

VAT in Poland

registration for VAT purposes



LIST OF DOCUMENTS REQUIRED FOR REGISTRATION PURPOSES

To initiate the registration procedure, the following set of documents and data must be prepared:

- a current extract from the commercial register (or relevant authority in the company's country of origin),
- the Articles of Association of the Company;
- a valid certificate confirming the Company's VAT registration status in its country of origin;
- a detailed description of the Company's business activity;
- Information on the classification of the Company's business activity according to NACE nomenclature;
- Information who shall keep accounting records for the Company;
- the address at which the Company's accounting documentation will be stored;
- the official start date of the Company's operations in Poland, which is required for inclusion in the VAT registration documents.

All of the above-listed documents, to be collected by the Company, must be submitted in original form, as notarised copies, or electronically (if the electronic version is recognised as an official document by the issuing authority).

Based on the above documents and information we will prepare relevant registration forms to be signed by the Company's representative(s).



ADDITIONAL INFORMATION

POLISH BANK ACCOUNT

From a tax compliance standpoint, maintaining a Polish bank account is required in two specific cases: (a) if the taxpayer plans to apply for a VAT refund; (b) if the taxpayer engages in the sale or purchase of goods or services that fall under the mandatory split payment mechanism.

Nevertheless, under standard regulations, Polish taxpayers are obliged to register their bank account on the so-called “white list” of taxpayers. This obligation pertains exclusively to accounts maintained with banks operating in Poland.

If needed, we can assist in the process of opening a Polish bank account and notifying the tax authorities once the account is active.

TIMELINE

Please be advised that the VAT registration process may take up to 4 weeks from the moment all required documentation is submitted. Although we can include a request for expedited registration, the tax office is not legally bound to grant such a request.

IF YOU HAVE ANY FURTHER QUESTIONS OR NEED HELP JUST CONTACT ME:



magdalena.ratajczak@atacentre.pl
+ 48 607052787