



## Poland: Latest changes to the Act on National Court Register – will it become any better?

*The end of 2014 brought with it important amendments to the rules for registering companies in Poland. These amendments are aimed at facilitating the registration procedure, but they also pertain to already existing companies, which will have to adapt to the new rules.*

On 1 December 2014, significant amendments to Act on National Commercial Register dated 20 August 1997 entered into force. Most of the amendments are aimed at making the registry proceedings easier and faster, as they reduce the number of required applications and documents.

### Simplified registry proceedings

Under the amended regulations, only one motion will have to be filed with the registry court when registering a newly established company or amending the data of already existing company. Contrary to the previous situation, there will be no obligation to attach to the motion submitted to the National Court Register (*Krajowy Rejestr Sądowy*) additional motions to other authorities (tax office, statistical office, and social insurance institution). This will not only make it easier to prepare the application, but will also save applicants some money, as there will be no need to attach additional articles of association of the company for the tax office submission. What is more, a company will not have to submit a document confirming its legal title to the registered office (usually a lease agreement).

Additionally, a motion to the registry court will cause issuance not only of the company's National Court Register number (*KRS*), but also its tax registration number (*NIP*) and statistical identification number (*REGON*). The company's identification numbers will be automatically transferred among the relevant authorities via their internal computer network. Previously, each of these numbers was issued separately by the relevant authority – extending the whole procedure and hindering the company's start of operations.

After registering the relevant data by the court, the company will have to provide some additional information (which will not be publicly revealed in the National Court Register) by submitting a motion to the tax office, which will then transfer the relevant data to the other authorities.

As emphasized in the justification put forward for the amendments, it previously took approximately 25 days between submitting the motion for registration of a new company and obtaining NIP and REGON numbers, i.e. to the point at which the company can fully start its business activity. With the introduction of the amendments, that period has been declared to be shortened to 7 days. It is still too early to verify these calculations; however, if proven in practice, this development would mark a significant change in the registration process.

### Reduced number of the business activity areas

Following the introduction of the amendments, companies are still allowed to set out their scope of business activity in a broad manner. However, the number of the company's areas of business activity revealed by the registry court will be reduced to 10. Consequently, the company will have to choose only 10 most important areas of its business activity when filing its registry motion. In addition, one of those areas should be set out as being prevailing. These changes should result in making the list of companies' business activity areas more accurate, as many companies had previously declared very long lists of business activity areas, despite the fact that they did not operate in most of them.



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The discussed amendment is also important for companies that are already registered, as they now have 5 years to adapt to the new rules, i.e. to reduce their list of business activity areas disclosed in the National Court Register to 10 and to declare one leading area. It is important to underline that once a given company files a motion to amend its registration data before the lapse of the 5-year period (e.g. regarding changes in the composition of the management board or submitting the annual financial statement), it must already fulfill the discussed obligation in this motion. The list of the areas of business activity (in English and Polish) can be found [here](#).

## Summary

The introduced amendments aim to provide a great simplification of the existing regulations regarding the registration of companies' data, both for newly established firms and existing ones. Not only company representatives stand to benefit from these changes, but also contractors, as new companies will be provided NIP and REGON numbers more quickly, and the existing companies will have more transparent scope of business activity. It is also important that the existing companies should adapt their scope of business activity as revealed by the registry court.