



P R E F A C E

This profile on Doing Business in Poland has been prepared by Baker Tilly Poland, the independent member of Baker Tilly International in Poland. The booklet is designed to provide information on a number of subjects important to those contemplating investing or doing business in Poland.

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Doing Business in Poland has been designed for the information of readers. Whilst every effort has been made to ensure accuracy, information contained in this booklet may not be comprehensive and recipients should not act upon it without seeking professional advice.

Up-to-date advice and general assistance on Polish matters can be obtained from Baker Tilly International's Poland based member firm. Please see their details in the back cover of this booklet.

Except where otherwise stated, the fiscal rates included in this publication are those in force at 31 October 2003.

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CONTENTS

1	Introduction	4	4	Employment Regulations	15
1.1	Geography	4	4.1	Industrial relations	15
1.2	Population	5	4.2	Contract of employment	15
1.3	Political System	5	4.3	Health, safety and welfare at work	15
1.4	Languages	6	4.4	Minimum notice	16
1.5	Currency	6	4.5	Redundancy payments scheme	16
1.6	Economy	6	4.6	Protection of employment act	16
1.7	Time	8	4.7	Transfer of undertakings	16
1.8	Public Holidays	8	4.8	Dismissal	16
			4.9	National Minimum wage	16
2	Business entities and Accounting	9	5	Taxation	17
2.1	Companies	9	5.1	General Structure	17
2.2	Partnerships	10	5.2	Companies	17
2.3	Representative offices	11	5.3	Individuals	19
2.4	Branches	11	5.4	Social Security	20
2.5	Audit and Accounting Requirements	12	5.4	Indirect Taxes	20
2.6	Filing Requirements	12	5.5	Inheritance and donation tax	21
			5.6	Local taxes	21
3	Finance and Investment	13	5.6	Double Taxation Avoidance Treaties	22
3.1	Types of investment	13	5.7	Tax Planning	22
3.2	Polish Agency for Foreign Investments	13			
3.3	Incentives for investment	13		Appendices	23
3.4	Exchange Control	14	Appendix 1	Double Taxation treaties	23
3.5	Sources of Finance	14	Appendix 2	Personal tax rates	24
			Appendix 3	Social Insurance rates	25

1 INTRODUCTION

1.1 Geography

- Location and area

Poland is the largest of the Central European countries with an area of 312,683 square kilometres.

- Border countries

The eastern borders are with Lithuania, Belarus and Ukraine, and in the south with the Czech and Slovak Republics. Its western border is with Germany, and its northern borders are with Russia and the Baltic Sea.

- Terrain

Poland is a low-lying country (except for the Tatra Mountains in the south) and over 60% of the land is used for agricultural purposes. The countryside is beautiful with the renowned Mazurian lake region in the north-east and Tatra mountains in the south.

- Climate

Poland has a mixed climate with potentially extreme changes in temperature throughout the year and from year to year. The winter can be extremely cold and temperatures can fall to minus 30C, while at the height of summer the temperature can rise to 30C.

- Natural resources

These are: coal, sulphur, copper, natural gas, silver, lead and salt.

- Capital

The capital of Poland is Warsaw with a population of approximately 2.1 million inhabitants. The largest port is Gdańsk and other important cities include: Kraków, Poznań, Katowice, Wrocław and Łódź.

1.2 Population

- People

Poland has approximately 38.7 million inhabitants, with 65% living in urban centres. The vast majority of the population is of Polish ancestry.

The ethnic groups in Poland are: Polish 97.6%; others 2.4%.

- Religions

The dominant religion is Roman Catholicism (90%) although there is freedom of worship. The current Pope, John Paul II, is Polish.

1.3 Political system

- Government type

Poland is a democracy with universal suffrage for those over 18 years of age.

- Executive Branch

The executive function is fulfilled by the Prime Minister elected by the Sejm and President who is elected each 5 years.

- Legislative Branch

There is a bi-cameral legislature comprising: the Sejm (460 seats) or Lower House of Parliament which is elected for 4 years and the Senate (100 seats) or Upper House which is elected for 4 years.

- Constitution

The Constitution was adopted by the National Assembly on 2 April 1997, passed by national referendum on 23 May 1997 and effective from 17 October 1997.

- Judicial Branch

The Supreme Court comprises judges appointed by the President on the recommendation of the National Council of the Judiciary for an indefinite period, and the Constitutional Tribunal comprises judges chosen by the Sejm for nine-year terms.

- Administrative Division

Since 1 January 1999 three levels of regional government have been established. The country has been divided into 16 voyvodships (regions), 373 powiats (counties), and 2468 gminas (districts).

1.4 Languages

The official language is Polish, which is one of the west Slavonic languages. Many people also speak a second language, including English, German, French and Russian.

1.5 Currency

Poland will be a member of the EU from May 2004 and hopes to join the euro zone as soon as possible.

The official currency is the zloty, which is comprised of 100 groszy. As at 31 October 2003 the median exchange rate of the zloty was PLN 4.02 to the US dollar, PLN 4.68 to the euro and PLN 6.82 to the Pound sterling.

1.6 Economy

- Overview

The privatisation of small and medium state owned companies and a liberal law on establishing new firms caused the rapid development of a private sector now responsible for 70% of economic activity.

Further economic progress is focused on joining the EU on 1 May 2004 by decreasing the discrepancies between Poland and EU members, as well as increasing the competitiveness of Polish business.

- GDP real growth rate

Poland has one of the fastest growing economies in Europe. GDP growth is projected at 3.5% p.a. for 2003 and 5% for 2004.

- Inflation rate and Unemployment rate

The Polish consumer price inflation rate at September 2003 was 0.9% p.a.

The unemployment rate was 18%.

- Industries

Machine building, iron and steel, coal mining, chemicals, food processing, glass, beverages and textiles.

- Agriculture products

Potatoes, fruits, vegetables, wheat, poultry, eggs, pork, beef, milk, cheese.

- Inward investment

Poland is one of the most attractive countries of Central and Eastern Europe for foreign investors. The size of its domestic market, access to adjacent markets, educated workforce and low labour costs make it ideal for companies setting up in the region. As well as a vibrant private sector the government has in recent years adopted a widespread programme to privatise State owned companies.

- Exports

The main overseas markets are: Russia, Germany, Italy, The Netherlands, France, Great Britain, Czech and Slovak Republics, Sweden and other former Soviet Republics.

1.7 Time

Poland uses Central European Time, which is 1 hour ahead of UK and 6 hours ahead of New York.

1.8 Public holidays

New Year's Day	-	1 January
Easter Sunday	-	movable
Easter Monday	-	movable
Labour Day	-	1 May
Constitution Day	-	3 May
WhitSunday	-	movable
Corpus Christi	-	19 June
Assumption	-	15 August
All Saints' Day	-	1 November
Independence Day	-	11 November
Christmas Day	-	25 December
Boxing day	-	26 December

2 BUSINESS ENTITIES AND ACCOUNTING

2.1 Companies

The Polish legal system allows for the establishment of a wide range of commercial legal entities which include the following:

- Private limited company - foreign capital participation allowed up to 100% except for certain types of activity.

The Polish limited company (sp. z o.o.) is the most popular type of commercial legal entity as it has limited liability, flexibility and simplicity. The limited company is mainly regulated by the Commercial Companies Code and is easy to establish. The company is managed by a management board (zarząd), which can have one member or more. A supervisory board (rada nadzorcza) and audit committee (komisja rewizyjna) are optional.

The minimum initial capital is PLN 50,000 and the lowest permitted value of a share is PLN 500. A foreign investor may contribute to the initial capital in cash or in kind. A contribution in kind has certain tax efficiencies.

Corporations and individuals may establish a limited company (with some restrictions). The main document governing the internal administration and limitations of the company is the Statutes, which set out basic information relating to the company including the name, objects, place of incorporation, activities, amount of equity capital and shareholders etc. Registration of a limited company is achieved by entry in the National Court Register.

- Public limited company - foreign capital participation allowed up to 100% except for certain types of activity.

A public limited company (S.A.) is in many ways similar to a private limited company with the following main differences:

- Bearer shares may be issued
- Companies listed on the Warsaw Stock Exchange must be public limited companies
- The minimum initial capital is PLN 500,000 divided into equal shares of nominal value of at least PLN 1
- A Supervisory Board in addition to a Management Board must be appointed.

2.2 Partnerships and sole traders

Subject to reciprocity, foreign entrepreneurs can perform business activity in all forms allowed to Polish citizens, such as:

- Limited capital partnership (spółka komandytowo-akcyjna), suitable for the purpose of conducting business under its own business name. In practice, this type of partnership is most suitable for large-scale business (e.g. large family enterprises with additional capital)
- Limited partnership (spółka komandytowa)
- Professional partnership (spółka partnerska), suitable for the purpose of pursuing professional services in partnership
- Registered partnership (spółka jawna), suitable for the purpose of operating business on a larger scale under its own business name
- Civil partnership (spółka cywilna), suitable for smaller scale business
- Sole traders: Entry in the Business Register (rejestr przedsiębiorców), suitable for a small business of an individual.

For foreigners from countries not providing reciprocity, only the following forms are available:

- Public limited company
- Private limited company
- Limited partnership.

2.3 Representative offices

A foreigner may set up a representative office in the territory of Poland. A representative office operates for and on behalf of the business of the foreign entrepreneur within the territory of Poland and is a part of the organisational and functional structure of its business.

The representative office has the sole function of advertising and promoting the business. A representative office must be entered in the Register of Representative Offices of Foreign Entrepreneurs, kept by the Minister of the Economy.

2.4 Branches

Foreign entrepreneurs may set up branch offices in the territory of Poland for the purpose of carrying out business activity. The rights of foreign entrepreneurs depend on whether Polish entrepreneurs abroad enjoy equivalent rights under international agreements (reciprocity).

In compliance with European Union requirements, Poland is making efforts to align its business laws with the legislation of the European Union.

The business activity of a branch office must overlap with that of the foreign entrepreneur. However, its objectives do not have to be as extensive as those of the business activity carried out abroad.

A branch office is obliged to:

- use the name of the foreign company in the language of the country where its registered office is located, together with the Polish translation of this legal form and the phrase “oddział w Polsce”
- maintain accounting records in compliance with Polish accounting law
- comply with tax and other laws applicable to Polish corporations
- notify the Minister of Economy of any changes.

2.5 Audit and Accounting Requirements

Polish accounting law sets out regulations and principles regarding accounting and financial reporting. Accounting records must be maintained in the Polish language and in Polish zlotys. Entities must comply with the financial statement formats specified under the accounting law. An annual report by the Board of Directors of the company is also required. The accounting records must be held at the company's registered office or at the office of an authorised independent accounting service.

Compliance with accounting regulations must be maintained at all times and even though these are broadly similar to international standards, local expert assistance is required.

An audit is required for certain private limited companies and all public limited companies, banks and insurance companies.

2.6 Filing requirements

All companies and partnerships must file financial statements and an annual report with the Business Register of the National Court Register.

The audit opinion, where applicable, is also filed with the Register. Polish law requires publication of the financial statements and audit opinion in the Official Gazette.

3

FINANCE AND INVESTMENT

3.1 Types of Investment

The types of investment in Poland are far ranging and include acquisition of state owned companies being privatised, setting up a private or public limited company, purchase of shares on the Warsaw Stock Exchange, and providing venture capital to the growing entrepreneurial sector. As well as direct investment there is considerable indirect investment through the import of capital goods, spare parts and other assets.

3.2 Polish Agency for Foreign Investment

The Polish Agency for Foreign Investment (PAIZ:www.paiz.gov.pl) is the main government organisation assisting investors in Poland. Its mission is to increase the flow of foreign investment into Poland and it provides foreign investors with comprehensive information on the investment environment and guidance throughout the initial stages of the investment process.

3.3 Incentives for investment

Poland has several natural incentives for investors which include a large domestic population, access to adjacent markets, rich in natural resources, skilled and comparatively cheap labour force and a relatively open market.

Investors fulfilling relevant criteria may apply for investment, training or employment grants. Typical criteria include large investment, 5-year employment guarantees or technological innovations.

There are also a number of Special Economic Zones (SEZs), established to encourage investment in areas of high unemployment. These zones potentially offer total exemption from corporate income tax for 10 years of up to 50% to 65% of the amount invested.

There are 14 SEZs covering an area of 6,324 ha. €3.4 bn has been invested, creating 49,700 jobs.

3.4 Exchange Control

Exchange control in Poland is governed by the Foreign Exchange Act of 2002. The law defines residents and non-residents. Generally all payments made in Poland are required to be made in Polish zloty (PLN).

Certain foreign exchange transactions are subject to a foreign exchange permit issued by Ministry of Finance.

Residents making transactions in foreign currencies are obliged to inform the NBP for statistical purposes.

3.5 Sources of Finance

Funding for Polish business development is increasingly available in Poland. Foreign currency borrowings may be used and the National Bank of Poland encourages the introduction of such funds into the country.

Overdrafts are available for short term and seasonal fluctuations in the company's working capital requirements.

At present there are approximately 60 banks operating in Poland which have been granted licences by the National Bank of Poland. Larger banks with established services to assist inward investors will be:

- BPH PBK S.A.
- Citbank Handlowy S.A.
- Raiffeisen Bank Polska S.A.
- BRE Bank S.A.
- Bank Zachodni WBK S.A.
- ING Bank Śląski S.A.

4 EMPLOYMENT REGULATIONS

4.1 Industrial relations

The system of industrial relations in Poland is regulated by the Labour Code which provides minimum guarantees for employees, such as holidays, working hours, minimum notice, dismissals and employment equality. Any employment contract provision which is contradictory to the Labour Code is automatically replaced by the appropriate provision of the Labour Code.

Employers employing at least 20 employees must have Work and Pay Regulations setting out the principle obligations of employer and employee.

Collective bargaining is free from State intervention. Currently collective bargaining agreements are in force mainly in the former state owned enterprises.

4.2 Contract of Employment

Under the Labour Code all employees should be given a written agreement setting out details of their contract such as type of work, place of the work and remuneration. The Labour Code provides that the parties can conclude the following types of employment contracts:

- for an indefinite term (most advantageous for employee)
- for a definite term
- for performance of a specific task (used the least).

Each employment contract may be preceded by a probationary term contract.

4.3 Health, Safety and Welfare at Work

Minimum standards regarding health, safety and welfare at work are required by the Labour Code and related regulations. Health and safety at work is enforced by a system of inspection.

4.4 Minimum Notice

Minimum notice periods exist for the termination of employment contracts. Notice periods are determined by the length of service with the employer. As an example, for an indefinite term contract the notice period is between 2 weeks and 3 months.

4.5 Redundancy Payments

Statutory redundancy payments apply to employers of at least 20 employees. The amount of a statutory redundancy payment depends on the length of service and is usually 1-3 months salary.

4.6 Protection of Employment

Employers are required to notify the appropriate labour office of a mass redundancy situation 30 days prior to issue of any notices to staff. Additionally, the employer in co-operation with the representative of employees (or trade union) should prepare specific regulations regarding the proposed redundancies.

4.7 Transfer of Undertakings

The Labour Code provides that employee rights are automatically transferred to the new employer in the event of the transfer of ownership of a business. Either employer (new or old) should notify the employees of the transfer of undertaking in advance.

4.8 Dismissal

The Labour Code provides protection for employees from being unfairly dismissed from their jobs. A dismissed employee can file a claim to the Court for either reinstatement or compensation.

4.9 National Minimum Wage

The national minimum wage will be PLN 824 per month from 1 January 2004.

5 TAXATION

The Polish tax system is comprehensive and tightly regulated. Effective tax levels are relatively high and a premium is placed on careful fiscal structuring.

5.1 General Structure

Each tax is regulated by separate legislation, which is supplemented by ministerial decrees. The tax system is comprised of the following main taxes:

- Corporate income tax
- Personal income tax
- Value added tax (VAT)
- Custom duties
- Stamp duty
- Inheritance tax
- Local taxes

5.2 Corporate Income Tax (CIT)

All companies registered in Poland are liable to corporate income tax which is payable on worldwide taxable income and capital gains. Non-resident companies are taxable only on income and gains arising in Poland. The current rate of corporate income tax is 27%. From 2004 it will be lowered to 19%.

Taxable profit is calculated on a cumulative monthly basis. The amount of tax payable for a particular month is the difference between cumulative tax due and the cumulative payments of tax made in preceding months. An annual return is filed within 3 months of the year end.

Although corporate income tax rates are fixed by reference to a calendar year, taxpayers may choose an alternative financial year.

- Losses

Tax losses may be carried forward for up to five years and utilised against taxable profit arising in any of these years. Loss utilisation is, however, restricted to 50% of any year's tax loss in any one year of assessment.

- Depreciation

Tax depreciation rates are prescribed by law by reference to the type of asset. Low value additions and improvements are tax-deductible when incurred.

- Tax Groups

Two or more trading companies can form a tax capital group. The companies can be private limited companies (Sp. z o.o.) or public limited companies (S.A.), or a combination of both types. Companies wishing to form such a group must fulfil a number of conditions.

A group is created for a minimum period of three tax years. From set-up, the companies comprising the group cease to be separate taxpayers for CIT purposes, and the group becomes a taxpayer as an entity. Each company remains liable for VAT, personal income tax and social security payments due. The companies constituting the group are obliged to achieve each tax year a profitability of at least 6% of the total revenues of all the constituent companies. If this profitability is not achieved, the constituent companies will lose group status.

- Transfer Pricing

Polish transfer-pricing legislation is based on OECD standards and the tax legislation permits transfer pricing adjustments between connected parties both in internal and cross-border transactions. The Polish tax authorities are showing an increased interest in using transfer-pricing investigations against multinational entities operating in Poland.

Parties are connected for Polish purposes if they have a direct or indirect common holding of 5%.

- Thin Capitalisation

The tax deductibility of interest payments is restricted in situations where the amount of loan financing from a foreign shareholder (holding 25% or more of share capital) exceeds a multiple of 3 times the level of issued share capital. Interest will be disallowed in proportion to the excess amount of the loan.

A loan from a company which is a fellow subsidiary of the same shareholder also falls within the restriction.

5.3 Personal Income Tax (PIT)

- General

A person who is domiciled in Poland is subject to unlimited tax liability on worldwide income and capital gains.

Individuals who are not domiciled in Poland are subject to tax only on income and capital gains earned in Poland.

For individuals who are not domiciled in Poland, their income tax position may be subject to a double taxation treaty, if applicable. Domicile is determined by a number of factors, including the place of permanent residence.

Tax is levied on total income with certain sources of income being exempt.

- Rates

The current rates of personal income tax are set out in Appendix 2.

- Administration

Personal income tax returns are filed and tax payments made on a monthly basis in respect of most sources of income, with an annual tax return due together with any balance of tax on or before 30 April of the year following the year of assessment.

- Tax-Free Government securities

Interest payable on certain Government Securities issued by the Ministry of Finance is exempt from taxation for individuals.

- Taxation of savings income

Interest income on cash deposits, bank accounts and other savings is taxed at 20% flat rate for individuals.

5.4 Social Security

The current rates of social security contribution are set out in Appendix 3.

5.5 Indirect Taxes

• VAT

VAT is applicable to services performed in Poland, regardless of whether the service provider is resident in Poland. VAT is charged on the supply, import and export of goods and services in Poland. VAT in Poland has been designed on a similar basis as the VAT system in the EU. From 1 May 2004 the current VAT system will be replaced by a new VAT law based on EU requirements.

If a company is registered for VAT purposes it is entitled to deduct input tax from output tax, so that the ultimate burden falls on the consumer. If input tax exceeds output tax it may be set off against future VAT liabilities. In some situations excess input tax may be reclaimed from the tax authorities. VAT returns are required on a monthly basis.

There are at present four rates of VAT, 22%, 7%, 3% and 0%, with the standard rate being 22%. In the case of sale of goods or services, VAT is calculated on the sale price. With the import of goods, VAT is calculated on the customs value plus customs duty and excise tax. Most exported goods and services are zero-rated for VAT. Certain goods and services are exempt from VAT.

There are special provisions for building and construction services as well as international transport services.

• Customs Duties

Customs duty arises on the customs value of many imported goods. The customs value includes costs such as transport, packaging and insurance etc. The calculation of custom duty is complex and dependent on individual circumstances.

The Polish customs tariff system is based on the internationally accepted numerical classification system of assigning to each product a nine-digit code. The code is then assigned a specific rate of customs duty. The customs duty rate is from 0% to a maximum of 75% and also depends on the country of origin of the product.

It is possible to bring goods into Poland under a temporary customs clearance and then re-export free of customs duty. This applies to normal commercial transactions as well as to personal effects of expatriate staff.

• Stamp Duty

The current rates of stamp duty applied to most transactions governed by civil law are 0.1% to 2%.

5.6 Inheritance and donation tax

Individuals receiving donations, or inheriting property or chattels, are subject to taxation. The basic rates differ depending on the value of goods donated or inherited and the family relationship between the parties.

The general rates are as follows:

- for close relatives (spouse, children, parents) – 3% to 7%
- for other family members – 7% to 12%
- for non-related – 12% to 20%

5.7 Local taxes

Land is subject to local taxation The principal rates are:

• land

business related	– PLN 0.62 m ² / year
other	– PLN 0.30 m ² / year

• buildings

business related	– PLN 17.31 m ² / year
residential purposes	– PLN 0.51 m ² / year
other	– PLN 5.78 m ² / year

All figures are maximums. Local authorities may impose lower rates.

Other local taxes include tax on transport, dog tax, market-trader duty and various other local charges.

5.8 Double Taxation Avoidance Treaties

Poland has entered into Double Taxation Avoidance Treaties with an extensive number of countries. The Double Taxation Avoidance Treaties provide for the tax treatment of both individual and corporate operations across Polish borders. Efficient tax structuring must take into account the provisions of the relevant Double Tax Avoidance Treaty.

It should also be borne in mind that under current tax legislation the disposal of a Polish asset by a non-resident investor to another non-resident investor would appear to be subject to Polish taxation, even though there is no mechanism in place to assess and collect the tax due. Therefore, particular attention must be paid to the capital gains provisions of a relevant treaty.

Interest, royalty and dividend payments are subject to withholding tax in Poland. The basic rate of withholding tax is 20% for interest and royalties and 15% for dividends. These rates are usually lowered by a double tax treaty if the recipient holds a certificate of tax residency. Most of the double tax treaties provide for 10% and 5% rates, although in some cases a 0% rate is also applicable.

5.9 Tax Planning

There are advantageous tax planning possibilities, especially for corporate entities. Also, significant tax efficiencies for foreign individuals may arise from careful remuneration structuring.

Poland is a highly disciplined environment in fiscal terms.

APPENDIX 1

Double Taxation Agreements

Treaty network with the following countries:

Albania	Indonesia	Romania
Australia	Israel	Russia
Austria	Italy	Singapore
Bangladesh	Japan	Sri-Lanka
Belgium	Jordan	Slovak Republic
Belarus	Kazakhstan	Slovenia
Bulgaria	Kuwait	South Africa
Canada	Latvia	Spain
China	Lithuania	Sweden
Croatia	Luxembourg	Switzerland
Cyprus	Macedonia	Thailand
Czech Republic	Malaysia	Tunisia
Denmark	Malta	Turkey
Egypt	Mexico	Ukraine
Estonia	Moldavia	United Arab Emirates
Finland	Mongolia	United Kingdom
France	Morocco	United States
Germany	The Netherlands	Uzbekistan
Greece	Norway	Vietnam
Hungary	Pakistan	Yugoslavia
Iceland	Philippines	Zimbabwe
India	Portugal	
Ireland	Republic of Korea	

APPENDIX 2

Personal Income Tax Rates

Gross income per annum (PLN)	Tax rate	Tax liability
0 – 37,024	19%	19% less an allowance of Pln 530.08
37,024 – 74,048	30%	Pln 6,504.48 + 30% over Pln 37,024
74,048 +	40%	Pln 17,611.68 + 40% over Pln 74,048

APPENDIX 3

Social Security Rates:

Fund	Employee %	Employer %
Retirement *	9.76	9.76
Disability *	6.50	6.50
Sickness	2.45	-
Accident **	-	from 0.97 to 3.86
Labour	-	2.45
Guarantee	-	0.15
Total	18.71	from 19.83 to 22.72

Additionally employees are required to pay a health care contribution of 8%, of which 7.75% is deductible from personal income tax liability.

* On income up to of PLN 65,850

** Depending on the company profile (for example 1.93% where less than 10 employees)



NOTES



NOTES



MEMBER FIRM CONTACT DETAILS

Baker Tilly Poland is a leading independent professional firm that specialises in providing an integrated range of services to inward investors into Poland. We provide our growing and established business clients with audit, accountancy, personal and corporate taxation, VAT, corporate finance, financial services and business recovery services. Comprehensive corporate legal services are provided through a sister firm. The firm is represented internationally through its independent membership of Baker Tilly International.

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