



**POLAND**

Company Type	Founders/ Shareholders	Notarization	Capital	Legal Representation	Liability	Registration in Commercial Register
<b>Stock Corporation</b> <i>Spółka akcyjna (S.A.)</i>	One or more	Mandatory	Minimum 100,000 PLN	Management Board (one or more members)	Shareholders: limited to their contributions; Management Board members: for certain breaches of duty, in some cases subsidiary unlimited liability for the company's obligations; Supervisory Board members: for certain breaches of duty	Yes, mandatory
<b>Limited Liability Company</b> <i>Spółka z ograniczoną odpowiedzialnością (sp. z o.o.)</i>	One or more	Mandatory	Minimum 5,000 PLN	Management Board (one or more members)	Shareholders: limited to their contributions Managing Board members: for certain breaches of duty, in some cases subsidiary unlimited liability for the company's obligations Supervisory Board members (if appointed): for certain breaches of duty	Yes, mandatory
<b>Simple Stock Corporation</b> <i>Prosta Spółka Akcyjna (PSA)</i>	One or more	Mandatory	Minimum 1 PLN	Management Board or Board of Directors (one or more members)	Shareholders: limited to their contributions; Management Board members: for certain breaches of duty, in some cases subsidiary unlimited liability for the company's obligations; Supervisory Board members (if appointed): for certain breaches of duty	Yes, mandatory
<b>General Partnership</b> <i>Spółka jawna (sp.j.)</i>	At least two	Not mandatory	No minimum required	Each partner (unless agreed otherwise)	Joint and unlimited liability of all partners	Yes, mandatory
<b>Limited partnership</b> <i>Spółka komandytowa (sp.k.)</i>	At least two (general and limited partners)	Mandatory	No minimum required	Each general partner (unless agreed otherwise)	Unlimited for general partners; limited for limited partners ( up to their contribution)	Yes, mandatory
<b>Limited partnership with shares -</b> <i>Spółka komandytowo-akcyjna (S.K.A.)</i>	At least two (general partners and shareholders)	Mandatory	Minimum 50,000 PLN	Each general partner (unless agreed otherwise)	Unlimited for general partners; limited for shareholders ( up to their contribution)	Yes, mandatory
<b>Partnership</b> <i>Spółka partnerska (sp.p.)</i>	At least two, must be members of liberal professions	Not mandatory	No minimum required	Each partner (unless agreed otherwise) or Management Board (if appointed)	Each partner liable for obligations arising from their professional activity; all partners jointly for other obligations; Management Board members (if appointed) for certain breaches of duty, in some cases subsidiary unlimited liability for the company's obligations	Yes, mandatory
<b>Partnership under Civil Law</b> <i>Spółka cywilna</i>	At least two	Not mandatory	No minimum required	Each partner (unless agreed otherwise)	Unlimited for partners	No, but registration with tax authorities is required

## GENERAL NOTES

- All legal entities must have a unique name, physical address and a tax number. Specific rules apply to each type of company regarding its purpose, capital, and structure.
- Other non-profit legal forms include associations and foundations.
- Foreign companies may open branch offices (**oddział**), which must be registered in the National Court Register or a representative office (**przedstawicielstwo**), which must be registered in the *Representative Office Register*.

*For more detailed advice, contact us directly at :*

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