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Poland vs Estonia: company formation compared

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In short: Poland: sp. z o.o., corporate tax 9–19%, registration A few days online (S24); longer with a notary. Estonia: OÜ, corporate tax 0% / 22%, registration often within one working day online. Poland and Estonia have a double tax treaty. Figures as of November 2026.

This page compares the standard private company in Poland and Estonia. Each figure links to the official source; the full rules, step-by-step registration and FAQs are in the Company formation in Poland and Company formation in Estonia guides.

Side by side

	Poland	Estonia
Common form	Sp. z o.o. (spółka z ograniczoną odpowiedzialnością)	OÜ (osaühing, private limited company)
Registry	National Court Register (KRS) [1]	Commercial Register (via the Company Registration Portal) [2]
Minimum capital	PLN 5,000	€0.01
Directors	1 management board member	1 management board member
Local director	Not required	Not required; a local contact person and address are
Corporate tax	19%, or 9% for small taxpayers	0% on retained profit; 22% on distributions [3]
VAT / sales tax	23%	24%
Typical timeline	A few days online (S24); longer with a notary	Often within one working day online

	Poland	Estonia
Tax treaties	88 treaties [4]	60 treaties [5]
Currency	Polish złoty (PLN)	Euro (EUR)

Tax treaty between Poland and Estonia

A double tax treaty caps the withholding tax one country may charge on payments to a company resident in the other. Where two rates are shown (for example 5/15), the lower rate applies only if conditions are met, usually a minimum shareholding.

Payment	Dividends	Interest	Royalties
From Poland to Estonia [4]	5/15%	0/10%	10%
From Estonia to Poland [5]	0%	0%	0/10%

Poland withholds at most 5% or 15% (depending on conditions) on dividends, 0% or 10% (depending on conditions) on interest and 10% on royalties paid to a company resident in Estonia. Estonia withholds at most 0% on dividends, 0% on interest and 0% or 10% (depending on conditions) on royalties paid to a company resident in Poland.

Treaty benefits require proof of tax residence and are subject to anti-abuse rules. See corporate tax residence and permanent establishment.

Frequently asked questions

Is there a double tax treaty between Poland and Estonia?

Yes. Poland withholds at most 5% or 15% (depending on conditions) on dividends, 0% or 10% (depending on conditions) on interest and 10% on royalties paid to a company resident in Estonia. Estonia withholds at most 0% on dividends, 0% on interest and 0% or 10% (depending on conditions) on royalties paid to a company resident in Poland. Rates from PwC Worldwide Tax Summaries (reviewed 11 August 2026 and 29 May 2026).

What is the corporate tax rate in Poland and Estonia?

Poland: 19%, or 9% for small taxpayers. Estonia: 0% on retained profit; 22% on distributions. The effective burden also depends on reliefs, the type of income and when profit is distributed.

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

Poland: A few days online (S24); longer with a notary. Estonia: often within one working day online. Opening a bank account and tax registrations often take longer than registration itself.

What is the minimum share capital in Poland and Estonia?

Poland: PLN 5,000. Estonia: €0.01.

Do I need a local director in Poland or Estonia?

Poland: not required. Estonia: not required; a local contact person and address are.

See also

- Company formation in Poland
- Company formation in Estonia
- Cyprus vs Estonia: company formation compared
- Estonia vs Georgia: company formation compared
- Comparison of all 222 countries

References

1. Official National Court Register (KRS) . Poland. Accessed November 2026.
2. Official Commercial Register (via the Company Registration Portal) . Estonia. Accessed November 2026.
3. Official Tax authority of Estonia . Estonia. Accessed November 2026.
4. Poland: Corporate – Withholding taxes (reviewed 11 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Estonia: Corporate – Withholding taxes (reviewed 29 May 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.

General information, not legal or tax advice. Figures as of November 2026; confirm with the official registry, the tax authority or a qualified adviser before filing.

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