

## New Requirements for Foreigners Filing Company Financial Statements in Poland

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May 21, 2018

A recent amendment to Poland's National Court Register (KRS) introduced several significant changes affecting foreign companies operating in Poland. Of most significance is the new requirement that company financial statements may now only be filed electronically via a special e-filing system.

Only an individual who satisfies each of the following requirements is authorized to submit such a statement on behalf of a company:

- The person is a member of the company's governance bodies entitled to represent the company (e.g., a management board member)
- The person is listed as a company representative on Poland's National Court Register
- The person has a PESEL (personal identification) number
- The person has obtained a certified e-signature or an ePUAP trusted profile

In addition, a partner (shareholder) of a partnership is also authorized to submit the company's financial statements provided that the person is authorized to represent the partnership, receiver or liquidator.

Importantly, this requirement also applies to foreigners who may or may not have previously submitted company financial statements on behalf of Polish companies. Therefore, it is important that at least one management board member of each Polish company meets the requirements to file company financial statements with the KRS.

### Obtaining a PESEL Number

In order for a foreigner to obtain a PESEL number, the foreigner needs to complete and submit an application to the appropriate municipal authority, which is where the principal office of the foreigner's employer is located. If the foreign applicant is not employed, or if their employer is located outside of Poland, the application is to be submitted to the office in Warsaw.

The application requests personal information about the applicant, including citizenship and identity card/passport numbers, as well as the legal basis for obtaining the PESEL number, e.g., in order to file company statements in accordance with article 19e of the National Court Register Act. A document confirming the applicant's identity is also required to be submitted with the application.

The application may be submitted personally or by an attorney. If the application is submitted personally, the following documents must be presented:

- Passport (or another identity document confirming identity and citizenship)
- Completed application form

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If the application is filed by an attorney on behalf of the applicant, the following documents must be presented:

- Completed application form
- Copy of a passport (or another identity document confirming identity and citizenship) certified by a notary with an apostille or certified by the attorney
- Power of attorney
- Proof of payment of stamp duty for the power of attorney

### Obtaining a Certified E-signature

A certified e-signature may be obtained from one of the commercial e-signature providers listed on the following website: <https://www.nccert.pl/>. Each of the providers has its own procedures for obtaining a certified e-signature. In some cases, a PESEL number is required to obtain the e-signature.

The certified e-signature can be applied for and obtained without having to make a personal appearance. The application cost is PLN 260 (plus the cost of sending a token) and is valid for a two-year period. After this period, it can be extended for another two years for a charge of PLN 120.

### Obtaining an ePUAP Trusted Profile

As an alternative to obtaining the certified e-signature described above, one could apply for an ePUAP trusted profile, which can be done for no filing fee. However, within 14 days of submitting the application, the applicant must personally visit a designated confirmation point in Poland (e.g., certain government offices and some banks) to confirm the trusted profile. Also, the internet registration stage may be skipped and the profile may be created directly in the confirmation point. A PESEL number is also required to create a trusted profile.

Please contact us if you have questions or are in need of assistance.