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Company formation in Poland

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Flag



Coat of arms

Common form	Sp. z o.o. (spółka z ograniczoną odpowiedzialnością) [2]
Registry	National Court Register (KRS) [1]
Minimum capital	PLN 5,000 [2]
Directors	1 management board member [2]
Local director	Not required [2]
Corporate tax	19%, or 9% for small taxpayers
VAT / sales tax	23%
Typical timeline	A few days online (S24); longer with a notary [1]
Tax treaties	88 treaties [11]
Currency	Polish złoty (PLN)

In short: To set up a company in Poland, most founders form a Sp. z o.o., registered with the National Court Register (KRS). [1] Minimum capital: PLN 5,000. Corporate tax: 19%, or 9% for small taxpayers. Registration: a few days online (S24); longer with a notary (as of November 2026).

The most common company form in Poland is the **spółka z ograniczoną odpowiedzialnością** (**sp. z o.o.**), a limited liability company similar to a German GmbH. It is entered in the **National Court Register (KRS)** and can be founded online through the government's **S24** system using

a standard model agreement.

Business structures

Most founders in Poland form a Sp. z o.o., registered with the National Court Register (KRS). [1] Other forms are listed below.

- **Sp. z o.o.** – limited liability company, the default for SMEs
- **Prosta spółka akcyjna (P.S.A.)** – simple joint-stock company aimed at start-ups, from PLN 1
- **S.A.** – joint-stock company, PLN 100,000 minimum capital
- **Jednoosobowa działalność gospodarcza** – sole proprietorship registered in CEIDG

Requirements

Minimum share capital in Poland (2026): PLN 5,000. Directors required: 1 management board member. Local resident director: not required. [2]

- Share capital of at least PLN 5,000, with each share worth at least PLN 50.
- A company agreement, either as a notarial deed or using the S24 online template.
- At least one management board member; residency is not required.
- A registered address in Poland.
- Reporting of beneficial owners to the Central Register of Beneficial Owners (CRBR) after registration.

Registration process

Typical time to register a company in Poland (2026): a few days online (S24); longer with a notary. [1] The usual steps are:

1. Choose a name and prepare the company agreement (online in S24, or with a notary).
2. Sign electronically (S24, using a qualified or trusted signature) or at the notary's office.
3. File the registration application with the KRS.

4. Receive the KRS number; the NIP tax number and REGON statistical number are assigned automatically.
5. Pay in the share capital, report beneficial owners to the CRBR, and register for VAT if needed.

Taxation

The corporate tax rate in Poland in 2026 is 19%, or 9% for small taxpayers. Standard VAT or sales tax: 23%.

Tax	Rate and notes
Corporate income tax (CIT)	19% standard; 9% for small taxpayers with revenue up to €2 million (PLN 8,431,000 for 2026)
Estonian CIT	Optional regime taxing profit only when distributed, subject to conditions
VAT	23% standard rate; 8% and 5% reduced rates

Ongoing compliance

Annual compliance in Poland: The company files annual financial statements with the KRS, an annual CIT return, monthly or quarterly VAT reports, and must keep its CRBR entry up to date. [1]

Recent changes

Poland's national e-invoicing system (KSeF) became mandatory for businesses in stages during 2026.

Double tax treaties

Poland has 88 treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-residents

Dividends	Interest	Royalties
19%	20%	20%

EU directives can reduce dividends, interest and royalties paid within the EU to 0%. Poland requires documentation, such as a certificate of residence, before reduced rates apply, and has special 'pay and refund' rules for large payments to related parties.

Treaty rates on payments from Poland

Maximum withholding tax Poland charges on payments to a company resident in each country covered by this wiki. Where several rates are shown (for example 5/15%), the lower rate applies only if conditions are met, usually a minimum shareholding, a holding period or a qualifying recipient such as a bank or pension fund.

Recipient's country	Dividends	Interest	Royalties
Cyprus	0/5%	0/5%	5%
Estonia	5/15%	0/10%	10%
Georgia	5%	0/5%	5%
Germany	5/15%	0/5%	5%
Ireland	0/15%	0/10%	0/10%
Netherlands	0/5/15%	0/5%	5%
Singapore	0/5/10%	0/5%	2/5%
Switzerland	0/15%	0/5%	0/5%
United Arab Emirates	0/5%	0/5%	5%
United Kingdom	0/10%	0/5%	5%
United States	5/15%	0%	10%

Rates from PwC Worldwide Tax Summaries (reviewed 11 August 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules; check the treaty text before relying on a rate.

Frequently asked questions

How long does it take to register a company in Poland?

Typical registration time in Poland: a few days online (S24); longer with a notary (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Poland?

Minimum share capital in Poland: PLN 5,000 (as of November 2026).

What is the corporate tax rate in Poland in 2026?

The corporate tax rate in Poland in 2026 is 19%, or 9% for small taxpayers. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Poland?

Yes. There is no nationality requirement for shareholders. Local director rule in Poland: not required.

How many tax treaties does Poland have?

Poland has 88 treaties. It has a treaty with each of the other 11 countries whose treaty rates this wiki tabulates.

What withholding tax applies to dividends paid from Poland?

Poland withholds 19% on dividends under domestic law, often reduced by a tax treaty or the EU Parent-Subsidiary Directive. See the treaty table in the Double tax treaties section.

Can I register an sp. z o.o. online?

Yes, through the S24 system using a standard model agreement, signed with a qualified electronic signature or a trusted profile. Bespoke agreements need a notary.

What is “Estonian CIT” in Poland?

An optional regime in which the company pays CIT only when profit is distributed, rather than when it is earned. It is subject to conditions on ownership, employment and type of income.

Official registries and resources

- National Court Register search (KRS)
- eKRS and S24 online registration
- Court Registers Portal
- Business portal (biznes.gov.pl)
- Central Register of Beneficial Owners (CRBR)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United Kingdom
- Company formation in Germany
- Company formation in Ireland
- Company formation in the Netherlands
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

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