacation to which he is entitled after one year of work. An employee gains the right to the next vacation in each subsequent calendar year.

Vacation entitlement is as follows:

- **20 days** - if the employee has been working for less than 10 years
- **26 days** - if the employee has been working for at least 10 years

The working period on which vacation entitlement depends includes time spent in education, depending on the type of school finished, e.g.:

- **basic vocational school** - length of course but not more than three years
- **secondary vocational school** - length of course but not more than five years
- **secondary school of general education** - four years
- **vocational college** - six years
- **higher education institution** - eight years

The above periods cannot be added together.

Employee liability for damage caused to employer

The rules of employee liability for damage caused to his employer depend on whether the employee **inflicted the damage knowingly or accidentally**. If the damage sustained by the employer is caused by the employee accidentally as a result of non-performance or undue performance of work duties, the employee's liability is limited. In this case, the employee will be liable for damage to the extent of the actual loss incurred by the employer; the amount of damages cannot be more than three months' salary. If the employee inflicts damage knowingly, he will be liable for the full amount of the damage.

Benefits due to the employee from the employer during a period of temporary incapacity to work

In the event of the employee's incapacity to work due to:

- illness or isolation in respect of a infectious disease - lasting in total up to 33 days in a calendar year - the employee is entitled to 80% of the salary paid to him by his employer; if the incapacity to work lasts for more than 33 days, the employee receives sickness benefit on rules set out in other provisions
- an accident on the way to or from work, or illness during pregnancy - lasting in total up to 33 days in a calendar year - the employee is entitled to 100% of the salary paid to him/her by his/her employer;
- medical examinations required for organ donors – lasting for a total of up to 33 days in a calendar year - the employee retains the right to receive full remuneration

If the incapacity to work referred to above lasts in total for more than 33 days in a calendar year, the employee receives sickness benefit on the rules set out in separate regulations.

Non-employment engagement relations

Work can sometimes be carried out on the basis of civil law contracts (freelance agreement, service agreement, specific task agreement or agency agreement). A person working under these types of contract does not have the employee rights set out in the Labour Code. In such contracts there is no element of the subordination that is typical in employment relations, thus the person carrying out the work under such contract has the freedom to decide how the work should be performed.

Some of the features differentiating a civil law agreement from a specific task agreement are:

- that the orderer does not give the contractor/person accepting the order direct instructions
- the party carrying out the activity/task can be either an individual or an enterprise
- no statutory minimum wage for the contractor/person accepting the order
- no limitation on the number of subsequent civil law contracts concluded, no vacation, severance pay and the orderer is not obliged to pay the contractor's salary during illness

It is not admissible for an employment contract to be replaced with a civil law contract if the same Code conditions regulating the work relationship are retained.

Components of social security premiums paid by employer and employee

| Type of insurance | % premium | Breakdown of premium | |
|----------------------------------|--|---|---|
| | | Employer | Employee |
| Retirement | 19.52% of remuneration incl.: - 12.22% for first tier - 7.3% for second tier | 9.76% of remuneration incl.: - first tier – 9.76% - second tier – no premium | 9.76% of remuneration incl.: - first tier – 2.46% - second tier – 7.3% |
| Disability | 13% of remuneration | 6.5% | 6.5% |
| Accident | - 1.93% of remuneration if employer employs up to nine employees; - from 0.97% to 3.86% of remuneration depending on occupational risk in a given industry if employer employs 10 or more employees | 1.93% 0.97% - 3.86 % | - |
| Sickness | 2.45% of remuneration | - | 2.45% |
| Additional contributions: | | | |
| Labour Fund | 2.45% of remuneration | 2.45% | - |
| Guaranteed Employee Benefit Fund | 0.15% of remuneration | 0.15% | - |

Total labour costs in Poland are 119.83% - 122.72 % of gross wage, depending on the accident insurance premium paid by the employer between (0.97% - 3.86% of gross

wage).

The employer is also obliged to pay a premium to the State Fund for Disabled (PFRON). The duty to pay the premium to the Fund and the amount of premium depends on the number of people employed, their average remuneration and the total number of disabled employees.

The minimum gross wage in Poland is 899.10 PLN as of 1 January 2006.

Under the Act of 10 October 2002 on the minimum wage for work, in the first year of work employees can be paid 80% of the minimum wage (i.e. PLN 719.28 gross). In other cases, the monthly wage of a full-time worker cannot be less than the minimum wage (i.e. PLN 899.10 gross).

To download the full English language version of the Labour Code please click [here](#).

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