

## **Poland - Information on residency for tax purposes**

### **Section I – Criteria for Individuals to be considered a tax resident**

*Pursuant to the Article 3 paragraph 1a of the Personal Income Tax Act (hereinafter: PIT Act) as a Polish resident is considered a person who has his/her centre of personal interests or economic interests (centre of vital interests) in Poland or is present on the territory of Poland for more than 183 days during a tax year.*

*Generally person is a Polish resident until he/she fulfils at least one of conditions stipulated in Article 3 paragraph 1a of the PIT Act.*

*This provision shall be applied with regard to double taxation agreements to which Poland is a party.*

*We did not publish guidelines for individuals to determine their tax residence.*

### **Section II – Criteria for Entities to be considered a tax resident**

*According to the Article 3 paragraph 1 of the Corporate Income Tax Act (hereinafter: CIT Act), legal persons whose registered office or management lies within the territory of Poland shall be subject to tax liability as regards the total of their income irrespective of the location of the sources of their revenue.*

*We did not publish guidelines for legal persons to determine their tax residence.*

### **Section III – Entity types that are as a rule not considered tax residents**

*As a general rule, in Poland fiscally transparent are partnerships: civil law partnership (spółka cywilna), registered partnership (spółka jawna), professional partnership (spółka partnerska), limited partnership (spółka komandytowa).*

*The exception of this rule is limited joint-stock partnership. In accordance with the Article 1 paragraph 3 sub paragraph 1 of the CIT Act provisions of this Act shall also apply to limited joint-stock partnership, whose registered office or management lies within the territory of Poland.*

### **Section IV – Contact point for further information**

*We do not have a direct contact point for residency.*