

Fiscal Representative & Polish VAT Compliance 财政代表 & 波兰增值税合规



Doing business in Poland

Starting business in Poland may create different opportunities but requires also coping with local tax environment. This may be difficult for the entrepreneurs from outside EU countries, where tax system is not unified with EU Tax Directives.

Very often cooperation with business partners established in Poland may lead to certain tax obligations for a foreign entity. For instance, although a foreign company does not have any permanent or even temporary resources in Poland, it may be obliged to register for VAT in Poland to settle VAT. Entering into a chain supply structure where the goods are supplied directly from the first party in the chain (e.g. in China) to the last one or providing goods to the consignment stock located in Poland may create such tax obligation or the participant of this transaction scheme.

VAT registration and Fiscal Representation

When it comes to VAT registration in Poland foreign entities established outside the EU must in principle appoint a Polish entity as their fiscal representative. This concept may be also seen in other EU countries but as Member States are free to decide on its implementation, some countries have not applied it.

在波兰经商

在波兰经商能产生不同的机会，但也必须配合当地的税务环境。与欧盟税务系统不统一的非欧盟国家之业主可能会产生困难。

与设立于波兰的企业伙伴间的合作关系往往对外国实体产生特定的税赋义务。例如，尽管外资企业在波兰无永久或暂时资源，却可能必须进行增值税登记并缴纳增值税。加入货物直接从第一方（例如中国）供给最后一方的供应链结构中，或者提供货物给位于波兰寄售库存方或交易计划参与方时，可能会形成此类的税务责任。

增值税登记及财政代表

如果是欧盟以外的企业实体在波兰进行增值税登记，原则上必须指定波兰的实体作为其财政代表。此概念在其它欧盟国家中亦可见，若为会员国则不必执行，此非适用于所有国家。

Appointing a fiscal representative is done through the written agreement that needs to be filed to the tax authorities upon VAT registration. The fiscal representative is by the law jointly responsible for tax settlements of the principal without any limitations and is obliged to perform certain actions as well as fulfill tax obligations of the foreign entity.

- One of these obligations is to run Polish VAT compliance for a foreign entity that includes preparation of the relevant VAT registers, filing VAT returns, acting as primary contact and representing the principal before the Polish tax authorities, dealing with the authorities on the daily compliance issues, ect.

Having in mind the level of obligations and responsibility that the fiscal representative is to take when entering in such arrangement, there is limited number of companies that provide for assistance. Deloitte is one of them.

Deloitte as fiscal representative

The fiscal representative assistance provided by Deloitte is done by the high qualified experts (tax advisors) in order to ensure the best quality of services. This creates also an opportunity to react in proper time and manner on any potential issues that could be identified by specialists dealing with various tax projects that built their expertise in various tax areas.

Assistance provided by Deloitte in the scope of fiscal representative may be as follows:

- VAT registration – we manage the process of reaching a status of VAT registered taxpayer for the foreign company in Poland. We guide in collection of relevant documents, prepare respective filings and statements. We contact with the authorities during the whole process and collect final decisions.
- VAT compliance – we secure that all the filings required by relevant Polish tax and /or customs law are fulfilled and made on time. We base on the source documentation and information that we process in order to prepare reporting that is compliant with respective tax law provisions. Finally we deal with Polish tax and customs authorities whenever it is necessary to ensure correct and timely tax compliance.
- Related tax advisory assistance.

指定财政代表透过书面协议进行，且必须向增值税登记的税务当局提交。财政代表在法律上必须无限制地负起委托人的税务结算责任，并采取行动以执行对外国实体的税务责任。

- 替外国实体经营波兰增值税合规属责任之一，当中包括准备相关的增值税登记、增值税申报、作为波兰税务当局的主要联系人及代表人、与当局共同处理日常的合规性问题等。

就财政代表在进行此类安排时所承担的义务及责任水平而言，仅有少数的公司有能够提供协助，德勤即属其中之一。

德勤担任财政代表

德勤所提供的财政代表协助由高资格的专家担任（税务顾问），以确保最高质量的服务。此提供对处理建立不同税务领域专门评荐之税务方案的专家良好时机，以识别潜在问题并提出适度反映。

德勤的财政代表提供下列的协助范围：

- 增值税登记 – 我们将安排外资企业在波兰取得增值税登记纳税人的所有程序。我们将指导相关文件的收集、各别的申请单和报表准备等。过程中我们将与当局联系并等待最终决定。
- 增值税合规 – 我们将确保及时提交所有波兰相关税务及海关法规所要求的文档。我们以所处理的文档及信息为基础，以准备符合个别税务法规的报告。最后，有需要时我们将接洽波兰的税务及海关当局，以确保正确且及时地处理税务合规。
- 相关的税务咨询协助

As an example of services Deloitte also provide apart from acting as fiscal representative we can list:

- Grants and incentives including absorption of EU funds for new investments in Poland;
- Indirect taxes (VAT, excise, customs duty)
- Corporate Income Tax (CIT);
- Transfer Pricing;
- International tax law;
- Mergers and Acquisitions (M&A);
- Court and tax proceedings/litigation;
- Personal Income Tax (PIT) including assistance to non-Polish residents;
- Real estate tax;
- Tax risk management;
- Deferred tax;
- Taxes in IT systems;
- Maintaining accounting records and tax reconciliation;
- Payroll calculation and HR support

Deloitte is ready to assist you in establishing business in Poland from tax perspective, guide you through this process as well as advise on any other matters that you can raise when doing business in Poland. If you have any questions, please contact your Deloitte adviser or any of the experts listed on this leaflet.



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除了作为财政代表，德勤的服务还包括下列范围：

- 包括合并欧盟资金作为在波兰新投资的资助和奖励
- 间接税（增值税、消费税、关税）
- 企业所得税（CIT）
- 转让定价
- 国际税法
- 兼并和收购（M&A）
- 法院及税务诉讼/官司
- 个人所得税（PIT），包含对非波兰居民的协助
- 不动产税
- 税务风险管理
- 递延税金
- 信息技术系统税
- 保持会计记录和税务和解
- 工资计算和人力资源支持

Deloitte 德勤准备以税务角度协助您在波兰建立事业，引导你通过此程序并针对在波兰营业期间的任何事项提出建议。如果你有任何疑问，请联系你的德勤顾问或此册子中所列出的任何一位专家。

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