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Article:
“A PRACTICAL GUIDELINE TO ADMINISTRATIVE, LEGAL AND BUSINESS ISSUES RELATING TO FOREIGNERS IN POLAND. THE THINGS YOU HAVE TO KNOW”

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Paul Zembala

“A PRACTICAL GUIDELINE TO ADMINISTRATIVE, LEGAL AND BUSINESS ISSUES RELATING TO FOREIGNERS IN POLAND. THE THINGS YOU HAVE TO KNOW”

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In 2002, he represented Staszic High School in Tarnowskie Góry as a Youth Coordinator at the District Council of Polish Integration with the EU. In 2003 and 2001, he was certificated by the Ministry of National Education for a distinctive attitude to language camps organized by the Kosciuszko Foundation. He is a member of the Forum of Young Diplomats.

During the study gathered experience working for 2 years in a financial company, where he was twice honored with awards in 2007 as one of the top ten in the quarter of employees in Poland. He took part in an exclusive training Visualization In Trading by Dennis Lohfert business center in London at the headquarters ION Funds in the 30 St Mary Axe building, also known as the Gherkin. He also worked as a specialist in real estate. In January 2009 he opened his own one-person company LAFF. His motto is “First you must believe. Than you must work hard.”
# THE TABLE OF CONTENTS

## INTRODUCTION

7

## 1. ADMINISTRATIVE AND LEGAL SITUATION OF FOREIGNERS IN POLAND

8

1. RESIDENCE LAW

8

1.1 General information

9

1.2 Passport and visa

9

1.2.1 General information

9

1.3 Citizenship

10

1.3.1 General information

10

1.3.2 Confirmation of possession of Polish citizenship

17

1.3.3 Formalities

17

1.4 Visas

18

1.4.1 General information

18

1.4.2 Visas mode

19

1.4.3 Cost of selected visas

21

1.4.4 Selected visas

21

1.4.5 Students

22

1.4.6 Formalities

23

1.5 Financial sources

24

1.5.1 General information

24

1.5.2 Invitation letter

25

2. RESIDENCE PERMIT REGULATIONS

25

2.1 Registration

25

2.2 Temporary residence permission

25

2.2.1 General information

25

2.2.2 Formalities

26

2.3 Permission for permanent residence

27

2.3.1 General information

27

2.3.2 Formalities

27
3. EMPLOYMENT ........................................................................................................ 29
   3.1 General information ................................................................................. 29
   3.2 Formalities .................................................................................................. 29
      3.2.1 Employment promise ......................................................................... 29
      3.2.2 Permit for the employment ............................................................... 30
      3.2.3 Requirements .................................................................................... 30
      3.2.4 Fees .................................................................................................... 33
      3.2.5 Deadline .............................................................................................. 33
      3.2.6 Things to remember .......................................................................... 34
      3.2.7 Repayment promises and work permits ........................................... 35
      3.2.8 Repeal of a promise or a work permit ............................................. 35
      3.2.9 Extension of work contract with a foreigner .................................... 35
   4. OTHER ISSUES .................................................................................................. 36
      4.1 Refugee status .......................................................................................... 36
      4.2 Driving license ......................................................................................... 38
      4.2.1 Traffic safety and road condition ...................................................... 38
      4.2.2 EU Members ....................................................................................... 38
      4.2.3 Americans .......................................................................................... 39
      4.2.4 Other nationalities ............................................................................. 39
   5. HEALTH CARE .................................................................................................... 39
      5.1. General information .............................................................................. 39
      5.2. Access to health care in Poland during a temporary stay ................. 40

II. INTRODUCTION TO THE BUSINESS AND LEGAL ENVIRONMENT IN POLAND ............................................................................................................................... 44
   1. BANKING ........................................................................................................ 44
      1.1 Polish banking system ............................................................................ 44
      1.1.1 Levels of the Polish banking system ................................................. 44
      1.1.2 Polish National Bank ........................................................................ 45
      1.1.3 Guarantee Bank Fund (BFG) ............................................................... 46
      1.2 Payment in Poland .................................................................................. 47
      1.3 Bank account .......................................................................................... 47
      1.4 Transferring money to Poland ............................................................... 48
2. FORMS OF DOING BUSINESS .................................................. 48
   2.1 General information .................................................... 48
   2.2 Entry in the Business Activity Register ....................... 48
   2.3 Types of business entity ............................................. 49
      2.3.1 Civil Partnership ............................................... 49
      2.3.2 Registered Partnership ....................................... 51
      2.3.3 Limited partnership ........................................... 52
      2.3.4 Limited Joint-Stock Partnership ......................... 52
      2.3.5 Professional Partnership ................................... 53
      2.3.6 Limited Liability Company ................................ 54
      2.3.7 Branch Office .................................................. 54
      2.3.8 Representative Office ....................................... 55
   2.4 Business taxes ....................................................... 58
3. REAL ESTATE AND REAL PROPERTY .................................... 58
   3.1 General information ................................................ 58
   3.2 Formalities ........................................................... 60
4. EDUCATION ....................................................................... 61

III. GENERAL INFORMATION ABOUT POLAND ....................... 63
    1. Quick facts .............................................................. 63
    2. Regions ..................................................................... 64
    3. Metropolitan Areas ................................................... 65
    4. Transit ....................................................................... 66

SCIENTIFIC SOURCES ............................................................. 71
INTRODUCTION

Poland is one of the largest countries in the European Union. Over the several years, Poland has developed into a modern, progressive state, maintaining its traditional culture at the same time. Poland joined the NATO alliance in 1999. In 2004 it joined The European Union. Poland is a democratic, multiparty, parliamentary republic, where human rights are respected. It remains reasonably cheap and safe country to live. Polish people are well known for their hospitality and kindness. Foreigners, visitors are sincerely welcomed to this country. Having responsible and safe policy on foreigners, Poland is ready for new guests from all over the world.

1 http://www.expats-in-poland.com/?mod=fs_about_poland
I. ADMINISTRATIVE AND LEGAL SITUATION OF FOREIGNERS IN POLAND

1. RESIDENCE LAW

1.1 General information

A foreigner shall be any person who does not have a Polish citizenship\(^1\). During his stay in the territory of the Republic of Poland, the foreigner is protected by the law, according to the same conditions as a Polish citizen. Polish government would refuse entry to the country for all of those who have or have had problems with the law\(^2\). The same situation concerns the person suspected of terrorism and possession of illegal weapon or ammunition. The Government may also refuse visa to a minor foreigner who is not accompanied by an adult, or when a border officer finds that the stated purpose of entry is different from the factual.

Any foreigner who wishes to visit legally territory of the Republic of Poland should go to a Polish embassy, where he/she may obtain full and detailed information, on what terms it is possible to come to Poland. The aim of this paper was to provide you with general information on this matter.

Depending on declared aim of journey, the foreigners are allowed to stay in Poland on the basis of:

a) Passport - stay on the basis of passport (only) is limited to maximum 90 days

b) Residence visa

c) A temporary residence permit

d) Permission for permanent residence

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\(^1\) Art.2 Act of 13 June 2003 on Foreigners

In comfortable situation are citizens of those countries with which the Republic of Poland signed bilateral agreements on visa abolition. To cross the border, the foreigners need only a valid passport. Stay on the basis of the passport, however, is limited, usually to 90 days. In this group, there are also countries whose citizens can stay in Poland on the basis of the passport less than 90 days - for example, Singapore - 30 days. Due to Polish accession to the European Union on 1 May 2004, citizens of EU member states and the European Economic Area (EEA) may enter the territory of the Republic of Poland, on the basis of passports or national ID cards.

1.2. Passport and Visa

1.2.1. General information

The general conditions are regulated by the Polish Act on the Foreigners of 13th June 2003 which states:

Art. 13. 1. Cudzoziemiec może przekroczyć granicę oraz przebywać na terytorium Rzeczypospolitej Polskiej, jeżeli posiada ważny dokument podróżny oraz wizę, o ile przepisy ustawy nie stanowią inaczej.

1a. Warunki przekroczenia granicy przez cudzoziemców uczniów szkół pochodzących z państw trzecich uczestniczących w wycieczkach szkolnych z innego państwa członkowskiego Unii Europejskiej oraz warunki pobytu tych cudzoziemców na terytorium Rzeczypospolitej Polskiej określają przepisy Unii Europejskiej.

2. Przekroczenie granicy przez cudzoziemca może być uzależnione od uiszczenia przez niego opłaty związanej z wjazdem na terytorium Rzeczypospolitej Polskiej, jeżeli wymaga tego zachowanie zasad wzajemności w stosunkach z innymi państwami.

3. Opłata, o której mowa w ust. 2, stanowi dochód budżetu państwa.

4. Rada Ministrów może określić, w drodze rozporządzenia, listę państw, których obywatele są obowiązani uściść opłatę, o której mowa w ust. 2, wysokość tej opłaty oraz organy właściwe do jej pobrania lub kontroli jej uiszczenia.

5. W rozporządzeniu, o którym mowa w ust. 4, należy uwzględnić wysokość opłat za przekroczenie granicy państwowej, stosowanych wobec obywatele polskich w państwach, których obywatele będą obowiązani do uiszczenia opłaty. Przy wyznaczaniu właściwych organów bierze się pod uwagę względy organizacyjno-porządkowe na granicy oraz to, czy wobec obywatele państw objętych rozporządzeniem istnieje obowiązek wizowy lub czy mają oni możliwość uiszczenia opłaty przed przekroczeniem granicy.

2. Organ, który zatrzymał cudzoziemca w związku z przekroczeniem granicy wbrew przepisom prawa, pobiera od niego odciski linii papilarnych, chyba że cudzoziemiec został niezwłocznie doprowadzony do granicy.

3. Odciski linii papilarnych od cudzoziemca, o którym mowa w ust. 2, pobiera się za pomocą kart daktyloskopijnych lub urządzenia do elektronicznego pobierania odcisków.

(Art. 13 ptk. 1. A foreigner can cross the border and stay in the territory of the Republic of Poland, if he/she has a valid travel document and a visa, unless the Act does not states otherwise.

5. The regulation referred in paragraph 4, should be taken into account for the excess charges state boundary, applicable to Polish citizens in countries whose citizens are obliged to pay the fee.

Art. 14 pkt. 1 The Foreigner may be immediately escorted to the border, where he was detained in the border zone immediately after crossed the border inadvertently in contravention of regulations. 2. The authority, which stopped the foreigner in connection with the crossing of the border against the law, collected from the fingerprints, unless the foreigner has been promptly brought to border. 3. Fingerprints of the foreigner referred to in paragraph 2, levied for card dactyloscopy or devices for the electronic collection of fingerprints.

1.3. Citizenship

1.3.1 General information

To get Polish passport one must have a Polish citizenship.

Polish passport is a privilege of a Polish citizen, so the only way to get it is to apply for Polish citizenship.

---

1 The Foreigners Act of 13th June 2003
2 The Foreigners Act [Crossing the border, contrary to the provisions of]
3 http://www.expats-in-poland.com/?mod=services_legal_citizenship
Art. 8. 1. Cudzoziemcowi można na jego wniosek nadać obywatelstwo polskie, jeżeli zamieszkuje w Polsce na podstawie zezwolenia na osiedlenie się, co najmniej pięć lat.  

(According to the art. 8 ust. 1 the Polish Act on Polish citizenship from 15.II.1962 r.: “one can be given Polish citizenship, on foreigner’s application if he/she has stayed in Poland on the grounds of settlement permission, residence permission or long-term stay permit of the UE resident for at least 5 years”.)

Art. 10. 1. Cudzoziemiec, któremu udzielono zezwolenia na osiedlenie się na terytorium Rzeczypospolitej Polskiej i który pozostaje co najmniej 3 lata w związku małżeńskim z osobą posiadającą obywatelstwo polskie, nabywa obywatelstwo polskie, jeżeli w terminie określonym w ust. 1a złoży odpowiednie oświadczenie przed właściwym organem i organ ten wyda decyzję o przyjęciu oświadczenia.

(Art. 10 of the same act states: Foreigner, who got settlement permission and is married to Polish citizen for at least 3 years, may receive Polish citizenship, if he/she will submit appropriate application, in time indicated in 1a. to the appropriate organ, which will issue a decision of accepting the application)

A citizenship can be obtained exclusively by foreigners who meet also one of the following requirements:

a) a child that was born in the territory of the Republic of Poland of foreign parents who hold a legal residency permit

b) marriage to a Polish citizen for a minimum of 3 years and also living in Poland without interruption on the basis of residence permit issued for at least 2 years prior to the application

c) residing in Poland for at least 10 years on the basis of a permit for a tolerated residence, or for 5 years in connection with a refugee status,

d) children of a Polish citizen under parental authority.

Residence in Poland is deemed uninterrupted if it has not been broken for longer than 6 months and all the breaks together have not exceeded 10 months, unless the break was caused by:

---

1 The Citizenship Act of February 15, 1962
2 The Citizenship Act of February 15, 1962
a) fulfillment of professional duties and work outside of Poland, on the basis of an agreement made with an employer whose place of business is situated in Poland;
b) accompanying a spouse who was fulfilling his/her professional duties as defined above;
c) need to obtain new travel documentation;
d) Medical treatment\(^1\).

The application should be submitted in a 6-months period in case a foreigner got the settlement permit, or 3.6-year period, in case he/she got married with a person who possesses Polish citizenship\(^2\).

In the eye of article 10, if the foreigner would like to apply for Polish citizenship, he/she has to get settlement permission (except for being married to a Polish citizen) but it requires his/her permanent stay in the territory of Poland, for at least 2 years. It means that within 2-years-period the intermissions which may take place cannot be longer than 10 months, and none of them cannot be longer than 6 months\(^3\).

The Citizenship Act of February 15, 1962 with later changes (uniform text Dz. U. No. 28, item 353, from 2000) states also:

Art. 4. Dziecko nabywa przez urodzenie obywatelstwo polskie, gdy:

1) oboje rodzice są obywatelami polskimi albo

2) jedno z rodziców jest obywatelem polskim, a drugie jest nieznane bądź nieokreślone jest jego obywatelstwo lub nie posiada żadnego obywatelstwa.\(^4\)

(Art. 4 A child acquires Polish citizenship when 1) both parents are Polish citizens or 2) one of the parents is a Polish citizen and the other one is either not known or his/her citizenship cannot be established, or he/she is stateless.)

Art. 6. 1. Dziecko rodziców, z których jedno jest obywatelem polskim, drugie zaś obywatelem innego państwa, nabywa przez urodzenie obywatelstwo polskie. Jednakże rodzice w oświadczeniu złożonym zgodnie przed właściwym organem w ciągu trzech miesięcy od dnia urodzenia się dziecka mogą wybrać dla niego obywatelstwo państwa


\(^{2}\) [http://www.expats-in-poland.com/?mod=services_legal_citizenship]

\(^{3}\) The Citizenship Act of February 15, 1962

\(^{4}\) The Citizenship Act of February 15, 1962 with later changes (Dz. U. No. 28, item 353, from 2000)
obcego, którego obywatelem jest jedno z rodziców, jeżeli według prawa tego państwa dziecko nabywa jego obywatelstwo.

2. W braku porozumienia między rodzicami każde z nich może zwrócić się w ciągu trzech miesięcy od dnia urodzenia się dziecka o rozstrzygnięcie do sądu.

3. Dziecko, które nabyło obywatelstwo obce zgodnie z ust. 1 lub 2, nabywa obywatelstwo polskie, jeżeli po ukończeniu szesnastu lat, a przed upływem sześciu miesięcy od dnia osiągnięcia pełnoletności złoży odpowiednie oświadczenie przed właściwym organem i organ ten wyda decyzję o przyjęciu oświadczenia orzeczenia sądów

(Art. 6.1. The child whose one parent is a Polish citizen, and the other one is a citizen of another country acquires Polish citizenship by birth. However, by making a joint statement before the proper administrative organ within the first three months after child's birth, the parents can choose for him/her the citizenship of the foreign country whose citizenship one of the parents holds, if the laws of the foreign country grant the citizenship to the child.

2. In the event of lack of consent between the parents, each of them can turn to a court within the first three months after child's birth, with a request to solve the dispute.

3. The child who acquired foreign citizenship pursuant to section 1 or 2, acquires Polish citizenship if, after turning 16, but before 6 months pass after reaching the age of 18, he/she submits a statement before an appropriate organ and the organ issues a decision about accepting the statement.)

Art. 8. 1. Cudzoziemcowi można na jego wniosek nadać obywatelstwo polskie, jeżeli zamieszkuje w Polsce na podstawie zezwolenia na osiedlenie się, co najmniej pięć lat.

2. W przypadkach szczególnie uzasadnionych można cudzoziemcowi nadać na jego wniosek obywatelstwo polskie, chociażby nie odpowiadał on warunkom określonym w ust. 1.

3. Nadanie obywatelstwa polskiego może być uzależnione od złożenia dowodu utraty lub zwolnienia z obywatelstwa obcego.


5. Nadanie obywatelstwa polskiego tylko jednemu z rodziców rozciąga się na dzieci, jeżeli:

1 The Citizenship Act of February 15, 1962 with later changes (Dz. U. No. 28, item 353, from 2000)
1) pozostają wyłącznie pod jego władzą rodzicielską albo

2) drugie z rodziców jest obywatelem polskim lub

3) drugie z rodziców wyraziło zgodę przed właściwym organem na nabycie przez dziecko obywatelstwa polskiego.

6. Dzieciom pozostającym pod opieką obywatelstwo polskie może być nadane jedynie za zgodą opiekuna wyrażoną w odpowiednim oświadczeniu złożonym przed właściwym organem po uprzednim zadośćuczynieniu wymogom właściwego prawa obcego.

7. Nadanie lub rozciągnięcie nadania obywatelstwa polskiego na dzieci, które ukończyły szesnaście lat, następuje jedynie za ich zgodą tezy z piśmiennictwa¹

(Art. 8.1. At his/her request, a foreigner can be granted Polish citizenship, if he/she has resided in Poland for at least five years as a holder of the permit to settle. 2. In particularly justified cases, it is possible to grant the Polish citizenship to a foreigner, at his/her request, even though he/she does not satisfy the requirements specified in section 1. 3. Granting of Polish citizenship may depend on submitting the proof of the loss or renunciation of another citizenship. 4. Granting Polish citizenship to parents extends to the children who remain under their parental authority. 5. Granting Polish citizenship to only one of parents extends to children, if:

1) he/she has an exclusive parental authority over them or

2) the other parent is a Polish citizen or

3) the other parent gave his/her consent before the proper administrative organ in respect of the acquisition of Polish citizenship by the child

6. The children who remain under the guardian's care can be granted Polish citizenship only when the consent is submitted to the proper organ by the legal guardian, after satisfying the requirements of the relevant foreign state's law.

7. Granting Polish citizenship or extending it to the children who turned sixteen can only take place with children’s consent.)

¹ The Citizenship Act of February 15, 1962 with later changes (Dz. U. No. 28, item 353, from 2000)
Art. 10. 1. Cudzoziemiec, któremu udzielono zezwolenia na osiedlenie się na terytorium Rzeczypospolitej Polskiej i który pozostaje co najmniej 3 lata w związku małżeńskim z osobą posiadającą obywatelstwo polskie, nabywa obywatelstwo polskie, jeżeli w terminie określonym w ust. 1a złoży odpowiednie oświadczenie przed właściwym organem i organ ten wyda decyzję o przyjęciu oświadczenia.

1a. Termin do złożenia oświadczenia woli, o którym mowa w ust. 1, wynosi 6 miesięcy od dnia uzyskania przez cudzoziemca zezwolenia na osiedlenie się albo 3 lata i 6 miesięcy od dnia zawarcia związku małżeńskiego z osobą posiadającą obywatelstwo polskie.

2. Przyjęcie oświadczenia może być uzależnione od złożenia dowodu utraty lub zwolnienia z obywatelstwa obcego orzeczenia sądów.

(Art. 10 1. A foreigner who has been granted a permit to settle on the territory of the Republic of Poland and who has remained in the marriage with a Polish citizen for at least 3 years, acquires Polish citizenship if she/he submits a relevant statement before the voivode proper to the place of residency of the applicant at the time specified in section 1a and the voivode will make a decision about accepting the statement.

1a. the due date for submitting the statement of will, which is discussed in section 1, is 6 months from the date of obtaining a permit to settle by a foreigner or 3 years and 6 months from the date of contracting the marriage with the person who possesses Polish citizenship.

3. The acceptance of the statement may depend on submitting the proof of loss or renunciation of the foreign citizenship.)


2. Zgoda na zrzeczenie się obywatelstwa udzielona rodzicom rozciąga się na dzieci pozostające pod ich władzą rodzicielską.

3. Zgoda na zrzeczenie się obywatelstwa polskiego udzielona jednemu z rodziców rozciąga się na dzieci pozostające pod jego władzą rodzicielską, gdy drugiemu z rodziców nie przysługuje władz rodzicielska lub nie jest on obywatelem polskim albo gdy jest...
obywatelem polskim i wyrazi przed właściwym organem zgodę na utratę obywatelstwa polskiego przez dzieci.

4. W przypadku gdy drugie z rodziców jest obywatelem polskim i sprzeciwia się rozciąganiu na dzieci zgody na zrzeczenie się obywatelstwa polskiego udzielonej pierwszemu z rodziców lub gdy porozumienie napotyka trudne do przezwyciężenia przeszkody, każde z rodziców może zwrócić się o rozstrzygnięcie do sądu.

5. Zgoda na zrzeczenie się obywatelstwa rozciąga się na dzieci, które ukończyły szesnaście lat, jedynie za ich zgodą.

orzeczenia sądów

(Art. 13 states:

1. A Polish citizen loses Polish citizenship at his/her request after obtaining the consent of the President of the Republic of Poland to renounce the Polish citizenship.

2. The consent for the renunciation of the citizenship that has been granted to parents includes children who are under their parental authority.

3. The consent for the renunciation of the citizenship that has been granted to one of the parents extends to children that remain under his/her parental authority, when the other parent does not have the parental authority or he/she is not a Polish citizen or when he/she is a Polish citizen and gives his/her consent to the loss of the citizenship by children before the proper administrative organ.

4. In the event when the other parent is a Polish citizen and opposes the inclusion of the children in the consent for the renunciation of the Polish citizenship granted to the first parent or when reaching an agreement is hampered by hard to overcome obstacles, each of the parents can turn to a court with a request to make a decision.

6. The consent for the renunciation of the citizenship extends to children who have turned sixteen only when they give their consent.)

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1 The Citizenship Act of February 15, 1962 with later changes (\ Dz. U. No. 28, item 353, from 2000)
1.3.2 **Confirmation of possession of Polish citizenship**

Person who does not possess documents confirming his/her Polish citizenship, and who would like to clarify whether he/she still possesses abovementioned citizenship or if he/she lost it, may apply for the confirmation of having Polish citizenship or its loss. In case of person from the second or later generation of Polish emigrants, it is necessary to submit a number of documents to establish if the person has retained Polish citizenship, starting with a birth certificate of the family member who is a linear ancestor and who settled in the past outside the state of Poland¹.

The abovementioned information constitutes only an abbreviation of the basic rules of the Polish law related to Polish citizenship and has been prepared basing on the Act of February 15, 1962 on Polish citizenship (with later changes), whose uniform text was published in the Official Journal No. 28, item 353, of 2000. The following acts have been binding in the Polish law so far, in respective periods: the Act on Citizenship of the Polish State dated January 20, 1920 and the Act on Polish Citizenship dated January 08, 1951. When settling the issues of Polish citizenship, the regulations of the Polish law that were binding when the significant for the case events took place, are applicable².

1.3.3 **Formalities**

A foreign citizen who intends to apply for a Polish citizenship should submit:

- a) four completed application forms
- b) five passport size photographs (4.5 cm -3.5 cm)
- c) a valid passport
- d) documents certifying required periods of uninterrupted stay in Poland
- e) certification of no tax arrears towards the State Treasury
- f) current certificate of temporary residence
- g) legal title to rented or owned apartment/house and documents certifying this fact

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1.4. VISAS.

Visa is a written authorization issued by diplomatic-consular of appropriate country, required to cross the border or stay in a foreign country.

1.4.1 General information

Art. 25. 1. Wiza określa:

1) numer dokumentu podróżnego cudzoziemca;
2) miejsce i datę jej wydania;
3) cel wjazdu i pobytu;
4) okres ważności wizy, podczas którego może nastąpić pierwszy wjazd na terytorium Rzeczypospolitej Polskiej i musi nastąpić ostatni wyjazd z tego terytorium;
5) okres pobytu, przez który cudzoziemiec może przebywać, w okresie ważności wizy, na terytorium Rzeczypospolitej Polskiej;
6) liczbę wjazdów na terytorium Rzeczypospolitej Polskiej dozwolonych w okresie pobytu.

2. Wiza może uprawniać do jednego, dwóch lub nieograniczonej liczby wjazdów.

3. Początek okresu ważności wizy powinien przypadć na okres 6 miesięcy od dnia wydania wizy.

4. Wiza może zawierać także inne informacje i określić inne warunki wjazdu, a w szczególności:

1) imię i nazwisko cudzoziemca oraz jego fotografię;
2) miejsce, w którym powinno nastąpić przekroczenie granicy;
3) liczbę dzieci oraz innych osób towarzyszących cudzoziemcowi, wpisanych do jego dokumentu podróży.
5. Wiza może zawierać zakodowany zapis danych i informacji, o których mowa w ust. 1 i 4. ¹

(Art.25: 1 A visa shall specify: 1) the number of passport; 2) the place and date of its issue; 3) the purpose of entry and residence; 4) The period of validity, which may occur during the first entry into the territory of Republic of Poland and must be the last departure from that territory; 5) length of stay, during which a foreigner may reside, during the period of validity, on the Polish territory; 6) number of entries into Polish territory during the period of permitted stay. 2. A visa may entitle to one, two, or an unlimited number of entries. 3.24 Beginning of the period of validity has to fall for a period of 3 months from the date of the visa. 4. A visa may also contain other information and determine other conditions for entry, in particular: 1) the name of an alien and his/her photograph; 2) a place where the border should be crossed; 3) number of children and other persons accompanying the alien entered in the passport.)

1.4.2 Visas mode

Visas mode - in the meaning of Polish legislation - is the primary mode of authorization to enter the country. The foreigner applies for the visa in the Polish consular post abroad. One has to prepare personal data, declared period of stay in the territory of Republic of Poland and to provide such purpose of the visit. Consul confirms acceptance of the application form by the special stamp in the passport. In conjunction with the Polish accession to the European Union, Poland reintroduced traffic visa by Belarus, Russia and Ukraine. In passport of the applicants, unless, of course, a consular authority refuses permission for entry and stay, you may find over 20 different types of visa.

Poland joined the European Union in 2004, therefore still many rules and regulations are being changed as the country’s laws are harmonized with European Union norms.

Citizens of EU / EEA member countries may enter Poland just on the basis of their ID documents (e.g. passport) - no visas are required. It is unnecessary to do anything further if you are only going to be in Poland for less than three months. If time of your planned visit exceeds three months, a temporary residence permit is needed. Citizens from EU or EEA countries do not require a visa to enter Poland. These include:

¹ [Visa] the Act about Foreigners
Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

Visas for non EU/EEA citizens: Citizens from the following countries do not need a visa to enter Poland if their stay in Poland does not exceed 90 days: Andorra, Argentina, Australia, Bolivia, Brazil, Brunei, Canada, Costa Rica, Chile, Croatia, Guatemala, Honduras, Hong Kong, Israel, Japan, South Korea, Macau, Malaysia, Mexico, Monaco, Nicaragua, New Zealand, Panama, Paraguay, Salvador, San Marino, Singapore, Switzerland, United States of America, Uruguay, Vatican and Venezuela.

Citizens of Non-EU/EEA countries (those who are required to get a visa) can apply for various types of visas. The visa type you should apply for depends on the purpose and the duration of your stay.

You can apply for short- or long-term visas. The application process usually takes between 10 to 60 days. The Ministry of Foreign Affairs offers a detailed description of the application process in several languages.

Family members may get the same type of visa for the same period as the head of the family. The application process is the same as for the head of the family and all visa applications should be made at the same time. All applicants will need to prove:

1. adequate prospective accommodation in Poland
2. financial means to live in Poland
3. health cover/insurance for health care treatment
4. proof of family relationships in the form of birth and/or marriage certificates

In addition, applicants might have to fulfill additional requirements specified by the consulate handling the application forms¹.

1.4.3 Costs of selected visas

There are over 20 different types of visa.

The tourist and business visas: The costs are about the $25 (single-entry), $50 (multiple-entry); Transit: $10 (single-entry), $33 (multiple-entry); Work: $85. Certain nationalities have to pay more for visas. Reduced prices are available for students aged under 26 and for children. Contact Consulate (or Consular section at Embassy) for further details.\(^1\)

1.4.4 Selected visas

1) Tourist visa requirements:
   a) Passport (must be valid for 12 months from date of issuing the visa).
   b) Completed application form.
   c) 2 passport-size photos.
   d) Evidence of immigration status in country of residence, endorsed in current or previous passport (if applicable).
   e) Fee.

2) A one time entry Business Visa is valid for a maximum of three months, a multiple-entry Visa is valid for up to six months. One has to possess a valid, official Invitation Letter to make an application for this type of visa. For Business visa, the requirements are:
   a) Passport (must be valid for 12 months from date of issuing the visa).
   b) Completed application form.
   c) 2 passport-size photos.
   d) Evidence of immigration status in country of residence, endorsed in current or previous passport (if applicable).
   e) Fee.
   f) Letter from applicant's company or organization. For multiple-entry visas, a letter from the applicant's Polish business partners.\(^2\)

3) Transit visa for Poland

A Transit Visa allows you to travel through Poland on your way to another country. It is valid for up to 48 hours from the time of entry into Poland. In order to make an

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\(^1\) http://www.pol-and.eu/EN/Visas.html
\(^2\) http://www.pol-and.eu/EN/Visas.html
application for this visa type, one needs to present a visa from the destination country of travel\(^1\).

4) The Entry visa type gives an opportunity to cross the border only once, and it can be given to a foreigner, who before crossing the border or in the moment of crossing the border, got other legal title to stay in the territory of Poland. The duration of validity of this visa is one year. This type of visa is also issued in order to realize the permission on time meant, settlement permit but under the condition of getting the permission to cross the border.

5) Visiting visa (for 3 or 12 months). There are two types of visitor’s visa: short-term visa and long-term visa. Short term visa gives you a right to: entry and stay in the territory of Polish Republic, permanently (without the intermission) or, a stay few times, in which one follows another, and all together last no longer than: - 3 months, during the six month period, since the first day of entrance (short-term visa) and the long-term visa – for 1 year, during the duration of validity of visa.

Long term visa can be issued for period longer than 3 months, in such cases as: visiting, running you own business (III), or working. Visitor’s visa, in order to work in the territory of Poland is issued, if a foreigner has a written work promise, given by the employer, if the work permit isn’t required, or he/she will submit the work promise.

6) Work permission

A foreigner who wish to undertake work in Poland, in addition to obtaining a work permit, must have an appropriate visa or residence document issued by another Schengen area state if the foreigner’s stay in not regulated by visa-less regulations.

1.4.5. Students

1) In order to enter Poland to start a course of study, it is not necessary for an EU/EEA student to get a visa prior to arrival. However, when you have arrived in Poland, you do need to apply for a temporary study visa at the local Voivoden office. For students or for those who have got certification from university, confirming participation in recrutation process getting visa is quite easy\(^2\). Students can also apply for temporary resident

\(^1\) http://www.justlanded.com/english/Poland/Poland-Guide/Visas-Permits/Polish-short-stay-visas
\(^2\) www.msz.gov.pl/gallery/serwis/visa_pl_52.pdf
permission when they start study in Poland and possess: health insurance and reliable source of income (e.g. Scholarship, salary)\(^1\).

2) Before travelling to Poland, students from outside of the EU should apply for a student visa at the Polish consulate in their current country of residence. Students who have a valid visa and want to reapply for its extension have to do so at least 45 days before the current visa expiration date\(^2\).

1.4.6 Formalities

Applications for all visas should be made at the Polish consulate or embassy in your current country of residence. For all visa applications, you will need to:

- a) have a passport with 12 months validity from the date on which the visa is issued correctly
- b) complete the visa application form
- c) pay the visa application fee

Right administrative power is Polish consul – complete list of Polish consulates can be found on the official website of Polish Ministry of Foreign Affairs\(^3\). The type of visa one will receive depends on the aim of his/her journey, indicated in the application. Visa application form is available in the seat of the Polish Consul or on its website. While applying for visa, one is supposed to submit the valid passport, one actual photo, fulfilled visa application form, documents which explain and confirm aim and conditions of one’s visit to Poland. In case one is applying for visa in order to work in Poland, he/she is supposed to present work permit promise. The cost of such application hesitates from 16-60 USD ((of the whole visa procedure). The costs of one-time entrance visa is 47 USD. Positive decision of consul, responsible for issuing visa, would be confirmed by the special stamp in one’s passport. It is possible to get about 20 different visas stamps in a passport.

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\(^1\) [http://expats-in-poland.com/?mod=services_legal_visa](http://expats-in-poland.com/?mod=services_legal_visa)

\(^2\) [http://www.justlanded.com/english/Poland/Poland-Guide/Visas-Permits/Studying-in-Poland](http://www.justlanded.com/english/Poland/Poland-Guide/Visas-Permits/Studying-in-Poland)

\(^3\) [www.msz.gov.pl](http://www.msz.gov.pl)
1.5. Financial sources

1.5.1. General information

Visa itself does not guarantee entry into the territory of the Republic of Poland. Very important issue, which raises the interest of border authorities, concerns financial means. A foreigner should prove that he/she can cover the cost of entry, stay and departure. This can be cashed in the Polish currency (Polish zloty) or in freely convertible currencies. Gives the right to enter a valid credit card or check tourist. This can also be confirmed by the bank's stamp and signature of an authorized officer of a certificate of adequate financial resources in the bank, established in the territory of Polish Republic, made at least one month before the date of crossing the border. Each day spent on the foreigner should have the equivalent of 100 Zloty, and a child up to age 16 - 50 PLN, respectively. However, this amount for an adult may not be less than the equivalent of 500 EUR and for children up to age 16 - 300 EUR. If the stay does not exceed 3 days, it is required - respectively - the equivalent of 300 and 150 zlotys. Border authorities check whether the person exceeding the limit is able to cover the costs of operating the car, which will move on Polish roads. Border authorities are not strictly checking the state of financial resources, if it is a participant in organized tourist trips, youth camp, as the player goes to sporting events or going to treatment or to a sanatorium. In this case, however, may be asked to show evidence of participation in such events, together with proof of payment of charges to cover the costs of their stay in Poland or referral to treatment in a spa facility.

These documents must include:

a) accurate data to the exhibitor,
b) the organizer data on travel services,
c) date and place of residence,
d) the exact route trips,
e) the name of a person who is a participant and a confirmation of payment of the cost of travel services provided.

Evidence of the possibility of maintaining a foreigner coming to the Polish is an invitation issued by a Polish citizen residing in the country or a foreigner legally residing in Poland for at least 5 years prior to issuing the invitation.
1.5.2 Invitation letter

Having the financial resources referred to in paragraph 1, may be confirmed by the invitation letter¹.

Inviting person has to give basic information about the foreigner (including the identity document). But the most important thing is, that the inviting person must agree to cover the living cost and the departure cost of the invited foreigner, including the cost of medical treatment as well the cost of deportation from Republic of Poland. This person must also complete the application to enter the invitation into the invitation register. The application should be completed in Polish language. There need to be: data, place of residence or seat, identity document, financial situation and accommodation of the inviting person.

2. RESIDENCE PERMIT REGULATIONS

2.1. Registration

Check-in is a vital responsibility in Poland. The foreigner have to register for temporary residence before apply for permanent residence and then a permanent residence permit, residence card. Everyone who comes to Polish should register within three days of the entry. Registration takes place at the right Office for the registration. If the time in Poland, is spent in a hotel, hostel, etc. registration process is performed automatically. If the time is spent by the foreigner in Poland, among friends, he/she will need to go to the registration office, registration office of the owner or tenant of the apartment. Registration is not complicated. Much more complicated is the process of registration of permanent residence. You will need a passport, identity card, the card and rental agreement. In addition, the foreigner may need to be accompanied by the owner, who must show proof of ownership and its identity.

2.2. Temporary residence permit

2.2.1 General information

A foreigner who wants to stay on Polish territory over a longer period should apply to the right administrative power which is voivode of voivodeship of his/her current place of living

¹ Art 2 from the Act about foreigners
or intended place of residence in Poland for a residence permit for a fixed period of time. If a foreigner is abroad, he/she shall request the competent provincial governor through the Polish consul. Permit issued by the governor, be entered into a residence permit. The maximum period of validity is 2 years, and can be renewed for 2 consecutive years. Residence permit and foreigners residence card may be only given when it proves that it stays in the territory of Polish Republic is founded. Provisions clearly define the circumstances where the occurrence of entitlement to receive temporary residence card.

a) Obtaining a promise of employment authorization, or take up employment or the employer's written statement of his intention to such employment, if the rules do not require a permit;
b) Conducting business under the provisions of Polish law. An alien in this case must submit evidence of business activities on Polish territory, its subject matter and size, and particularly an extract from the National Court Register, as evidenced by notarized contract of the company, a statement from the tax office does not hang with taxes;
c) To study at Polish university, unless the alien has provided resources for learning and maintenance. But must submit the original certificate issued by the university for official printing of acceptance for studies or continuation of studies indicating the regulation time of study;
d) Marriage to a Polish citizen or an alien authorized to settle (residence permit).

The residence permission is issued for 2 years. It also can be extended. It’s pretty important, that if you get resident permission you can get visa without any problems and almost immediately.

2.2.2. Formalities

First of all he/she should deliver:

a) 4 copies of application, which should be filled up in accordance with instruction (application form should be available on the web site of every voivodeship office – the right administrative power, Voivode of voivodeship of his/her place of living.
b) 4 present photos 4,5 cm x 3,5 cm – photos should be present a person without dark glasses. They also should show left half profile with visible left ear and they should be taken with regular face lightening.
c) Valid passport (2 copies),
2.3 Permission for permanent residence

2.3.1 General information

In accordance with Article. Paragraph 64. 1 of the Foreigners Act, a settlement permit is granted at the request of the foreigner who:

a) is a minor child of an alien who holds a permit to settle, born on Polish territory;

b) he is married, signed with a Polish citizen for at least 3 years before the application and immediately before the application had been residing on Polish territory for at least 2 years on the basis of residence permit for a fixed period;

c) Immediately before the application had been residing on Polish territory over a period of not less than 10 years on the basis of consent for tolerated stay granted under Articles. 97, paragraph. 1 point 1 or 1 or paragraph. 2 of the Act of 13 June 2003 on granting protection to aliens on Polish territory, or for a period of 5 years in connection with obtaining refugee status or subsidiary protection;

d) is a child of a Polish citizen and is under parental authority. Stay on Polish territory shall be considered continuous if any breaks in it was not longer than 6 months and did not exceed a total of 10 months, unless the interruption was caused by:

1) The exercise of professional duties and work outside Polish territory, on the basis of an agreement with the employer, which is located on Polish territory;

2) Accompanied by a spouse performing professional duties or works SATISFACTORY referred to in paragraph 1;

3) Treatment of the alien. Permit to settle shall be granted for an indefinite period. Settlement permit expires by operation of law on the alien to obtain a residence permit long-term resident of the EC.

2.3.2. Formalities

The right administrative power is which is voivode of voivodeship by the Polish consul. foreign should apply to the administrative force, which is voivode of voivodeship by the polish consul. Of current living place.

The decision to grant a permit to settle the relevant governor in the place of residence of foreigners. An alien may apply for authorization to settle during a lawful residence in the
territory of the Polish Republic. Request for authorization to settle may be made by a foreigner residing abroad, who is on Polish territory illegally, on the basis of a single residence visa authorizing only to enter Polish territory for the purpose referred to in Article. 28 paragraphs. 1 point 11 of the Aliens Act, in order of arrival on humanitarian grounds, due to national interest or international obligations or a residence permit for a fixed period of time referred to in Article. Paragraph 53 a. 2 of the Law on Foreigners, or by the foreigner detained, placed in a guarded center, in custody in jails, for which it is applied as a precautionary measure, the prohibition to leave the country or deprived of liberty by the execution of judgments pursuant to law. If you make such a request is left to him without recognition.

To apply for authorization to settle a foreigner is obliged to submit:

a) A completed application form for a permit to settle,

b) 4 color photographs measuring 4.5 cm x 3.5 cm, intact, clear, colorful, depicting a person without a hat and glasses with dark lenses in such a way that appeared in the position of the head and left półprofilu prominent left ear, with maintaining a uniform illumination of the face,

c) Documents necessary to confirm the data contained in the application and circumstances justifying apply for a permit to settle

d) Proof of payment of stamp duty

e) Legal title to occupy

For legal title to the apartment where the foreigner resides or intends to stay, not be regarded as property lending agreement For the authorization to settle the stamp duty levied in the amount of 640 zł.Za a residence permit shall be charged a fee of PLN 50.

The decision to grant a permit to settle the relevant governor in the place of residence of aliens. A foreigner who has been authorized to settle the issue of a residence card. The residence card, during the period of its validity, confirms the identity of the alien during his residence on Polish territory, and authorized, along with the travel document to re-cross the border without a visa.
For the authorization to settle the stamp duty levied in the amount of £ 640. For issuing the residence card shall be charged a fee of PLN 50. An alien is obliged to personally receive a residence permit, in the case of a minor under 13 years old - makes receiving his legal representative or guardian. A Foreigner is obliged to replace the residence card for the following:

1) Change the data contained therein;

2) change the appearance of an impediment to establish his identity;

3) The extent of damaging the impeding the use of it;

4) Loss or destruction of the card.

Exchange of the residence card shall voivode competent with respect to the place of residence of aliens. Residence card shall be issued and listed on the payment of the fee due. Proposal for a replacement card is made on a form.

Foreigners applying for a replacement residence card are obliged to present a valid travel document, and attach to the application:

1) Photographs of persons covered by the application;

2) Documents necessary to confirm the data and facts stated in the application.

In particularly justified cases, if the alien applying for an exchange of the residence card is not and there is no possibility of obtaining a valid travel document may submit other evidence of his identity. A foreigner, who has lost a residence permit, must notify the governor of that issued it within 3 days of its loss. If you find a lost alien residence card is obliged, within 3 days of its finding, notify the governor and immediately return the found a residence permit if, in place of a lost card has already been a new residence. An alien is obliged to return immediately a residence permit authority that issued it - after the receipt of evidence of the acquisition of Polish citizenship or a decision to revoke the permit to settle. A foreigner may travel and reside in the territory of the Schengen area (also on Polish territory) without a visa for a period not exceeding 3 months during the 6-month permit on the basis of residence permit issued by one Schengen country, provided it meets the general conditions of entry and stay on the territory of the Schengen area, i.e., possession of a valid travel document, can justify the purpose and conditions of the intended stay and have
sufficient means of subsistence or can obtain them legally, and is not considered a threat to public order, internal security, public health or international relations of any of the Member States, in particular, has been made against him on the basis of an entry for the purposes of refusing entry to national databases of Member States.

3 EMPLOYMENT

3.1 General information

From 17 January 2007, citizens of European Union Member States and the European Economic Area have free access to the Polish labor market. Foreigners from outside the EU and EEA must nevertheless be a relevant procedure to legally take up employment in Poland. In accordance with the provisions of the foreign national may work in Poland, where a work permit. Formalities connected with the employment of the alien takes care of his future employer.

3.1 Formalities

3.1.1 Promise for the employment

Condition for granting a work permit, prior promise by the employer and the foreigner to obtain one of the following documents:

a) appropriate visas,

b) authorization for the temporary residence on Polish territory,

c) certificate of registration of EU citizen's residence,

d) residence card of a family member of European Union citizens.

Promise to permit the employment of the foreigner in Poland issued by the voivode competent with respect to the seat of the employer. Promise is the basis for the claim by an alien for a visa with the right to work (D/08) in the Polish diplomatic or consular office competent for the place of residence of the foreigner (in the alien's country of origin). Obtaining a visa by an alien with a right to work is necessary to give him the governor of an employment permit.
If the foreigner has a work visa (D/08), or temporary residence permit on Polish territory, the
governor shall issue a decision on the permit without first issuing a promise.

3.2.2. Permit for the employment

Issuing promises and permits for the employment of foreigners in Poland is in a mode that
administrative decisions by the governor. Proceedings initiated at the request of employers
interested in employing foreign workers. Matters relating to the issue of work permit a
foreigner in the care of the relevant provincial office to the office of the employer. To apply
for authorization for the employment of the alien, the employer must submit the following
documents:

3.2.3 Requirements

I. Proposal for a work permit of an alien on Polish territory

II. Documents relating to the employer:

1) Photocopy of the current, i.e., issued not earlier than three months before the
application,

2) evidence of lawful activities, i.e., a copy of the National Court Register or a certificate of
registration in the register of economic activities, partnership act in the form of a notarial act,
as amended, relating to ownership,

3) Decisions to grant REGON and NIP numbers.

4) certificate indicating the status of the applicant's compliance with obligations to ZUS and
the declaration ZUS DRA account of the past two or three months,

5) Certificate from the Tax Office about the absence of arrears (for the month prior to the
submission of the proposal),

6) Certificate of the amount of additional revenue, or loss suffered for the last tax year
(condition: the income must be higher than 12-fold the average wage)

7) Information about the state of employment in the company (a condition: the employment of
a minimum period of the year for an indefinite period, and full-time, minimum of two people
who are not subject to authorization)
8) Document of title to the premises intended to operate (our headquarters),

9) Free employment application made to the District Labor Office,

III. Documents relating to an alien:

1) photocopy of all saved pages of the passport of the alien or other evidence of his/her identity (for citizens of EU Member States),

2) visa issued by the symbol D in order to work (08),

3) the decision to allow the temporary residence in Poland,

4) the residence permit or authorization referred to in the regulations on terms and conditions of entry and residence of citizens of EU member states and members of their families in the Poland, for inspection, together with a photocopy (if you have)

5) documents proving the professional qualifications of the alien (e.g. school diploma) or experience (e.g., certificate, opinion from a previous job), made a translation into Polish by sworn translator,

6) alien's statement that uses the Polish language, communicative, or document certifying completion of the course of the Polish language,

7) confirmation of registration of an alien to reside temporarily in Poland

8) certificate from the National Criminal Register of no criminal record of an alien on Polish territory (printing for download here).

IV. In addition:

1) in the case of posting a foreigner to work in Poland by a foreign employer the agreement and the equivalent of posting a copy of the Register of Entrepreneurs of the seconding company (translation made by the interpreter),
2) if the request concerns the performance of work by foreign shareholders of commercial companies or foreign nationals wishing to perform the functions of the board of a legal person: a photocopy of the following documents: CIT-2, CIT-8, CIT-8 / 0,

3) under separate provisions of the additional documents are required when seeking employment include:

   a) doctors:
      - certificate issued by the Ministry of Health and Welfare proving equivalence of qualifications possessed by an alien in accordance with the requirements in force in Poland,
      - the right to practice medicine issued by the regional medical council;

   b) the average medical personnel:

   c) teachers in public schools:

   d) the athletes and coaches:

3.2.4 Fees

Employer for work permit the alien makes a single payment of minimum wage (currently 936 Zloty) for each person covered by the proposal. Indicated amount to be paid into a bank

3.2.5 Deadline

Requests for authorization for employment of foreigners in Poland made with a set of required documents are dealt with in accordance with the Code of Administrative Procedure, without undue delay, not later than one month, and in particularly complicated cases up to two months from the date proceedings.

Permit is issued in three original copies. One copy is in the governor, two copies is the employer who then passes one alien. Governor's decision may be appealed to the Minister of
Labor and Social Policy through the authority which issued the decision (i.e. the governor), within 14 days of its receipt.

3.2.6 Things to remember

A work permit is required if the alien:

a) performs work in an undertaking established on Polish territory,

b) performs work for a foreign employer and is posted on the territory of the Republic of Poland to implement an export service,

c) performs work for a foreign employer and is delegated by him to an entity established in Poland for a period exceeding 30 days a year to complete the task set by the person delegating the other mode than the implementation of an export service.

The foreigners, who are to work on Polish territory without the need for appropriate authorization by the employer, we write in the text: "Foreigners, who can work in Poland without obtaining permission. Permit and work permit of the alien shall be issued for a definite period for a particular alien and the employer, the well-defined position in each case after taking into account the situation on local labor market. Position and type of work proposed a foreigner should be compatible with the existing classification of professions and specialties. Recognition of certificates for primary and secondary schools and foreign counterparts Polish schools and colleges make provincial superintendents of education, appropriate for the foreigner's residence in Poland. Recognition of diplomas and professional titles obtained at universities abroad made by the faculty council of higher education authorized to confer the academic degree of Doctor in the specified fields of science. If the diploma and professional title has no equivalent in the country of recognition performed by a council appointed by the Minister of National Education.

The completed application along with required documents should be submitted min. 30 days before the planned date of employment of the alien. Alien may be employed only after the governor of permits to work.
3.2.7. Repayment promises and work permits

The employer is obliged to return immediately voivode promise and a work permit if the alien: a) resigned from their work,

b) finished work before the deadline for which a permit has been issued,

c) Not started to work within the time specified in the authorization (provision does not apply if the delay in commencement of work by a foreigner is the result of the arrangements the employer and alien).

3.2.8 Repeal of a promise or a work permit Promise or a work permit shall be subject to repeal by the governor if:

1. alien performs work illegally,

2. alien has lost the right to work,

3. changed circumstances or evidence relating to the decision taken,

4. ceased reason for which was granted a work permit

5. alien performing for the employer, which is an organizational unit, activity in matters of employment law violates the right to (a promise or a waiver of authorization to work in case of violation of labor laws is at the request of a competent labor inspector).

Repeal of a promise or a work permit requires the employer to immediately terminate the contract with a foreigner. In the case of an alien delegation the employer is obliged to immediately dismiss him from the delegation.

3.2.9. Extension of work contract with a foreigner

In the case of an extension of the employment contract with the employer is a foreigner to the governor for an extension of permission to work by a foreigner on the territory of the Republic of Poland
Conditions:

1. time to entrust the alien labor will follow immediately after the period specified in the consent or the employer submits a request for an extension is at least 30 days before the expiry of the permit and

2. does not change the position, type of work performed or exercised by an alien function specified in the consent.

In the case of a promise or a permit renewal, the employer shall submit copies of previous promises and permissions. The fee is equivalent to half the minimum wage (currently 468 PLN).

Obtaining a promise to extend employment or pursue other gainful employment entitles an alien to apply to the competent governor with a request for authorization for the temporary residence in Poland (with all the requirements applicable in administrative proceedings concerning the residence permit for a fixed period of time).

4. OTHER ISSUES

4.1. Refugee status

A refugee status may be given to the foreigner under the Geneva Convention and Protocol, New York, unless he has already given this status in another country, which ensures its effective protection. Foreigners are applying for refugee status in Poland, the provisions of Polish law, in particular the Aliens Act and the Code of Administrative Procedure, and ratified by the Polish government conventions. Refugee personally submits an application for refugee status. The application for refugee status consists of the commander of the Polish border crossing border control facility of the Border Guard. However, an alien who proves that he has not made the request when crossing the border by well-founded fear for his life or health may submit a request within 14 days of crossing the border. An alien, who arrived illegally in the territory of the Republic of Poland, should submit an application immediately after crossing the commandant of the Border Guard base near the frontier crossing point, but such a request does not exempt him from criminal responsibility for crossing the border without the required permit.
Under Polish law, it is a crime\(^1\). The proposal should contain personal data of the applicant, spouse and minor children, information on the applicant's country of origin and justification. The proposal will not be entertained if it is properly completed, and the applicant fails to complete the call even though the missing information. Left unconsidered will also request a foreigner who refuses to submit to the actions leading to the identification, collection, i.e. fingerprints and photograph. An order of initiation. President of the Office for Repatriation and Aliens (URC) to deliver the order to initiate the procedure for refugee status immediately upon receipt of the request. If it is necessary to verify the information and data contained in the application are true, an order may be delayed up to 7 days, requiring an alien being by this time in a particular place. Decision not to initiate proceedings Chairman of URC, by decision, may refuse to initiate the procedure: if the request was made by a foreigner who has obtained refugee status in another country, providing effective protection for him, about the alien arrived in the Polish from a safe country of origin or safe third country, and made his claim is clearly unfounded, for if the alien entered false data in the application, information or circumstances justifying requests for refugee status. In this situation, may be refused entry on Polish territory, and if an alien legally resident in Poland.

Geneva Convention applies, and the New York Protocol and the Convention for the Protection of Human Rights and Fundamental Freedoms of 4 November 1950 or the International Covenant on Civil and Political Rights of 1966, in particular, provide access to conduct refugee status determination. The decision to grant refugee status to an alien take on an alien's President of the Office for Repatriation and Aliens after appropriate proceedings. An alien, who has been given refugee status, appears to Geneva for a travel document confirming the temporary residence. Document confirming possession of a refugee permit the temporary residence in Poland is a residence permit. The foreigner who has refugee status in Poland enjoys the protection of our country. Has the right to social assistance, free medical care, and free education and to undertake legal work.

\(^1\) COUNCIL DIRECTIVE 2005/85/EC of 1 December 2005 on minimum standards on procedures for granting and withdrawing the status of refugee Membership
4.2. **Driving license**

4.2.1 **Traffic safety and road conditions**

Polish legislation provides for the principle of zero tolerance for those who drive the car under the influence of an alcohol. Justice provides for driving under the influence of alcohol (alcohol permissible limit is 0.2 Promille) fines and imprisonment for two years. Penalties for drivers who caused the accident by driving under the influence of alcohol are severe. If the results of the case come to personal injury or death of victims, justice provides for imprisonment from 6 months to 8 years.\(^1\)

Seat belts must be used in both front and back seats, with children up to the age of 12 and up to 150 cm tall using special certified seats. Using a mobile phone while driving is banned, though a loud-speaking phone system is permitted. The legal alcohol limit is 0.2 promille. Speed limits: town (5am-11pm) - 50 km/h (11pm - 5am) - 60 km/h. open road - 90 km/h. single carriageway - 110 km/h, dual carriageway - 120 km/h. motorway - 130 km/h. with trailer - 70 km/h (on highways - 80 km/h)\(^2\).

Between October 1 and the last day of February drivers have to use day lights during the day. Front fog lights may be used only during fog or heavy rain. Rear fog lights may be used only when visibility is less than 50 meters. The vehicle must be equipped with a reflector triangle. The vehicle has to be marked with a sign indicating the country of its registration. Radar-warning systems are banned. Since May 1 2004, the "green card" is not required upon entry by car into Poland. However, it may be used as international proof of insurance, facilitating the obtainment of compensation in the event of an accident\(^3\).

4.2.2 **European citizen**

Driving licenses issued by other EU Member States are recognized by Poland and remain valid until expiry date indicated on the license. EU citizen who is on Polish territory on a permanent basis is not required to exchange their driving license for Polish but has this capability. When driving in Poland of the driver is obliged to carry a driving license, car

\(^1\) [http://www.bartoszdominiak.pl/files/stop_smiernicy_drogach_gotowe.pdf](http://www.bartoszdominiak.pl/files/stop_smiernicy_drogach_gotowe.pdf)
registration and proof of liability insurance, although the latter provision has just been changed and moved away from the need to civil liability insurance.

4.2.3. American citizens

While in Poland, U.S. citizens may encounter road conditions that differ significantly from those in the United States. The information below concerning Poland is provided for general reference only, and it may not be totally accurate in every particular location or circumstance. An International Driving Permit (IDP), obtained prior to departure from the U.S., must accompany a U.S. driver's license. A U.S. driver's license without an IDP is insufficient for use in Poland, and Americans cannot obtain IDPs in Poland. Only two U.S. automobile associations—the American Automobile Association (AAA) and the American Automobile Touring Alliance (AATA)—have been authorized by the U.S. State Department to distribute IDPs. Polish roadside services, while not at Western levels, are rapidly improving. Polish Motor Association Auto-Tour has multilingual operators and provides assistance countrywide; they can be reached by calling 9281 or 9637 (stationary phone).

4.2.4. Other nationalities

An International Driving Permit (IDP), obtained prior to departure from your country, must accompany your driver's license.

5. **HEALTH CARE IN POLAND**

5.1 **General information**

Poland has the health care system based on general health insurance. Insured citizens are entitled to obtain free health services in the territory of Poland. Rules of the general health insurance are provided in the Law from 23rd of January 2003 on the General Insurance in the National Health Fund (Official Journal 03.45.391, with later amendments).

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1http://www.worldworx.tv/safety/europe/poland/index.htm#TRAFFIC%20SAFETY%20AND%20ROAD%20CONDITIONS
An insured person and family members are entitled to receive free health services from health care providers who have concluded relevant contracts with the regional branch of the National Health Fund (NFZ).

5.2 Access to health care in Poland during a temporary stay

On the 1st May 2004 Poland have joined the European Union. That fact enables citizens from other member states to receive free medical help during a temporary stay in Poland. An insured person entitled to health care under EEA rules on coordination of social security systems can receive health services in the following areas:

1. primary health care;
2. specialist outpatient treatment;
3. hospital treatment;
4. dental treatment. Nevertheless it is important to remember that most of the costs of dental care (mainly over standard services) is usually covered by an insured person from his own means. A list of free services and materials is available in the dentist surgery;
5. rescue services and ambulance transport.

In case of a sudden illness, accident, injury, intoxication or life threat a person from a member state who stays temporarily in Poland, is entitled to free health care on the basis of European Health Insurance Card (EHIC) or Replacement Certificate.

EHIC or Replacement Certificate give the same rights to receive a medical care within the territory of Poland. Those documents guarantee that the person is insured and is subjected to public health care system in other member state. A patient itself is obliged to have one of these documents during the temporary stay in Poland. A holder of the EHIC or Replacement Certificate will receive free health treatment from health care providers who have concluded a relevant contract with NFZ.
In case of lack of these documents or if the medical help was given by the doctor who has no contract with NFZ the patient will be obligated to cover the costs of treatment by itself. Prescribed medicines can be purchased in every pharmacy:

1. for a lump-sum price (basic medicines and medicines made in the pharmacy),
2. for 30 % or 50 % of the price of a medicine (supplementary medicines),
3. for full price - in case of medicines which are not included in the reimbursed drugs list.

The most important thing is to remember that these rights have both the citizens of the member states and those who are in Poland temporarily\textsuperscript{1}.

The foreigners who live in Poland may subject to the voluntary insurance but on the condition that they do not have the citizenship of the member state. The groups of people who may sign the contract with the National Health Fund are:

a) foreigners who stay within the territory of Poland on the basis of relevant cards (for example a resident card) or visas with the work permission and people who have the emigrant status which was given by the Polish authorities;

b) foreigners studying on polish universities, those who have graduated from a university and must have compulsory trainings, foreigners who are participants of doctoral studies;

c) foreigners - the members of convents (monks, nuns), postulants and probationers who stay in Poland on basis of relevant cards or visas;

d) foreigners who are learning Polish language or those who lead up to take on the studies in Polish.

\textsuperscript{1} the Law from 23rd of January 2003 on the General Insurance in the National Health Fund (Official Journal 03.45.391, with later amendments)
Another group concerns the foreigners who may have the citizenship of other member state:
We may talk about:

a) people who have the citizenship of other member state and live in Poland (with reservation of the article 9 of the EEC, Council Regulation number 1408/71);

b) foreigners having an adaptive training in Poland.

Taking into consideration this matter a person must apply for the voluntary insurance to the National Health Fund. If the foreigner has all the required documents, may sign the contract with the Fund. The family members of the foreigner, who is voluntary insured, should be entitled to his/her insurance. But under the condition that the members do not subject to any other public health care system. This possibility concerns only the family members of foreigner who stay in Poland on the basis of relevant cards or visas. There is no need to pay the premium double if there is for example one more person entitled to the insurance. The amount of the insurance premium may change every 3 months. Those who have voluntary insurance get the same rights and duties like all the other insured citizens of Poland.

In brief, the rest of the forms that are relevant to foreigners (citizens of member states) who stay in Poland (temporarily or permanently) are:

a) E 106 - a certificate that concerns rights to receive benefits in kind on basis of maternity and health insurance for people living in other member state and working in another. The form E 106 may be issued for workers and those who pay the insurance premiums by themselves. Also a posted or a seasonal worker may receive the form. It does not have the validation date. Every form E 106 must be registered by the National Health Fund. The holders obtain the right to free health care services in all medical areas.

b) E 109 - a certificate issued for a registration of the family members of a worker or a person who pays the insurance premiums on his own. The family members should live in other country than the worker does. They receive the access to medical health care system on the same basis as the citizens of Poland. There is a need to certify the form E 109 by the National Health Fund.

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2 the Law from 23rd of January 2003 on the General Insurance in the National Health Fund (Official Journal 03.45.391, with later amendments)
c) E 112 - form that gives the right to receive planned medical care (for example to have an operation in other member state). In Poland an insured person can receive the form E 112 under conditions:

1. whether there is no possibility to have an operation or medical treatment in Poland;

2. if the waiting period for medical treatment is too long;

3. continuation of the previously begun treatment.

The foreigner who is applying for such a form first must choose the hospital in Poland where he/she wants to cure himself/herself. The form E 112 indicates exactly a kind of operation or medical examination which will be given to the insured person.

4. E 120 - a document confirming the rights to receive benefits in kind. The form is issued for people who apply for pension and for their family members. It is valid till the moment when the institution is able to give to the insured person the form E 121. Every form E 120 must be registered by the National Health Fund.

5. E 121 - the form which is issued for the pensioners who want to move to other member state. It must be registered by the National Health Fund. It is compulsory to have domicile in Poland. The insured person should also have the identification number and relevant card. On the basis of the form E 121 the foreigner has the right to receive the same medical help as the citizen of Poland. The family members may also get the form E 121. The National Health Fund decides who is considered as a family member. In such a situation the Fund sends the request of issuing a separate form for a family member to other member state\(^1\).

The mentioned forms (except the form E 112 and E 120) are usually issued right away.

II. INTRODUCTION TO THE BUSINESS AND LEGAL ENVIRONMENT IN POLAND.

1. BANKING

1.1. Polish banking system

The banking system is determined by the creation of two tier banking system with the central bank, as a first level and the commercial banks, which constitute the second level of the system.

The process of transformation of the Polish banking sector started in 1982, the Banking Law (Journal U.1982 No. 7 item. 56), which helped to adapt the activities of the banking system to market economy conditions. The next stage of development of a modern banking system in Poland was the Act of 31 January 1989 (OJ 1989 No 4 item. 21), which formed the structure of the banking system to tailor the requirements and mechanisms for a functioning market economy.

1.1.1. Levels of the polish banking system

1. The Polish banking system, as in other banking systems, characteristic of a market economy, isolated, and therefore also two levels:
   a) central bank
   b) commercial banks.

2. The basic elements of the banking system in our country are, therefore:
   a) Polish National Bank, which is the central bank,
   b) Committee on Banking Supervision,
   c) Bank Guarantee Fund, banking sector includes commercial banks and cooperative banks.
1.1.2. **Polish National Bank**

1. Polish National Bank – the polish government-owned bank and NBP fills the fundamental role in our banking system, implementing three important functions: -
   
   a) function of issue,
   
   b) bank of banks
   
   c) Bank of the national economy.

   The central bank, serving these functions, it is thus regulator of all money in circulation within the country and the balance of payments, on the other hand, is a state bank's lending to the government, debt service and cash handling state budget.

2. The organs of the Polish National Bank are:
   
   a) President of the NBP,
   
   b) Monetary Policy Council,
   
   c) Board of the NBP.

3. President of the NBP is appointed by the Parliament, at the request of the President, the six-year term. Chaired by the President of the NBP Monetary Policy Council, the NBP Management Board and the Committee on Banking Supervision.

   The Monetary Policy Council is monetary policy and identifies ways of its implementation, including in particular the level of interest rates of the NBP (rediscount, lombard, deposit, reference) and the minimum reserves of commercial banks and the amount of interest, and also sets out the principles of open market operations.

4. The main objective of the central bank is to ensure the stability of national currency, and such an impact on the national economy that followed the sustained economic growth and falling unemployment.

   The structures of the Polish National Bank - our central bank - in 1990 created the Department of Supervision, which is then transformed into the General Inspectorate of Banking Supervision [GIBS]. In 1998, the revised Banking Law has entrusted the supervision of Polish banks, a specially appointed Committee on Banking Supervision. The executive organ of the Committee on Banking
Supervision is the General Inspectorate of Banking Supervision, functioning within the Polish National Bank.

1.1.3 Guarantee Bank Fund (BFG)

The Polish banking system also falls within the Bank Guarantee Fund [BFG], which was created by an Act of the BFG of 14 December 1994. The main task of the Bank Guarantee Fund is to ensure the return of deposits and providing financial support for the formation of an emergency solvency under the terms of Act. The Fund is also required to collect and analyze information about the financial situation of banks in order to appropriately early detection of potential threats.

Deposit guarantee system in Poland is universal and mandatory - includes all banks and branches of foreign banks. Banks may also create a contractual (voluntary) deposit guarantee schemes, designed complementary to the compulsory system.

Polish banking system since the beginning of the transformation process, and therefore since 1989 had a clearly formulated goal, which was to adapt the banking sector to the requirements of the European Union. Since 4 May 2004, Poland became a member of the European Union, and our banking system smoothly into a composition in the structure of European banking. Polish National Bank became part of the European System of Central Banks. Further direction of the transformation of the Polish banking system will adjust the criteria for banks in the EMU, and thus operating in the euro area. Tasks for the coming years will therefore need to adjust the monetary-credit policy, accounting, reporting, and billing system, information technology and telecommunications. These works are already well advanced and it can be assumed that - as in the case of the European Union - and also the inclusion of our banks in the structure of the Economic and Monetary Union will be in a collision, and the Polish banking system will become part of Euroland. The Polish currency is called the Zloty and it is internationally abbreviated as PLN. The Zloty is made up of 100 Groszy. There are 10, 20, 50, 100 and 200 Zloty bills.
1.2. Payment in Poland

When shopping in Poland you will need to pay in the local currency. You will need to exchange your Euro, Dollars or other currency for Zloty because no other currency will be accepted. Exceptions are the regions that border Germany, where the Euro is likely to be accepted. However you will get bad exchange rates so it is recommended that you pay with Zloty here as well¹.

You can change money in banks, where you will be charged commission for the transaction. You can also go the exchange office which usually provides services without commission and usually offers better exchange rates than banks.

In most places in Poland you can also pay for your shopping by using your bank card (many types are accepted). Credit cards can usually only be used in larger cities and tourist areas and you may be charged to use them.

Travelers cheques are the safest way of carrying money. However, they are only accepted by main banks and hotels. They are not accepted by exchange office.

1.3. Bank account

To open a bank account in Poland you will usually have to provide your passport and a postal address, which does not have to be in Poland. Sometimes additional documentation is needed. Most expats will find they need a local bank account for day-to-day living (paying bills, receiving salary, etc.).

There are different types of banks and all of them offer different services. In most banks you can easily open any type of account without major problems. There are also international banks located in Poland, among which you can find the most common European banks.

While services offered are more or less the same with every bank, charges differ greatly. Depending on what services you mainly want to use you should take some time to compare different offers.

Usually you will have to pay monthly fees of around 15 to 20 PLN for your account. Additionally there are charges for transactions and direct debit authorities. Online banking, credit cards and overdrafts are available with many banks but fees vary considerably.

¹ http://www.development.wne.uw.edu.pl/index.php/Main/Students
If you are an EU citizen and study in Poland you can take advantage of special student offers. Most of the time these offers include no monthly fees and free online banking. In addition to your passport you will have to provide a certificate of matriculation.

1.4. Transferring money to Poland

Cash worth up to 10,000 € can be brought in to Poland without declaring it. If you want to bring in more money you will need to fill in a declaration form at the border.

If you want to transfer bigger amounts of money from or to Poland it is advisable to make use of the EU-Standard-Transfer. This is the most convenient and inexpensive option. However, it can only be used for transactions within the EU.

For transactions between Poland and non-EU countries there are several options, including Western Union, MoneyGram and iKobo money transfers.

2. FORM OF DOING BUSINESS IN POLAND

2.1. General information

The principal legal act governing business activity in Poland is the Economic Freedom Act of 2 July regulates the undertaking, running and winding-up of businesses in Poland, as well as tasks of administration in this regard.

2.2. Entry in the Business Activity Register

Business registration in Poland is quite easy. If you want to start a small business or become self-employed, it is relatively easy to register at the appropriate town or community administrative office.

The trader can take a business after obtaining the registration of entrepreneurs in the National Court Register or the Register of Economic Activities. Capital Company in the organization may undertake an economic activity before obtaining a business registration, subject to entry in the records of individuals who are entrepreneurs. This entry in the register of entrepreneurs

http://www.justlanded.com/english/Poland/Poland-Guide/Money/Money-in-Poland
is defined by separate regulations. To register your company should therefore go to the office of the municipality or municipal office, together with the identity card and fill prepared by the office of form - application. Application for entry in the register of economic activities will be charged £ 100 for each modification of a registration fee is 50 EUR.

Application for registration of business records should include:

   a) business name, company name and Social Security number of the place of residence of the entrepreneur
   b) term
   c) course of business carried on in accordance with the Polish Classification of Activities (PKD)
   d) date of commencement of business

Entry in the register of economic activities makes the registration authority, i.e., mayor or president of the city, within 14 days from the date of filing. After the entry of an entrepreneur is a certificate of registration for the record business. Once you have navigated through all of that you will finally be ready to kick off business!

2.3. Types of business

2.3.1 Civil partnership

Unlike limited liability companies as a partnership has no legal personality, not a legal body which does not have legal personality as well as partnerships, but the structure is governed by the law of obligations (Article 860-875 of the Civil Code). Is thus not an independent body of law, those rights are civil partners of the company. Therefore, a partnership does not own property - acquired the rights and liabilities assumed included in the common property of members, which is their joint ownership (or, being precise, commonality) total. Also partners, not the company, conduct any business which is subject to registration in the Register of Economic Activities in the proper reeve, mayor and mayor. Its partners are businessmen and they have a firm (entrepreneur individuating mark). Civil partnership can not have company.

Concluding an agreement the partners commit themselves to pursue a common economic purpose, as indicated, in particular, to contribute, but do not have to be gainful activity - such as the appointment is acceptable to the company's common road construction. The articles of
association should be concluded in writing for evidential purposes (ad Probation). The essence of partnership is the constancy of its composition of people, so that the partner may not dispose of its participation in the common property or its components (at least to solve the company). It is also difficult to resign from the company.

Representation and empowerment of shareholders each of the partners is both obliged and entitled to represent the company. In normal operations the board until the opposition even though one partner does not want a resolution. Anyone can perform an emergency operation, if its failure could expose the company to the irreparable losses. Partner is authorized to represent the company's affairs to the extent that it is authorized to conduct its affairs.

To achieve the company's usually necessary to create a common property that arises from the rights transferred in the form of contributions (to make things or property rights for their use) and service partners. It is presumed that the contributions from the partners are equal. For liabilities incurred in connection with the company's shareholders jointly and severally liable both common property and individual property. The right to share in the profits and losses are required to cover all the members, he may, but need not, be correlated with contributions. Therefore, if the contract provides otherwise be presumed that the share of profits and losses are equal. The obligation to cover the losses can be excluded in the contract, but do not exclude a partner from a share in profits (see the lion's share of the company).

If the contract was concluded for a period of unlimited shareholder may apply to the company by withdrawing from at least 3 months before the end of the year its contribution. With good reason does not need to keep partner period, in this situation may even terminate participation in the company concluded for a definite period. At termination of the contribution, the remaining shareholders are required to return contributions: the kind of things put into use, and the sum of the cash contribution indicated in the contract, in the absence of such a claim - the value of the contribution at the time of filing. In addition, calculated and paid in the value of assets in which they participated in the profits. Shareholder may terminate participation and its creditor. Conditions to be met for such termination shall be possible:-ineffective enforcement in the past 6 months, conducted with the movable-is a creditor obtained a personal-seizure rights in the event of a shareholder of the Company or termination of participation. The notice period for a personal creditor of 3 months, but if the contract provided for the shorter it can be applied here.
Addressing the company’s - The Company, for important reasons may be terminated by the court at the request of any of the partners. In this case the company shall terminate on the date of bankruptcy partner. After the dissolution apply mutatis mutandis the provisions of joint ownership in undivided shares. With modifications: after payment of debts calls on members contributions, and the remainder of the estate is divided according to their share in the profits. Until 8 January 2009 (date of entry into force of amendments to the Commercial Companies Code), have to transform the company into a civil partnership. Namely, if each of two consecutive financial years of the company revenues exceed the total civilian, to which special rules associated to the start of the accounts (it was initially equivalent to 400 thousand, Then 800 thousand. And finally 1.2 million), a company subject entry in the register of entrepreneurs of the National Court Register. At the same time the civilian members of the company stayed with the proper deletion of the Business Activity Register. Since the implementation of this requirement was difficult to enforce the legislature gave it. Conversion of these (like any other transformation of a commercial company), however, is still possible, but left it optional will of the shareholders.

Civil partnership purpose is an operation of a small business. There must be established by at least two natural or legal persons or organizational unit without legal personality which was granted a legal capacity on the basis of a specified act. There’s no needed for the minimum capital. There’s no needed for the legal personality. It means that it is the partners, not the partnership itself, who are the operator. Civil partnership is set up according to the general principles of the Civil Law. Each partner is jointly liable for the debts and incomes of the partnership. Civil partnership includes the PIT Declaration, Personal Income Tax, or CIT – Corporate Income Tax. It depends on the partner’s status. Each of the partners pays taxes separately. The entrepreneurs should previously register in the Business Activity Register as well and then conclude a civil partnership agreement on writing. Business activity entitled to exercise business on the territory of Poland. Each partner has right to represent a company.

2.3.2 Registered Partnership

Registered partnership purpose in an operating business on a larger scale. There must be established by a minimum of two individuals or legal persons or organizational units without legal personality which was granted a legal capacity on the basis of specified act. There’s no
needed for the minimum capital. Registered partnership is a personal partnership. It means that partnership possesses a legal capacity and may in its own name acquire rights, including ownership of immovable property and other rights, incur obligations, sue and be sued. Each partner is liable without limitation and is taxed separately. Taxes that partners are able to pay are same as in the civil partnership. PIT and CIT. A partnership must be executed in writing, whereupon the partnership should be entered into the National Court Register. The economic activity could be conducted by the foreign persons from the UE and UFTA. Each partner has right to represent a company.

2.3.3. Limited partnership

Limited partnership purpose is for the conducting business under its own business name. There must be at least two individuals or legal persons or organizational units without legal personality which is granted a legal capacity on the basis of a specified act. Legal personality is same as in the Registered Partnership, Taxation also. There’s a little bit a difference in the liability. At least one partner is liable to the creditor for the debts and obligations of the partnership without limitation and at least one partner has no limited liability. A business name of limited partnership includes a name or a business name of a limited partner and this partner is liable for obligations without any limitation. The limited partnership must be executed in notarized form and signed by all partners that are liable to the creditors for the debts and obligations of partnership without limitations. Then, the partnership should be entered to the National Court Register. A limited partner may represent the limited partnership only with the capacity of attorney. Partnership, just like Register one, may also be represented by a proxy.

2.3.4 Limited Joint-Stock Partnership

This partnership is established for the purpose of operating a larger-scale business. Must be established by at least two individuals or legal persons or organizations units without legal personality which is granted a legal capacity on the basics of a specified act. In the difference to the partnerships before, Limited Joint-Stock Partnership needs a minimum capital 5000 PLN. Legal personality is same as in Limited and Register partnerships. Liability is same as in the limited partnership. Taxation also. Establish process also. Limited Joint-Stock Partnership
is represented by the general partners who are not deprived of the right to represent the partnership under the partnership deed or by valid court decision.

2.3.5 Professional Partnership

This kind of partnership conducts business under its own business name. Must be established by at least two individuals qualified to pursue the given profession. Legal personality is the same as in the partnerships I describe before. A partner is not liable for the debts and obligations of the partnership incurred by the pursuit of a profession by other partners, or resulting from the actions or omissions of the partnership's employees who at the time of providing a service related to the company's business were commissioned by and answerable to another partner. The deed of partnership may provide that one or more partners are liable for the debts and obligations of the partnership to the same extent as that of a partner in a registered partnership. Every partner shall be liable for obligations of the partnership with all his assets jointly and severally with the remaining partners and with the partnership for obligations which not have arisen with relation to practicing liberal profession by the remaining partners.

There’s no a CIT tax. Every partner pays taxes itself. PIT Declaration – Personal Income Tax. Establish process is typical. So the notarized form and entered into the National Court Register.

The economic activity in the form of professional partnership may by conduct by:

1) foreign natural persons from the European Union Member States and European Free Trade Association (EFTA) member countries - parties to the European Economic Area Agreement and foreign persons from countries which are not members of the treaty on European Economic Area, which may enjoy economic freedom on the basis of agreements concluded by those states with European Community and its Member States,

2) other natural persons than those referred to in 1) who are entitled to conduct economic activity within the territory of Poland, In addition persons specified in the 1) and 2) should comply with requirements binding within the territory of Poland concerning practicing a professional profession Each partner has right to represent a company,
unless deed of partnership states otherwise. In a professional partnership
Management Board may be optionally appointed. Professional partnership may be
represented by a proxy

2.3.6 Joint-stock company

Established for the purpose of operating business on a large scale, May be established by one
or more persons; exception: it may not be established solely by a single-member limited
liability company.

2.3.7 Branch office

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 foreign entrepreneur's
business activity carried out abroad. In other words, the business pursued by a branch office
may constitute only a part of the entire business operations conducted by the foreign
entrepreneur¹.

A branch office may engage in business activity following its entry into the Register of
Entrepreneurs. The principles of registration are laid down in the Law of 20 August 1997 in
the National Court Register (Journal of Laws, No 121, item 769 as amended). Apart from
complying with the requirements of the above-mentioned law, the foreign entrepreneur must
meet the following formal requirements to obtain an entry in the Register of Entrepreneurs²:

If the foreign entrepreneur sets up more than one branch office in Poland, such documents
only need to be placed in the registration files of one branch office, provided that a reference
is made in the registration files of other branch offices together with the identification of the
Court in which such files are kept and the number of the Registry division³.

A branch office is obliged to:

¹ http://www.paiz.gov.pl/index/?id=8d8f733a7c2a2ea60df6439a28a2b9a3
² http://www.youradvocate.net/business/business_mattersd.html
³ http://www.paiz.gov.pl/index/?id=8d8f733a7c2a2ea60df6439a28a2b9a3
a) use the name of the foreign entrepreneur in the language of the country in which his
registered office is located, together with the Polish translation of the entrepreneur's
legal form of operating and with the phrase "oddział w Polsce" its a sine qua non term.
b) keep separate books in Polish in accordance with the provisions of Polish accountancy
laws

notify the Minister of the Economy of any factual and legal changes, (such as the winding-up
of the foreign operator establishing the branch office or forfeiture of his right to conduct
business activity or possess property) within 14 days following the occurrence of such
changes. Polish law requires, however, a branch office to maintain separate accounts¹.

2.3.8. Representative office

A foreign entrepreneur may also set up representative offices 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 organizational and functional structure of his
or her business. Therefore, the entrepreneur conducting the business activity is considered to
be the foreign investor him or herself².

In legal terms, a representative office set up by a foreign entrepreneur is a subordinated
organizational entity functioning with the purpose of advertising and promoting the business
of the foreign entrepreneur. Advertising and promotion are the constituent elements of the
foreign entrepreneur's business activity³.

In addition, a representative office is not a self-balancing unit. Any division of property by the
entrepreneur, if effected, is of a purely technical and organizational nature.

The objectives of the representative office are not necessarily coherent with the objectives of
the business activity because the representative office functions with the purpose of
advertising and promoting the business of the entrepreneur.

Representative offices may also be established by foreign persons appointed to promote the
economy of the country of their headquarters, but the scope of activities of such representative
office may be limited exclusively to advertising and promotion of the economy of the said
country.

¹ In accordance to Accountancy Law of 29 September 1994
² http://www.paiz.gov.pl/index/?id=8d8f733a7c2a2ea60df6439a28a2b9a3
The application for registration should be made in Polish and specify:

1. the name, registered place of seat and legal status of the foreign entrepreneur setting up a representative office,

2. the business objectives of the foreign entrepreneur setting up a representative office,

3. the first name, surname and address in Poland of a person authorized to represent the foreign entrepreneur in a representative office,

4. the address of a representative office in Poland.

The following documents should be attached to the application referred to above:

- the founding deed (articles of association, statutes) of the foreign entrepreneur (if the foreign entrepreneur operates upon such founding document), an excerpt from a Commercial Register or equivalent thereof, (if the foreign entrepreneur operates upon such founding document),
- a statement from the foreign entrepreneur concerning the establishment of a representative office in Poland, document confirming that the foreign entrepreneur has a legal title to premises or a real estate in which activity of the representative office is to be conducted.

The documents in foreign languages should be submitted together with their sworn translation into Polish. This requirement arises from Art. 46 Paragraph 3 of the Business Activity Law and Article 27 of the Constitution of the Republic of Poland which provides that Polish is the official language in Poland.

The requirement to disclose information on the objects of business activity helps determine whether the advertising and promotional activities that a representative office intends to carry out indeed correspond to the foreign operator's business activity. Although the law does not specify how detailed the description of the objects of business activity ought to be, the assumption is that enough detail must be provided in order to allow the registration authorities to duly perform their obligations set out by provisions concerning the refusal to grant a decision on entry in the Register, or ban on the conducting of activities by a representative office.

As regards documents attached to the application, particular attention should be paid to the foreign entrepreneur's founding deed. This is an instrument of constitution, formation or appointment of the entrepreneur. Its character may vary from one legal system to another. The differences concern mainly the legal and organizational forms in which entrepreneur may take up and conduct business activity. This is of key importance to commercial companies.
The setting up of a representative office requires entry in the Register of the Representative Office of Foreign Entrepreneur, which is kept by the Minister of the Economy.

A certificate of registration entry is issued. It should contain data from the application, as well as the entry number and date. If a certificate has defects in its form or contents or does not include information present in the entry, the foreign entrepreneur may apply for correction of the certificate.

Minister of the Economy issues a decision whereby the application for entry in the Register is rejected on the following grounds: the existence of a representative office would pose a threat to national security and defense or to a State secret or to any other important public interest, the application for registration concerns activities which surpass advertising and promotion of the foreign entrepreneur, or has defects that have not been remedied within the set time limit, or lacks the required documentation.

An entrepreneur applying for entering a representative office into registry is obligated to pay a stamp duty in the amount of 6713 PLN.

A foreign entrepreneur who established representative office is obligated to:

a) use the name of the foreign entrepreneur in the language of the country in which his or her registered office is located, together with a Polish translation of the name of the economic entrepreneur's legal form and the phrase "przedstawicielstwo w Polsce";

b) keep separate books in accordance with the provisions of laws on accountancy;

do notify the Minister of the Economy of any factual and legal changes concerning data included in the application, as well as of the commencement and termination of any proceedings conducted to wind-up the business of the foreign entrepreneur and of the forfeiture of his right to conduct business activity or possess property, no later than 14 days from the time upon which such events take place.

The competent Minister of Economy shall issue a decision to prohibit the foreign entrepreneur from conducting the economic activity in a representative office if:

1. a representative office has committed a gross violation of Polish law or fails to perform its obligations arising from the provisions of the law;
2. wind-up proceedings have been instigated against the foreign operator who has set up a representative office, or the right to conduct business activity has been forfeited by the entrepreneur;
3. activities of the foreign entrepreneur pose a threat to national security and defence or to a State secret or to any other important public interest.

2.4. Business taxes

Polish corporate and income tax are at 19%, respectively. Value Added Tax (VAT) is 22%. Companies with an annual turnover of less than €10,000 are exempt from VAT payments. Once your company's turnover has been more than €10,000 you have to make a tax declaration and will then have to pay the corresponding tax. Of course, you are allowed to set your advertising costs and other expenses off against tax liability. It then is important that you keep all invoices for the respective year, since they have to be handed in with the tax declaration\(^1\).

If you are a member of the EU and act as a sole trader (self-employment), you can make demands on a reduction of the ZUS-contributions (about 300 PLN instead of at least 900 PLN) when founding your first company in Poland. In general it is a good advice to find a competent accountancy to do your bookkeeping and deal with all of the administration for a fixed monthly price.

3. REAL ESTATE AND REAL PROPERTY

3.1. General information

The rules governing the acquisition of real estate in Poland, established by law for the purchase of property by foreigners. On Polish entry into the EU have removed restrictions on the purchase of real estate by citizens and businesses of the European Economic Area (EEA). This does not mean, however, that natural and legal persons in the EEA may be purchased without any obstacles each property situated in Poland. Principle is that, with effect from 1 May 2004 are not required to obtain authorization from the Minister of Internal Affairs and

\(^1\) http://www.uhy.com/media/PDFs/doing_business_guides/Doing%20Business%20in%20Poland.pdf
Administration by foreigners who are nationals or companies of the EEA, with the exception of purchase: * agricultural land and forests for 12 years after the Polish accession to the EU * a second home for a period of 5 years of the Polish accession to the EU.

Before submitting an application for a permit to acquire real estate in Poland, the foreigner should complete the necessary documents. These documents must specify the legal status of an alien, and include data relating to real estate, is seeking to acquire. As for the documents defining the legal status of an alien, a foreigner who is a natural application for authorization to purchase property in Poland should attach a copy or a copy of documentary proof of identity with an indication of nationality, place of birth and address, and if that person carries on business -- an extract from appropriate register or registers. In the case of an alien who is a legal person or company without legal personality, it should attach to the application a copy or an extract from appropriate register. As for the documents specifying the property, it should be: a copy of the Land Register or a certificate from a collection of documents, extract from land register together with the cadastral maps, an extract from the current zoning plan, or failing that - the study developed. If the property was acquired as a result of merging or splitting, be accompanied by a list of changes or a decision approving the land division or merging properties.

Foreigners applying for a permit to purchase property which is a separate subject property, shall enclose the copy of the Land Register or a certificate from a collection of documents. In addition to the application for authorization to purchase foreign real estate should include the vendor's statement expressing the will to sell real estate to a foreigner, in the case of acquisition of property as a result of merger (division) of companies - agreed on a plan merger (division), together with the draft resolutions on merger (division) and the draft contract or statute of the acquiring company, divisional or newly established company.

Foreigners applying for a permit to purchase agricultural property must also submit a statement of Agricultural Property Agency, it is not exercised or intends to exercise his discretion under the Act of 11 April 2003 on the shaping of the agricultural system of preemptive real estate question.

Minister of Internal Affairs and Administration may grant the alien authorization to acquire real estate or purchase of shares, if the threat is not likely to defense, state security or public order, and if he can show that the circumstances relating to his ties with the Polish Republic. Provisions of the Act do not apply when the transformation of the company and the
acquisition of real estate as a result of statutory inheritance. Any legal action, such as the registration of ownership or perpetual usufruct can not be made without the submission of the authorization of the Minister of Internal Affairs and Administration. If the permit contained special conditions are to be submitted evidence to fill in the form of official documents.

Permit is issued in the form of an administrative decision based on the complex in this regard the proposal of an alien. In proceedings relating to the acquisition of property, the provisions of the Code of Administrative Procedure.

3.2 Formalities

The Polish law anticipates the possibility of acquiring properties by foreigners but the whole process is very time-consuming and it needs many formalities to be done. Such strict rules, especially, as it comes to acquiring farmlands and forests by foreigners, from the 12 years close season/period which is a kind of privilege obtained by Poland while accessing the European Union (1st may 2004y.). The 12 years close season means that, in order to acquire a farmland you have to get a special permission which is issued by the minister of administration. The art.1 of the Polish act about acquiring properties by foreigners' states that the following conditions must be met: 1. Acquiring property by a foreigner needs permission. The permission is issued as a decision by the minister of administration, if the objection will not be submitted by the ministry of defence. In the case of agricultural properties, if such objection will not be submitted by the minister of agriculture. The art. 1a states:

1. Such permission (art.1ust.1) is issued on foreigner's application, under the condition, that it will not cause any danger for country's defence, its safety and public order and if there is no danger for social politics and social health.

2. Foreigner will give an evidence of his connection with Poland. One of the following connections should be met: - Polish nationality or Polish origin - Marriage with a Polish citizen - Permission on residing on time meant (temporary resident permission) or on settlement - Running business or rural activities according to the Polish law

3. The application should determine:- Applicant and his/her legal status - Acquired property - Person who sells the property - Comprehensive information about the aim and possibility of acquiring the property
4. The application should be completed with documents which confirm fulfilling requirements indicated in the application (art.1a ust3)) and in art.1a ust.2 art. 2. In the permission, the minister of administration, can set some special conditions, which must be fulfilled. The area of the acquired property, in order to supply foreigner's life requirements, can not be bigger than 0,5 ha and in the case of art. 1a ust.2.p.5 the area of the acquired property should be in relation to the real needs which stem from the specification of agricultural activity. 12 years close season/period does not concern the citizens of EU, who are going to be farmers by profession according to the principle of self-employment, if they stayed in Poland legally, without any intermissions, at least 3 years and they rented and personally cultivated the land which ownership they are going to obtain. As it comes to acquiring properties in such provinces like: warmińsko - mazurskie, kujawsko - pomorskie, pomorskie, zachodnio-pomorskie, lubuskie, dolnosłaśkie, opolskie, wielkopolskie, legal and constant stay should last at least 7 years. Foreigners who fulfill these requirements will be subjected to the procedures appropriate for Polish citizens.(the Polish act of agricultural system 11.04.2003).5.Without permission foreigner, who doesn't live in Poland and isn't marriage with polish citizen can buy: - one flat,- other small premises, like garage

EU citizen: Can buy almost all real-estate without permission, exceptions are: - acquiring farmlands and forests by foreigners, from the 12 years close season/period until Poland accessed the European Union (in some provinces that term is shorter), - second house from the 5 years close season/period until Poland accessed the European Union.

4 EDUCATION

The Act gives EU citizens the right to study at Polish universities in the same way as the Poles. This means that private schools, they will pay the same fees as the Poles, and not, as yet, much higher. Lectures, exercises, tests and diploma examinations may be conducted in foreign languages. For foreigners who do not speak Polish or know him insufficiently foreign host universities will have to organize classes in Polish language course or in the form of additional classes of no more than 1 school year. A foreigner can also take a job as a university teacher without having to obtain a work permit. An alien may take science in high school, if he has the power to take such a study and submit a medical certificate indicating the absence of contraindications to study in the type of school.
Foreigners have to pay for each year of study. In the case of difficulties, leading the school authorities can reduce costs, spread them on the installment or annul. Citizens of countries that belong to the EU will not be eligible for government scholarship. Or for that study in Poland on the basis of the existing Polish citizens, except the right to social scholarship and other benefits. At the same time from the academic year 2005/2006 to be made another change. Citizens of EU countries in the canvassing of the studies will be able to decide whether they will be treated as foreigners or as EU citizens. If you choose the first solution, it will have the right to seek scholarships.
III. GENERAL INFORMATION ABOUT POLAND

1. Quick Facts

1. The Capital: Warsaw
2. Government: Republic
3. Currency: Zloty (PLN)
4. Area: 312,685 km²
5. Population: 38,636,000
6. Language: Polish
7. Religion: Roman Catholic 93 %, Easter Orthodox, Protestant
8. Electricity: 230V/50Hz (European Plug)
9. Calling Code: 00 48
10. Internet TLD: .pl
11. Time Zone: UTC+1

1. www.nationsonline.org/maps/poland_map.jpg
2. Regions

Poland's administrative regions are called voivodeship. Some English dictionaries use the word, The word is roughly equivalent to a duchy or a district.

1. **Central Poland** (Łódź, Masovia, Greater Poland, and Kujawsko-Pomorie) A varied landscape and the location of Europe's largest natural forest, profusion of wildlife, bird-watcher's paradise, inland dunes, the enormous cityscapes of Warsaw and Łódź.

2. **Northern Poland** (Pomeranian Warmian-Masurian and West Pomeranian) Home to Poland's attractive seaside; sandy beaches with dunes and cliffs; lakes, rivers and forests.

3. **Western Poland** (Lubuskie, Lower Silesian and Opolskie) With Beautiful Wrocław, called the Polish Venice.

4. **Eastern Poland** (Podlaskie and Lublin) Unique primeval forests and picturesque backwaters (e.g. Biebrza river) with protected bird species make the region increasingly interesting for tourists.

5. **Southern Poland** (Małopolskie, Silesian, Subcarpathian and Świętokrzyskie) Home to spectacular mountain ranges, the world's oldest operating salt mines, fantastic

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landscapes, caves, historical monuments and cities. The magnificent medieval city of Kraków is a major metropolitan center.

3 Metropolitan Area

There are a lot of big cities in Poland that are worth seeing. Most of them have a flourishing medieval history.

1. Warszawa - the biggest city and capital of Poland, and one of the EU's thriving new business centers. The old town, demolished during World War II, has been rebuilt in a style inspired by classicist paintings of Canaletto.

2. Kraków - the "cultural capital" of Poland, and its historical capital during its formative years in the Middle Ages. In modern times Krakow became one of the largest tourism centers in Europe. The historical center is filled with old churches and many monuments, the largest European medieval marketplace, and plenty of magical pubs and cafes; all attract millions of visitors from around the world each year. Its location is a great starting point for trips of any kind.

3. Gniezno - first capital of Poland in the 10th and 11th centuries. Well-preserved monuments from that period, as well as a medieval Old Town and many monuments from later epochs.

4. Poznań - the merchant city, considered by many as the birthplace of the Polish nation (along with Gniezno). Vibrant night life and many historical monuments make it an interesting stop for tourists.

5. Łódź - once renowned for its textile industries, the "Polish Manchester" has the longest walking street in Europe, the Piotrkowska Street, full of picturesque 19th-century architecture.

6. Wrocław - the old Silesian city presents a perfect mixture of Gothic and baroque architecture which is one of the biggest and finest in Europe (the number of churches is even greater than in Kraków); it was also destroyed during World War II and successfully rebuilt. Placed on 12 islands, it has more bridges than any other European
town except Venice, Amsterdam and Hamburg (which has more than the other two combined).

7. **Gdańsk** - one of the old, beautiful European cities, right on the Baltic coast. Although it was destroyed in World War II, it has been perfectly rebuilt. The city is a good departure point to the many sea resorts along the north coast.

8. **Szczecin** - one of the most important cities in Pomerania since the Middle Ages. An enormous harbour, monuments and old parks in the centre, museums, etc.

4 **Transit. Travel by air**

Air travel enables you to get to the largest Polish cities quickly and comfortably. The Warsaw Okęcie airport itself maintains direct connections to about fifty cities in more than thirty countries in Europe and the world. International connections are also offered by airports in Gdańsk, Katowice, Łódź, Poznań, Szczecin, Wrocław and Krakow.

The main Polish air carrier is Polskie Linie Lotnicze LOT (www.lot.com). It offers domestic and international flights. The largest airlines, such as Lufthansa, British Airways, KLM or Air France also use Polish airports.

*International airports:*

Gdańsk (Rębiechowo) - Lech Wałęsa Airport http://www.airport.gdansk.pl
Katowice (Pyrzowice) – International Airport http://www.gtl.com.pl
Krakow (Balice) – John Paul II International Airport http://www.lotnisko-balice.pl
Łódź – Władysław Reymont Airport http://www.airport.lodz.pl
Szczecin (Goleniów) – NSZZ Solidarność Szczecin Goleniów Airport http://www.airport.com.pl
Warsaw (Okęcie) – Frederic Chopin Airport http://www.polish-airports.com
Wrocław (Strachowice) – Wrocław Airport http://www.airport.wroclaw.pl

*Budget airlines*

Using budget airlines may be very advantageous. Budget carriers offering flights to Poland are listed below:

- Aer Lingus http://www.aerlingus.com/
- Air Italy http://www.airitaly.eu/
- Click Air http://www.clickair.com/
- EasyJet http://www.easyjet.com/
- Germanwings http://www.germanwings.com/
- Norwegian http://www.norwegian.no/
- Ryanair http://www.ryanair.com/
- Wizz Air http://www.wizzair.com/

Due to the dynamically changing offering of budget airlines, it is worth looking for connections through search engines such as

http://whichbudget.com/pl/
http://www.aero.pl/

2. Travelling by train

Railway travel enables you to reach most of the cities and towns in Poland. The Polish carrier is Polskie Koleje Państwowe (PKP) http://www.pkp.pl/. It offers express (Intercity) connections, as well as passenger and fast trains, both domestic and international.

Information about the timetable may be found at railway stations on information boards and at information desks, or at the Website http://rozklad-pkp.pl/. The timetable may also be received to a mobile phone via an SMS message (details: http://www.pkp.pl/cop/rozkladsms). Information is also provided by telephone (http://www.pkp.pl/cop/telefony).

Tickets may be purchased from ticket offices at stations and via the Internet http://www.pkp.pl/cop/biletprzezinternet
3. Travelling by bus

You can travel by PKS buses to smaller places which cannot be reached by train. There are numerous divisions of Przedsiębiorstwo Komunikacji Samochodowej (Motor Transport Company) all over Poland. Their timetables and pricelists may be viewed at bus stations on information boards and at information desks, and at the appropriate Websites. Tickets may be purchased from ticket offices or from drivers directly before the departure.

Below, we provide links to PKS Websites in the largest cities:

Białystok: http://www.pks.bialystok.pl/
Bydgoszcz: http://www.pks.bydgoszcz.pl/
Gdańsk: http://www.pks.gdansk.pl/
Gorzów Wielkopolski: http://www.pks-gorzow.pl/
Katowice: http://www.pks.katowice.pl/
Kielce: http://www.pks.kielce.pl/
Kraków: http://www.pks.krakow.pl/
Łódź: http://www.pks.lodz.pl/
Olsztyn: http://www.pks.olsztyn.pl/
Opole: http://www.pks.opole.pl/
Poznań: http://www.pks.poznan.pl/
Rzeszów: http://web.pks.rzeszow.pl/
Szczecin: http://www.pks.szczecin.pl/
Warszawa: http://www.pksbilety.pl/
Wrocław: http://www.polbus.pl/
Zielona Góra: http://pks.zgora.pl/

Domestic and international coach connections are also offered by travel agents. These include such companies as:

Agat: http://www.agat.eu/
Eurolines: http://www.eurolinespolska.pl/
Intercars: http://www.intercars.pl/
Orbis Travel: http://www.orbis-transport.pl/
4. Travelling by car

The national road assistance network is available under telephone number 0719637.

There are charges for the use of motorways. The current charges and the method of their collection may be checked at the following websites:

A1 motorway: http://www.a1-autostrada.pl/

A2 motorway: http://www.autostrada-a2.pl/

A4 motorway: http://www.autostrada-a4.pl/The travel route may be planned, weather conditions may be checked and information about planned repairs and traffic obstacles may be found on the Website of the General Directorate of National Roads and Motorways (GDDKiA) http://www.gddkia.gov.pl/.

5. Car hire

You may hire cars in larger cities. Usually you may do so in the vicinity of the airport. You have to sign an appropriate agreement and pay a deposit.

6. Municipal transport and taxis

The municipal transport network functions well in larger cities: buses and trams, and in Warsaw – an underground line. It allows convenient travel within the entire area of the city. Travel passes enable passengers to avoid getting lost when driving in the city and to save on parking charges.

Websites of transport companies in the capital cities of Provinces are listed below. You may find information about ticket prices and timetables there:

Białystok: www.komunikacja.bialystok.pl

Bydgoszcz: www.zdmikp.bydgoszcz.pl
In most of the cities you may also travel by taxis. There is an extensive offer of transport companies, depending on the size of the city. You may order them by phone or simply hail down an appropriately marked car.

7. Travelling by sea

The main ports in Poland are Gdańsk, Gdynia, Szczecin and Świnoujście. Sailors may also use marinas in Kolobrzeg, Ustka, Darłowo and Łeba.

Poland has a regular ferry connection to Denmark and Sweden. The direct connections are with the following cities: Ystad, Karlskrona, Copenhagen, Nynäshamn (near Stockholm) and Rønne. Ferries leave from Świnoujście, Gdynia and Gdańsk.

1 http://www.poland.gov.pl/Transit,6078.html
Scientific sources:

4. Law of 14 July 2006 entry into the Polish territory, stay and departure from the territory of nationals of Member States of the European Union and their family members. w of 17 October 2008 to change the name.
6. www.isip.sejm.gov.pl
country nationals who are victims of trafficking or who has been the subject of action to
facilitate illegal immigration, which cooperate with the competent authorities.
qualification and status of third country nationals or stateless persons as refugees or as
persons who otherwise need international protection and the content of the assistance.
third country nationals for purposes of study, participation in a pupil exchange,
unremunerated training or voluntary service.
third-country nationals for the purpose of research.
for granting and withdrawing refugee status in Member States.
standards and procedures applied by Member States for the return of illegally staying
third country nationals.
21 Convention on Refugees. Geneva. 28/07/1951
23 European Agreement on the Abolition of Visas for Refugees. Strasbourg. 20/04/1959
24 European Agreement on transfer of responsibility for refugees. Strasbourg. 16/10/1980
25 The agreement between the Swiss Confederation and the Republic of Austria on the
establishment and operation of the International Center for Migration Policy
Development (ICMPD). Vienna. 1.06.1993
26 Agreement between the Minister of Internal Affairs and Administration of the Polish
Republic and the International Organization for Migration on cooperation in the field of
voluntary return of foreigners leaving the territory of the Polish Republic. Warsaw.
12/07/2005
4/11/1950
28 Protocol No. 7 to the Convention for the Protection of Human Rights and Fundamental
Freedoms. Strasbourg. 22/11/1984
29 Protocol No. 1 and No. 4 to the Convention for the Protection of Human Rights and
Fundamental Freedoms. Strasbourg. 16/09/1963
31 The Treaty of Accession of the Republic of Polish European Union, signed in Athens on 16 April 2003 (OJ of 2004 No 90, pos. 864 and 865),
32 The Act of 20 April 2004 on promotion of employment and labor market institutions (OJ No 99, item. 1001, as amended. Died.)
33 Regulation of the Minister of Labor and Social Policy of 10 January 2007, repealing the regulation on work restrictions for foreign nationals on Polish territory (OJ No 7, item. 54),
34 Decree of the Minister of Labor and Social Policy of 21 July 2006 on the modalities and conditions for issuing work permits a foreigner (OJ No 141, item. 1002),
35 Decree of the Minister of Labor and Social Policy of 21 July 2006 on the determination of cases in which the promise and the alien's work permit issued by the governor, regardless of the situation in the local market and criteria of issuing promises and work permits for foreigners (the OJ No 141, item. 1004),
36 Decree of the Minister of Labor and Social Policy of 30 August 2006 on a work by foreigners without a work permit (OJ No 156, pos. 1116),
37 Act of 13 June 2003 on foreigners (OJ No 128, pos. 1175, as amended. Died.)
38 Act of 14 July 2006 entry into the Polish territory, stay and departure from the territory of nationals of EU member states and members of their families (OJ No 144, item. 1043).
40 the Law from 23rd of January 2003 on the General Insurance in the National Health Fund (Official Journal 03.45.391, with later amendments)
41 http://www.uhy.com
42 http://www.paiz.gov.pl
43 http://www.eurolegal.net
44 http://www.youradvocate.net
45 http://www.justlanded.com
46 http://www.torontokg.polemb.net