



Flanders
State of the Art



PERFORMING WORKS

IN POLAND

FLANDERS INVESTMENT & TRADE MARKET SURVEY

////////////////////////////////////

PERFORMING WORKS IN POLAND

Publication date / 27.05.2021

////////////////////////////////////

This publication was prepared by
Flanders Investment & Trade Warsaw
in association with:

PETERKA PARTNERS

THE CEE LAW FIRM

Al. Ujazdowskie 51
00-536 Warsaw – Poland

the complaints concern remuneration, breach of rules with respect to termination of labour contracts, as well as employment certificates.

For information on the State Labour Inspectorate please see: [Główny Inspektorat Pracy \(pip.gov.pl\)](http://Główny_Inspektorat_Pracy_(pip.gov.pl))

5.3 SAFETY AND HEALTH AT WORK

An employer is liable for protecting the health and life of its employees by ensuring safe and healthy working conditions using scientific and technological means. The employer is, *among others*, obliged to:

- organize work in a manner that ensures healthy and safe working conditions;
- ensure compliance with the provisions on and principles of occupational health and safety in the workplace, give instructions to eliminate any breach of duty in this area, and monitor the follow-up measures;
- ensure the development of a consistent policy to prevent accidents at work and occupational diseases;
- ensure that the preventive measures adopted consider protection of the health of adolescent, pregnant, breastfeeding or disabled employees;
- ensure that orders, positions, decisions and regulations issued by the authorities responsible for the supervision of working conditions, as well as recommendations of the social labour inspector (one of the employees, who as a rule is a member of a union (and does not hold a managerial position) are implemented;
- ensure the resources necessary to provide first aid in a state of emergency, fire-fighting and evacuation of employees, as well as designate employees responsible for first aid and measures connected with fire-fighting and evacuation of employees;
- inform all employees of a danger to life or health (if it occurs) and take measures to ensure adequate protection and, as soon as possible, give instructions to enable employees in the event of imminent danger to stop work and leave the hazardous area and proceed to a place of safety;
- stop work and give instructions to employees to proceed to a place of safety in the event of imminent danger to life or health, and not resume work until that danger is removed.

The costs of measures introduced by an employer in relation to health and safety at work shall not be covered by employees in any manner.

If the working conditions do not meet the health and safety regulations, and in addition may pose a direct threat to the life or health of the employee, the employee has the right to refrain from performing work. He or she has the same right in a situation where, although he or she is not in direct danger, the activities he or she will perform may pose danger to other people. In both situations, the employee informs the employer immediately about the refusal to perform the activity. The employee may even leave the workplace completely, if he or she stopped the work but the danger is not yet eliminated. In both cases, the employee retains the right to remuneration.

////////////////////////////////////

countries. CIT applies also to companies in the process of being established and to tax capital groups (i.e., a group made up of at least two commercial companies that meet the strict conditions set out in the CIT law, e.g., a parent company must have at least a direct 75% share in the share capital of other companies).

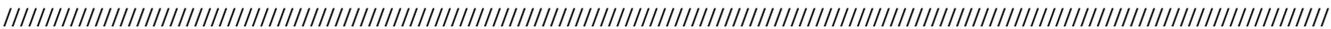
- CIT in Poland must be calculated on:
 - revenues gained anywhere in the world – for taxpayers who have their registered office or place of management in Poland (unlimited tax liability for Polish tax residents);
 - revenues gained in the territory of Poland – for all other taxpayers (limited tax liability for non-residents in Poland).
- A branch of a non-resident company does not constitute a separate entity or a taxpayer for CIT purposes in Poland. The rules regarding taxable income, tax-deductible costs, depreciation and other factors applicable to a non-resident company having a branch in Poland are the same as those applying to Polish companies.

Taxable base and tax rates

- The taxable base is the sum of the income earned from capital gains and income derived from other (ordinary) sources of revenues. This means, in particular, that if a taxpayer generates ordinary income, as well as a capital gains loss, tax will need to be paid on the income, while the loss may be deducted in future tax years from capital gains incomes. In certain cases, revenue may be the taxable base.
- Capital gains include i.a. dividends, dividend-like incomes, incomes from sale of shares, revenues from property rights such as copyrights or related property rights, licences, trademarks and know-how and a number of other, generally non-operating incomes.
- Income from capital gains is taxed with a 19% CIT rate and it is not aggregated with other sources of income. Double taxation treaty relief may be available to a non-resident. The majority of the double tax treaties concluded by Poland provide that gains earned on the disposal of securities and other financial instruments may be taxed only in the country in which the company receiving the income has its registered office or place of management (unless a real estate clause is provided for in a relevant double taxation treaty – the treaty with the Kingdom of Belgium provides a real estate clause introduced by the MLI Convention).
- There are two different CIT rates applicable to ordinary income (other than capital gains): the basic rate is 19% and a reduced 9% (the latter applies to small taxpayers earning revenues equivalent to EUR 2 million or less and for taxpayers starting a new business, however some limitations may apply for taxpayers arising from restructuring processes, e.g., mergers).

Use of tax losses

Tax losses may be carried forward for up to 5 tax years. Loss from one source (capital gains/ordinary income) must be utilized within the same source. During each year the taxpayer cannot utilize more than 50% of the loss, although it is also allowed to deduct in one year, at once, up to PLN 5 million of a tax loss.



other specialized advice. Flanders Investment & Trade (FIT) accepts no liability for any errors, omissions or incompleteness, and no warranty is given or responsibility accepted as to the standing of any individual, firm, company or other organization mentioned.

Date of publication: June 2021

