



Ministry of Economic Development  
and Technology

# Imports & Contractors

A full guide to importing from Poland



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# 1. Poland – basic information

## 1.1 Poland at a glance

**With almost 38 million citizens, Poland is the largest Central European economy. Strong domestic market, fast growing GDP, production and trade, central geographical location with short distance to large neighbouring markets and human capital as the country's strongest assets – this makes Poland the most preferred country to trade with and invest in the region.**

**It shares its borders with 7 other countries** (moving counter-clockwise: Germany, Czechia, Slovakia, Ukraine, Belarus, Lithuania, Russia) and the Baltic Sea. Its official name is the Republic of Poland.

**The largest city of Poland is its capital Warsaw**, which also serves as the financial and business hub of this part of Europe. Other major cities include Kraków, Łódź, Wrocław, Poznań, Gdańsk, and Szczecin as well as Silesian conurbation centred around Katowice.

**The official language is Polish.** The vast majority of the urban population speaks English. Some speak other languages, among which the most popular are English, German and Russian. However, in most cases, public administration will require usage of the official language or sworn translations of foreign documents.

**Poland is a constitutional republic with a president as a head of state.** The government is formed of a cabinet led by the prime minister. The legislative body is a parliament, consisting of two chambers: Sejm and Senat.

**Although Poland is divided into 16 administrative provinces, it is a unitary state.** It means that, except for very specific local regulations, the same legal system applies across the whole country. Income tax, customs, and most business regulations are the same in every province (voivodeship or *województwo* in Polish).

**Poland is a member state of many international organisations**, such as the European Union, World Trade Organisation and Organisation for Economic Cooperation and Development. It was a founding member of the United Nations in 1945 and since 1997 is also a member of the North Atlantic Treaty Organization

## 1.2 Economic environment

Poland has a strong domestic market, low private debt, and one of the lowest unemployment rates in the European Union. **It has its own, free-floating currency, the złoty (PLN 1 ≈ USD 0.23-0.27; PLN 1 ≈ EUR 0.22-0.24).**

The economy is diversified and not dependent on any single export sector.

In 2020, Polish GDP (measured by the purchasing power parity) totalled USD 1.3 trillion, which, according to the [World Bank](#), ranked the country as 19th biggest economy in the world. The rating agency Standard & Poor's predicts that Polish GDP will expand by [4.5%](#) this year. The [European Commission](#) is even more optimistic and estimates the GDP growth rate to be 4.8% in 2021 and 5.2% in 2022, which places Poland among the fastest-growing countries.

**In 2020, the country was the 20th largest exporter of goods and services in the world.** Its most successful exports include machinery, furniture, food products, clothing, shoes, cosmetics and, more recently, video games. Export accounts for approximately [45%](#) of the total GDP.

According to the [OECD](#), the most important sectors of Poland's economy in 2019 were wholesale and retail trade, transport, accommodation and food services (26% of GDP), industry (24.7%) and public administration, defence, education, human health and social work activities (14.6%).

The most important trade partners of Poland are other EU countries, especially Germany. The largest export partners outside the EU are Great Britain, Russia, Ukraine and the United States.

## 1.3 Infrastructure and transportation

**Poland is an important transport hub, along with the neighbouring Germany, due to its strategic, central location in Europe.**

Seaports are located all along Poland's Baltic coast. Most freight operations use harbours in Świnoujście, Szczecin, Gdynia and Gdańsk.

Over the past decade Poland has overhauled its road network. The total length of highways in Poland over 4300 km. And the country prepares to invest sizable amounts in a further development of its infrastructure. A road construction programme announced in August 2021 assumes an additional 2,500 km of motorways. There are also plans on spending [EUR 3.4 billion](#) to upgrading the railway system.

The transportation and logistics sectors are booming. The consulting firm PwC predicted that the total volume (in tonnage) handled by the Polish road carriers will increase by 22.8% in 2022, compared to 2018. Almost two third of the transport handled by them is international. The Polish road transport sector also proved to be resilient in [2021](#), when the registrations of new vehicles quickly returned to pre-pandemic level, while logistics sector grew in the area of shipping and courier services.

## 1.4 Human Capital

**Human capital is among the country's strongest assets: academic-level education is prevalent, the percentage of university students is among the highest in the world**, while Polish teenagers regularly place in the top 10 of the PISA ranking, the world's most comprehensive study of 15-year-old students' scholastic performance in mathematics, science, and reading.

In addition to that, part-time degree courses as well as professional and postgraduate training are relatively inexpensive and accessible. Therefore, long term investments in the development of back offices tailored to your needs can be easier and more cost-effective than in many Western countries.

If you think about importing Polish services rather than goods, it is good to know that Poland also has a well-developed digital infrastructure and office base. Knowledge of English at a professional working proficiency is customary for the office workforce.

## 1.5 The EU, EEA and Schengen Zone

### 1.5.1 European Union and its single market

**Poland is a member state of the European Union (EU) and part of the EU single market.**

Why is it important? There are two main reasons:

1. Access to the whole EU Single Market zone is much easier.
2. When dealing with a Polish partner or contractor, you will need to comply both with the local regulations specific for Poland and acts common for the entire EU.

The EU has an open trade regime, which has provided a stimulus for developing relationships with a wide range of trading partners. The EU is deeply integrated with other global markets. The trend can be expected to continue, as the [EU priorities for the next few years](#) are the strengthening of the economy, support for digitalisation and maintenance of close cooperation with other countries.

An important part of the EU business regulations is consumer rights. They include restrictions on promotional practices and advertising as well as regulations on personal data protection and the safety of goods. Polish products and services must be compatible with these regulations if intended for sale on the European single market.

### 1.5.2 Intra-EU Trade

**All members of the single market have removed customs between the states.** In general, goods imported from other EU countries require no specific documentation beyond a commercial invoice. So if you wish to import something from Poland to, for example, Romania, Germany, Malta or any other EU country, a commercial invoice will be the only document you will need.

Within the EU, goods from the member states are generally free of import controls. These can apply to (among others) some agricultural products, however.

### 1.5.3 Extra-EU Trade

**The EU member states share a single market, a single economic border and a single external trade policy** within the World Trade Organisation (WTO), where the rules of international trade are agreed and enforced.

Poland, as one of the 27 member states of the European Union, is a member of the Customs Union and applies the EU's customs procedures and Community Customs Codes.

The basic rules of the EU Customs Union include:

- common customs duties on imports from outside the EU,
- common rules of origin for products from outside the EU,
- no customs duties at internal borders between the EU countries,
- common definitions of a customs value.

Poland has also adopted the Common Customs Tariff (CCT) of the EU. In general, these import duties are relatively low, which is important from the perspective of the trade based on a re-export model. Applicable customs duties for specific products imported from a selected country can be found [here](#).

Transactions carried out between Poland and the European Economic Area (EEA) countries are free of duty.

As in the rest of the EU, supervision of the international trade taking place on Polish territory is overseen by local customs authority. In Poland it is the [National Revenue Administration](#).

### 1.5.4 Trade Agreements

**The European Commission has exclusive rights to negotiate trade agreements on behalf of the member states**, with the agreements later approved (or not) by the Council of the EU and the European Parliament. It means that Poland does not have any separate trade agreements with third countries and is a member of all of the EU trade agreements.

Comprehensive information on trade agreements negotiated by the EU is available on the website of the European Commission's Directorate-General for Trade: [EU negotiations and trade agreements](#).

### 1.5.5 European Economic Area

Poland is a member state of the European Economic Area (the EEA). This zone consists of the member states of the European Union and three countries of the European Free Trade Association (EFTA) – Iceland, Liechtenstein, and Norway. Switzerland is not a member of the EEA.

The Agreement on the EEA seeks to strengthen trade and economic relations between the contracting parties. It is principally concerned with the four fundamental pillars of the internal market, these being the free movement of goods, people, services, and capital.

**If you wish to import from Poland to another country from the EEA, you can do it freely, as transactions carried out between Poland and the EEA countries are free of duty. Transactions between Poland and non-EU states may, however, be subject to customs, taxes or regulations specific to your country.**

### 1.5.6 Schengen Area

**Poland is a part of the Schengen Area.** Within the area, EU citizens and non-EU citizens (as long as their stay is legalized) can move freely without border controls. It makes doing business easier for investors, employees, and contractors, and it facilitates cross-border trade.

Today, the Schengen Area encompasses all the EU countries except for Bulgaria, Croatia, Cyprus, Ireland, and Romania. It also includes four non-EU countries: Iceland, Norway, Switzerland, and Liechtenstein. Due to its geographical location, major parts of the Eastern borders of Poland are also Schengen Area borders. These include borders with Belarus, Russia (the Kaliningrad Oblast), and Ukraine.

## 2. Doing business in Poland

### 2.1 What to import from Poland

As indicated by the Polish Economic Institute's [report](#) on transformation of Polish exports, this sector was one of the main factors of Poland's rapid economic growth after 1989. At the beginning of the economic transformation, the value of Polish exports in relation to GDP was 15%. Now it exceeded 50% and still increases.

Do you want to know what goods and services Poland is famous for? Read below and search key Polish export industries.

#### 2.1.1 Goods

Flagship examples of Polish export goods are **car parts and machinery parts, food and more**. But the traditional industrial production does not end here. Components or whole vehicles for virtually every type of transportation are manufactured in Poland and exported abroad. This includes the **rail transport** sector, **yachts and boats, aviation** and even **equipment and technologies required for space exploration**. Industrial machinery and IT equipment are also to be taken into consideration.

Another example is **furniture and wood products** such as windows or doors. Polish window producers are known for their value for money, and Poland is currently a top exporter of this commodity.

Poland is also a European leader in the production and export of **household appliances**. Some of the Polish companies from this branch have been active in their field for over seventy or even ninety years!

When it comes to technologically advanced products, **professional electronics, space exploration technologies** and **high-tech products from the field of security** or **dual-use goods** must be mentioned. Poland is also the country where a wide range of **medical aid products** come from. This include **pharmaceuticals, medical dressings** and **medical devices** like eg. prosthetics, hearing aids or surgical equipment.

When it comes to more traditional products, the **agri-food** sector remains a strong point on the map of Polish exports. The value of domestic exports of products from this sector in 2020 amounted to EUR 34 billion. **Fresh, frozen and cured meat** (especially poultry), **fish, dairy and milk** are currently [the most important export products](#) from this sector. Among fruit and vegetables, Polish export hits are **fresh mushrooms, onions and apples**. The country is also renowned for the food cupboard or convenience products like **pasta or sweets**. Polish prepared food, eg. **deep-frozen bakery goods** are bought by the HoReCa enterprises in the whole Europe.

In the past, the traditional Polish export goods were **textiles and clothing**. This continues to this day, as not only clothes made in Poland are imported and sold by both luxury and chain retailers. Also original Polish brands, offering **clothing, shoes, jewellery and accessories** gain more and more attention from fashion lovers around the world. And since we are talking about fashion and trends, as consumers are more and more eco-aware each year, Polish **zero waste, bio or organic products** like cosmetics can be a path to success., This includes especially cosmetics. Many Polish companies offer top-quality products certified with widely recognised Ecocert or Cruelty-free labels.

Speaking of cosmetics, whether in their eco or traditional renditions, the whole **chemical industry** sector needs to be mentioned. **Toiletries, house cleaning products, fertilizers or packaging** – all this is manufactured in Poland by producers with decades of experience.

Do you prefer bottles made of glass rather than plastic? Go for famous Polish **glassware and handmade** ceramics There are brands in the field that have reached an applied art icon status. What is even more important, they are already present in multiple markets abroad. Polish glassware producers offer both casual and premium lines, as well as products addressed specifically to the HoReCa sector.



## 2.1.2 Services

Poland is well-known in the world for its IT professionals. Polish **programmers, computer graphic designers and computer technicians** have grown to become a world renowned brand. Also, an interesting fact is that **e-commerce** in Poland is growing much faster than in many other EU countries, according to 300Research and ImpactCEE.

The other type of activity that requires highly qualified staff and good infrastructure is of course **R&D**. Number of the R&D companies has grown by almost one third from 2015 to 2019. Polish population is well educated – in 2020, the percentage of people aged between 25 and 34 who graduated from higher education was 42.4%. This places it above the EU average. In many Polish municipalities, you can find **industrial and technological parks** that play a role of local R&D centres. These centres are dedicated to cooperation with business. In the financial terms, the ratio of amount spent by all sectors on R&D in relation to GDP is growing. The share of private companies in the expenditure doubled across the period of 10 years (from 2008 to 2018). And if you are looking for any type of design, you do not have to search far. Polish design studios, whether specialised in **graphic design, architectural projects or artistic installations** of various kinds, are well-known across the world.

When talking about architecture, one cannot forget about Polish **construction** workers. The consultancy Deloitte indicates that the largest Polish construction groups already are present in the East European, German and Scandinavian market. The sector, however, has a big potential for widening its presence in the foreign countries. Polish **logistics** companies are also worth recommending. Not only because of the competitive prices, but also because of the central location of Poland in Europe and at the border of the Schengen Area.

## 2.2 Finding a contractor in Poland

There are many ways in which you can find a contractor in Poland. Here you can find out more about the most popular ones.

### 2.2.1 Chambers of commerce

**Chambers of commerce facilitate trade between companies from different countries.** They usually are able to offer detailed information or services regarding import and export. Chambers can also help you find a matching contractor. Frequently, the chambers also offer trade shows or seminars. Many of them can facilitate the process of trademark registration or business arbitration.

### 2.2.2 Polish Investment & Trade Agency and Foreign Trade Offices

**The Polish Investment and Trade Agency (PAIH) supports international trade and inflow of the investments to Poland.** The Agency assists in overcoming administrative and legal procedures, helps to develop legal solutions, find a suitable location, reliable partners and suppliers.

They actively work with the leading Polish sectors and have the latest and most accurate information on the import opportunities. Their website can be found [here](#).

In order to offer direct assistance to both Polish businesses abroad and companies that would like to cooperate with Polish contractors, PAIH has established a network of support all over the world. Their Polish Foreign Trade Offices (ZBH – Zagraniczne Biura Handlowe) operate in 70 locations around the world. They offer a wide range of services for all types of companies. They can assist in e.g. market analysis, introduction to potential business partners or verification of potential contractors. The list of regions where they operate and contact details is available [here](#).

### 2.2.3 Business chambers and associations

**There are several trade associations that provide support for Polish exporters. They might be very helpful to match you with your possible contractor.**

The biggest and country-wide business organisations are:

- Krajowa Izba Gospodarcza ([Polish Chamber of Commerce](#)),
- Pracodawcy RP ([Employers of Poland](#)),
- Konfederacja Lewiatan ([Polish Confederation Lewiatan](#)),
- [Business Centre Club](#),
- Związek Przedsiębiorców i Pracodawców ([Union of Entrepreneurs and Employers](#)).

**The Polish Chamber of Commerce** is the largest independent business organization in Poland. One of its strategic areas of activity is supporting international trade through accompanying business delegations, close cooperation with the government agencies and implementation of international projects. It was established in 1990. It represents the largest number of entrepreneurs, joining 160 business organizations: 70 chambers and trade unions, 61 regional chambers, 21 bilateral chambers and 8 other organizations (associations, foundations).

Of course, as you might expect, there are also many organisations and associations for the particular branches of the agricultural, industrial and services sectors. New organisations of this type emerge every year – especially with ongoing technological development – so the list might be dynamic.

### 2.2.4 Trade fairs and exhibitions

If you are aiming not only at identifying a possible contractor, but also getting to know some of their products first-hand, think about visiting trade fairs. **These exhibitions are organised for companies from a particular country or region or those operating in a specific sector, to showcase their latest products and services.** At the fairs, you can meet industry partners and customers. It is also possible to explore emerging trends and opportunities in your sector.

There are several major trade fair events organised in Poland every year. You can try to find ones that would be of interest to you via the [browser](#) provided by the Chamber of Polish Trade Fair Organizers.

Alternatively, you can visit Polish pavilions at the fairs or exhibitions organised in your own country. Poland is represented at the most important world events of the kind. It will also be present at the World Expo Dubai 2020.

### 2.2.5 Local governments and agencies

**In Poland, local governments support entrepreneurs in their efforts to broaden their customer base.**

This includes actively seeking cooperation opportunities for the local producers and service providers. Many regions, especially the ones located near the borders, have a special department for cooperation with foreign administrations and businesses. Try to contact the nearest voivodeship or council administration office on the Polish side. If they will not be able to help you directly, they might have useful knowledge on local organisations and regional agencies that could help. You can find contact details to local governments on the [trade.gov.pl](#) portal within the “Get Support” section.

## 2.3 Business culture in Poland

**The business culture in Poland might be a little different from that of your home market.** First of all, Poles prefer to negotiate face to face if possible. They also prefer spoken communication (like phone calls) to emails.

At the beginning of the business relationship, there is usually a degree of formality, possibly higher than in English-speaking countries. However, as Polish culture is deeply rooted in the spirit of familiarity, the air of formality quickly dissipates. Polish business culture is also much less formal than Japanese or German.

A useful insider's tip is to refer to Polish nationals as Central Europeans rather than Eastern Europeans. While Poland is geographically located in the centre of Europe, and the region it makes part of is frequently referred to as Central and Eastern Europe (CEE), it is primarily the historical and cultural affinity of Poland's inhabitants that makes them prefer one label over the other.

## 3. Formalities and legal requirements

### 3.1 Formal contracts

Once you identify your business partner in Poland, you and your Polish counterpart will need to decide which law will regulate your contract. **If it is Polish law, then you need to know that most of the documents in Polish require to be signed in original to be valid.** The original signature in most cases will mean wet signature or Trusted Electronic Signature.

Although many entrepreneurs and administration officers speak English or other foreign languages, documents for the use by the Polish administration will usually need to be written in Polish or to be bilingual. Some contracts, if regulated by Polish law, will need to be signed at the notary. The main document that regulates the contract law in Poland is Kodeks Cywilny (The Civil Code). If you would like to use some legal advice or services for drafting, checking or signing a contract through an attorney, there are many law firms in Poland that have special departments dedicated to assisting clients from abroad or customers engaged in foreign trade. It will be very easy to find an English-, German-, Spanish- or French-speaking lawyer who works for an international law firm.

You can find all official Polish legal acts on [this website](#) (available in Polish).

### 3.2 KYC and compliance checks

**Of course, you want to trade only with partners that you can trust. Before signing any deal, you might want to do some compliance checks.**

There are two main methods of learning more about a potential Polish contractor:

- Most information is available free of charge from public sources. With basic data of the company you are interested in (name, NIP, REGON, KRS numbers – all of which are public thus a company should provide), you can easily and quickly check the registers available online.
- You can also use services of commercial companies such as business intelligence or consultancies. They offer services of obtaining data on the activity of business entities.

#### 3.2.1 Public registers

There are several different public registers in Poland. **Where to search for information about the entrepreneur you would like to cooperate with? It depends on the type of company they run:**

- companies of natural persons (sole proprietorship and partners in civil law partnerships) can be found in the Central Registration and Information on Business (*Centralna Ewidencja i Informacja o Działalności Gospodarczej* – [CEIDG](#));
- commercial law companies (incl. limited liability companies and registered partnerships) can be found in the National Court Register (*Krajowy Rejestr Sądowy* – [KRS](#));
- civil law partnerships (if not present in the CEIDG) can be found in the [REGON](#) register.

#### 3.2.2 VAT and NIP search

**The Ministry of Finance operates a tax portal**, which allows for:

- checking whether the contractor is an active VAT payer (the list only shows the current status of the VAT payer)
- verifying whether the tax identification number (NIP) you have been provided with is correct, invalidated, revoked or does not exist

The Ministry of Finance has also launched a list of entities that were not registered, removed from or reinstated in the register as VAT payers. That list contains complete information on the entity, such as removal from and reinstatement in the [register](#).

If you want to confirm/check your EU VAT number, please use the search engine on the European Commission's [website](#).

### 3.2.3 Other useful registers

It may also be helpful to check the financial statements of the company in [the Court and Economic Monitor](#). Valuable information may also be provided by [the Register of Insolvent Debtors](#) kept by the National Court Register. If you need more detailed information about the contractor, such as his financial condition, you can use the services of Economic Information Bureaus (Biura Informacji Gospodarczej) such as the National Debt Register (Krajowy Rejestr Długów).

## 3.3 Taxes

An inevitable part of business activity is taxes. **A detailed guide on this matter can be found on Government's website [podatki.gov.pl](#).**

The three most important types of taxation in Poland are CIT, PIT, and VAT.

### 3.3.1 CIT: Corporate Income Tax

**The corporate income tax (CIT) is collected from legal entities based on their income. There are two flat rates. The general one is 19% for most types of activities.** A lower rate of 15% is addressed to those starting a business and to taxpayers with the revenue (including the amount of VAT due) not exceeding EUR 1.2 million (expressed in PLN).

Any legal entity that is resident in Poland for tax purposes is subject to corporate income tax (CIT) on its income achieved worldwide. A company is considered a Polish resident for tax purposes if its registered office or management is located in Poland. For example, Polish subsidiaries of foreign companies are treated as Polish residents for CIT purposes.

Non-resident companies are subject to CIT on their income generated in Poland. Of course, taxation of non-residents will be different, provided that their home country has a Double Tax Treaty agreement with Poland.

The CIT-payers can be eligible for tax incentives in the form of the R&D relief or the Special Economic Zone tax relief.

### 3.3.2 PIT: Personal Income Tax

**Polish tax residents are subject to personal income tax (known as PIT) on their worldwide income.** A person is treated as a Polish resident (for tax purposes) if they have centre of their personal or economic interests in Poland or if they spend more than 183 days in a fiscal a year in Poland. Non-residents are subject to PIT only on their income received from the Polish sources.

Double taxation issues are resolved based on the relevant Double Tax Treaties or, Polish PIT provisions. In many cases, income tax paid abroad can be proportionally credited against one's liabilities to Polish authorities.



Private taxpayers are entitled to reliefs and deductions (e.g. child benefits, charitable contributions, and joint settlements for married couples).

### 3.3.3 VAT: Value Added Tax

**The Value Added Tax (VAT) system in Poland is analogical to the one used by other EU countries.**

**There are five VAT rates:** 23% (the standard rate), 8%, 5%, 0%, and exemption. This tax is levied on supplies of most goods and services. The list includes:

- Supply of goods and services within the territory of Poland;
- Export of goods outside the territory of the EU;
- Import of goods from non-EU countries;
- Intra-community acquisition of goods (i.e. import of goods from EU member states).
- Intra-community supply of goods (i.e. export of goods to EU member states);

Entities conducting business subject to VAT should register as VAT taxpayers. The reporting period, in general, is one month. Small taxpayers are allowed to opt for a quarterly reporting period.

