

ALERT BS&O

March 2025



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INFORMATION

End of March is the deadline for the submission of ZUS ZSWA for 2024

Employers have until 31 March 2025 to submit to the Social Insurance Office information about employees who in 2024 performed work in special conditions or of a special nature. Filings are made using form ZUS ZSWA.

The obligation covers all premium remitters with employees who in the prior year (2024) performed work in special conditions or of a special nature, as defined in the Bridging Pensions Act of 19 December 2008. Please note that ZUS ZSWA filings pertain only to those working on the basis of employment contracts – those providing work based on civil law agreements are not included. The following data are provided by the employer in a ZUS ZSWA:



- Information about the premium remitter (NIP, REGON, name)
- Information about the insured employee (PESEL, first, last name)
- Code and description of work in special conditions or of a special nature
- Period work in special conditions or of a special nature performed (from-to)
- Working hours while performing work in special conditions or of a special nature
- Code of work performed by employee as per occupational classification.

The correct and timely filing of ZUS ZSWA is of key importance to employees, as the data are the basis for determining eligibility for a bridging pension and other benefits resulting from working in special conditions. The filing is an official confirmation of the periods during which the employee performed work in special conditions or of a special nature, which may later determine his/her ability to take early retirement.

Failure to submit ZUS ZSWA information on time or submission of incorrect data may result in a fine of up to PLN 5000. In addition, incorrect recording or documenting of periods of work in special conditions/of a special nature may make it difficult for the employee to prove his/her eligibility for a bridging pension.

ZUS ZSWA can be filed:

- Electronically – using Płatnik or ePłatnik software (recommended)
- In paper form – personally at a ZUS office or by post.

Work in special conditions is work that involves risk factors that with age can cause a permanent health impairment. Whereas work of a special nature is work that requires extraordinary mental and physical fitness on which public safety depends. A detailed list of such work is provided in the Bridging Pensions Act and the related implementing regulations.

Employers are required to keep records of employees who perform work in special conditions or of a special nature throughout the year. Data reported on ZUS ZSWA should be consistent with such records. It should be noted that premiums to the Bridging Pension Fund are also paid by employers for employees who perform such work, equal to 1,5% of the calculation base.

Income from insurance funded by employer is taxable

The Voivodship Administrative Court in Gdansk has confirmed that coverage of employees with group AD&D insurance paid by the employer constitutes income from gratuitous benefits for those employees and is subject to taxation with PIT. Employees gain by not having to pay for the premiums with their own funds, which would diminish their assets.

In its ruling of 4 December 2024 (case file I SA/Gd 814/24) the Voivodship Administrative Court in Gdansk found that the payment by the employer of insurance premiums for employees constitutes their income subject to taxation with personal income tax. The case involved a company that planned to take out an accidental death and dismemberment (AD&D) policy for all of its employees. The policy was to be unnamed, meaning that those insured would not be identified by their personal data, but by being part of a group of employees. Enrollment was to be automatic with the conclusion of an employment contract, without the possibility of opting out by the employee. The company intended to pay the premiums with its own funds, and the employees were to be the beneficiaries of the insurance.

In dismissing the company's appeal of an unfavorable interpretation of the Director of National Tax Information the Court cited resolutions issued by the Supreme Administrative Court on 24 May 2010 (case file II FPS 1/10) and 24 October 2011 (case file II FPS 7/10). The Court stressed that a gain for the employee is created as soon as he/she is enrolled in the insurance coverage, and not only once a benefit is paid out in the case of a covered occurrence.

In the grounds for the ruling the Court explained that a gain for the employee arises from the fact that he/she does not have to finance the premium by him/herself. If the employee wanted to enroll in similar insurance on his/her own, he would have to incur the cost of the premium, which would diminish his/her assets. In addition the Court noted that even though the insurance policy was to cover all of the company's employees, the benefit from the

policy would be individualized – it would be received by a specific employee rather than all of the employees or the company itself.

The Court also disagreed with the company's argument that the acceptance of the benefit was not optional. The Court found that if getting hired or continuing employment with the company involves acceptance of insurance coverage, the employees do in fact agree to accept it.

In consequence the Court ruled that in connection with the company's planned conclusion of an insurance contract and the related payment of insurance premium, income from a gratuitous benefit will arise for those covered by the insurance and will need to be declared in accordance with Article 12 par. 1 of the PIT Act. As the withholding agent, the employer is required to calculate and collect the related personal income tax advance.



New amounts of juvenile worker training subsidies

Higher subsidies for employers who train juvenile workers are in effect as of January 2025. The base rate for learning an occupation has gone up by more than PLN 2700, and for priority occupations – by nearly PLN 3400. The amendments have also introduced an automatic value adjustment procedure and condition a portion of the payment on the trainee passing a vocational exam.

Under the Labor Code, a juvenile worker is a person over the age of 15, but under the age of 18. Juvenile workers can only be employed for the purpose of vocational preparation or to perform light work. Vocational preparation may take place in the form of training for a vocation or learning to perform specific work.

The Ministry of National Education has made major changes to the system of subsidizing juvenile worker training costs. Amendments to the Education System Act of 21 November 2024 (Journal of Laws item 1933) significantly raise the amount support for employers, in reaction to the demands of the community, especially artisans.

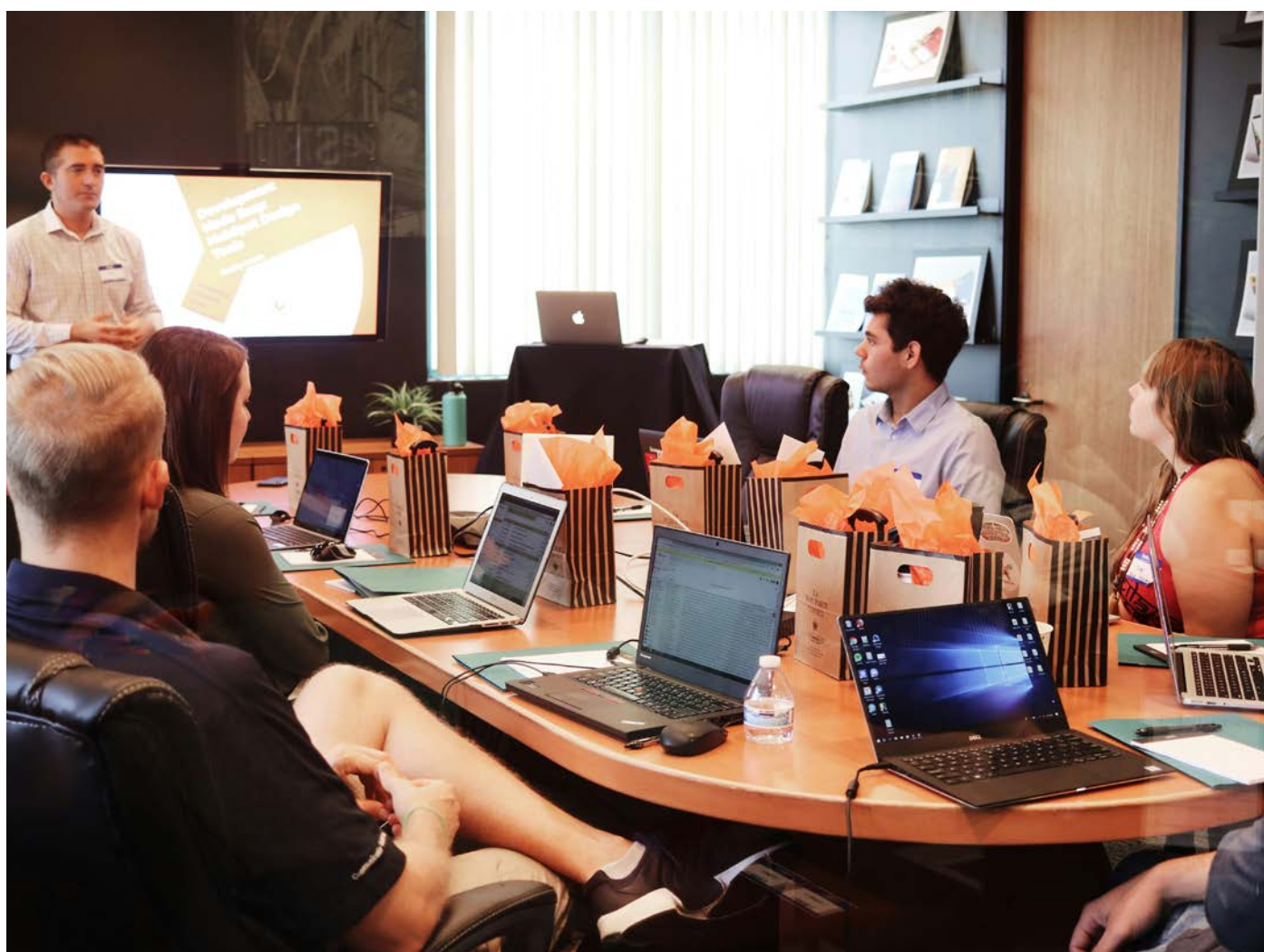
Under the new regulations, the base vocational training subsidy amount has increased to PLN 10 824 (from PLN 8 081). For training in occupations considered a priority according to the

Ministry's demand forecast, employers can receive increased support of PLN 13 394 (previously PLN 10 000). When teaching to perform specific work, the subsidy amounts to PLN 340 for each full month of training (previously PLN 254).

A new system of subsidy payments has also been introduced: the employer will receive 75% of the amount after the juvenile worker completes his vocational training and takes a vocational or journeyman exam, and the remaining 25% after successfully passing the exam.

An important change is the introduction of a cumulative value adjustment procedure. Subsidy amounts will be raised automatically when the average annual consumer price index reaches or exceeds 5% (per year or cumulatively in consecutive years). To increase the transparency of the system, the minister of education will by the end of February of each year publish a notice in the Polish Monitor specifying the rate of adjustment and the maximum amounts of subsidy after adjustment.

In 2025 the amounts will remain as specified in the amended act, as the inflation rate for 2024 amounted to 3,6%, i.e. did not reach the value adjustment threshold.



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The annual CIT return for 2024 filing deadline is approaching

The deadline for the filing of the annual CIT-8 returns for 2024 is approaching. CIT taxable persons whose tax year is concurrent with the calendar year must file by Monday, 31 March 2025 and pay any tax due. The requirement applies to all CIT taxable persons, irrespective of their financial result. For those who have chosen the so-called Estonian CIT, the CIT-8E filing deadline is also 31 March. Similarly, foundations and associations must file their CIT-8 even if they are benefiting from a tax exemption. In 2025 tax returns can only be filed electronically through the e-Deklaracje system. Failure to comply is punishable by a fine of up to 240 daily rates.

Financial statements preparation deadlines are approaching

Most entities are required to prepare their 2024 financial statements by the end of March 2025. In accordance with the Accounting Act, the entity's manager and those in charge of keeping its books of account must sign the financial statements by 31 March. Entities subject to being audited by a certified auditor should submit their financial statements for

audit no later than 10 days after that date. Financial statements must be approved within 6 months of the balance sheet date and then filed with the National Court Register within 15 days of approval. As of 2024 all financial statements must be prepared in electronic form and signed with a qualified electronic signature, trusted signature or personal signature.

As of 1 April e-Delivery addresses required for companies in the KRS

As of 1 April 2025, companies entered in the KRS business register before 1 January 2025 will be required to have an e-Delivery address. This new form of communication is the electronic equivalent of a return receipt registered letter and enables formal communication with public administration authorities to be conducted online. The requirement covers such entities as limited liability companies, joint-stock companies, general partnerships, limited partnerships, cooperatives, as well as foundations and associations entered in the KRS business register. To set up an e-Delivery address, the company must apply to the Polish Post Office as the designated operator or to a qualified registered electronic delivery provider. Although there are no direct penalties for failure to comply, the absence of an e-Delivery address can make communicating with the authorities difficult.

Ministry of Finance announces more tax changes

The minister of finance has announced significant changes to the tax system as of 2025. The subjective VAT exemption limit will increase from PLN 200 to 240 thousand, which will help the smallest traders. Plans are also in place to limit the impact of tax offence proceedings on the expiration of the tax statute of limitations, with the exception of the most serious offences. Changes have also been announced to the mineral extraction tax – as of 2026 the proceeds from the tax will be by PLN 0,5 billion lower, and by another PLN 700 million in 2027. The ministry also intends to reduce by 70% the number of tax scheme information reports (MDR).

There will be a new procedure to verify the representativeness of social partners

The Ministry of Family, Labor and Social Policy has presented a draft of changes to the Social Dialog Council Act, introducing major modifications to the process of verifying the representativeness of employer organizations and trade unions. A key change is the introduction of an obligation for an expert to verify applications to confirm representativeness. The draft extends the deadline for the Circuit Court in Warsaw to review applications from 30 days to 3 months. There is controversy over the draft's failure to specify who will bear the cost of the verifications. The new regulations will go into effect three months after the bill is published, and organizations will have another three months to submit applications.



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Government wants remote work to be included in collective bargaining agreements

The Ministry of Family, Labor and Social Policy has presented a draft bill on collective bargaining agreements, introducing a new hierarchy of documents regulating remote work. The rules of remote work will first be set out in the company's collective bargaining agreement or supplementary protocol. If no such documents are adopted, the rules will be agreed between the employer and the trade unions. If there are several trade unions, the agreement will be concluded by representative organizations. If no agreement is reached within 30 days, the employer will be able to introduce regulations. At companies without trade unions the employer will consult the regulations with employee representatives. The draft also permits the performance of remote work based on an order or individual agreement.

Both parents can claim family tax relief during alternating care

The Ministry of Finance has explained the rules for claiming family tax relief by parents who provide alternating care. In accordance with Article 27f of the PIT Act, both parents are entitled to tax relief on the same basis as other taxable persons with parental authority. The amount of the relief can be divided between them in any proportion. If the parents do not come to an agreement, and they exercise parental authority jointly on the basis of a court ruling, or if the child lives with both of them, the relief is divided equally. In other cases, the entire relief is allocated to the parent with whom the child resides. Parents who provide alternating care can also get a preference by filing as single parents.

No changes in the calculation of pensions for those with contribution periods at ZUS and KRUS

Aleksandra Gajewska, Secretary of State at the Ministry of Family, Labor and Social Policy presented the current rules for calculating pension benefits for those with contribution periods at ZUS and KRUS. The system differentiates the situation of the insured depending on their date of birth. Those born before 1949 can add up the insured periods from both systems. Whereas to determine a farmer's pension, those born after 31 December 1948 can only take into account the periods at KRUS requiring a minimum of 25 years of insurance. Where the time at KRUS is shorter, the person is entitled to an increase the pension from ZUS by 1% of the basic pension for each year of farmer's contributions. The Ministry has no plans to change the system for calculating benefits.

New rules for the payment of stamp duty on electronic powers of attorney

The amendments that came into effect on 1 January 2025 have modified the rules for the payment of stamp duty on powers of attorney filed electronically through PUESC. When the principal's registered office is in Poland, the duty is to be paid to the account of the tax office with jurisdiction over that registered office. When the principal's registered office is not in Poland, payments are to be made to the account of the Office of the Capital City of Warsaw. For powers of attorney filed outside the PUESC system, the rules remain unchanged - stamp duty is paid to the authority with jurisdiction over the place of filing. Where payment is made to the wrong account,



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the authority that received the payment should be contacted for reimbursement.

Increased earning limits for early retirees and disability recipients

The earning limits for those collecting early retirement and disability benefits have increased as of 1 March 2025. They can now earn up to PLN 5934,10 in gross wages per month without risking a reduction in benefits, which constitutes an increase of more than PLN 220 over the previous quarter. Exceeding this limit by no more than PLN 11 020,40 per month will result in a reduction of benefits, whereas earnings in excess of this amount would lead to their suspension. The new thresholds are based on the average salary in the fourth quarter of 2024. The limits apply only to those who have not reached the universal retirement age.

Tax waiver for forgiven PFR subsidies extended until the end of 2026

The Ministry of Finance has published a draft regulation on waiving the collection of income tax on forgiven financial subsidies granted by the Polish Development Fund. The tax waiver is to cover income received from 1 January 2025 to 31 December 2026. Subsidies to more than 353 thousand recipients were accounted for in the years 2021-2024, and the total value of forgiven state aid exceeded PLN 43 billion. Plans are in place to in the years 2025-2026 conduct settlements for at least another 291 beneficiaries with an estimated value of forgiven funds in excess of PLN 69 million. The regulation is to go into effect the day after its publication.

The rules regarding interest on overpayments more favorable for taxable persons

The Sejm has passed amendments to the Tax Ordinance introducing changes that are more favorable for taxable persons. The amendments adapt Polish regulations to CJEU and CT rulings. The key changes concern two areas. First, the deadline for filing a letter in paper form will be met by sending it through any postal operator and not only the Polish Post Office. Second, more favorable rules have been introduced for the accrual of interest on tax overpayments resulting from CJEU and CT rulings. According to the new law, overpayments will bear interest from the date they arise until the date of refund. The change implements a CJEU ruling of 8 June 2023.

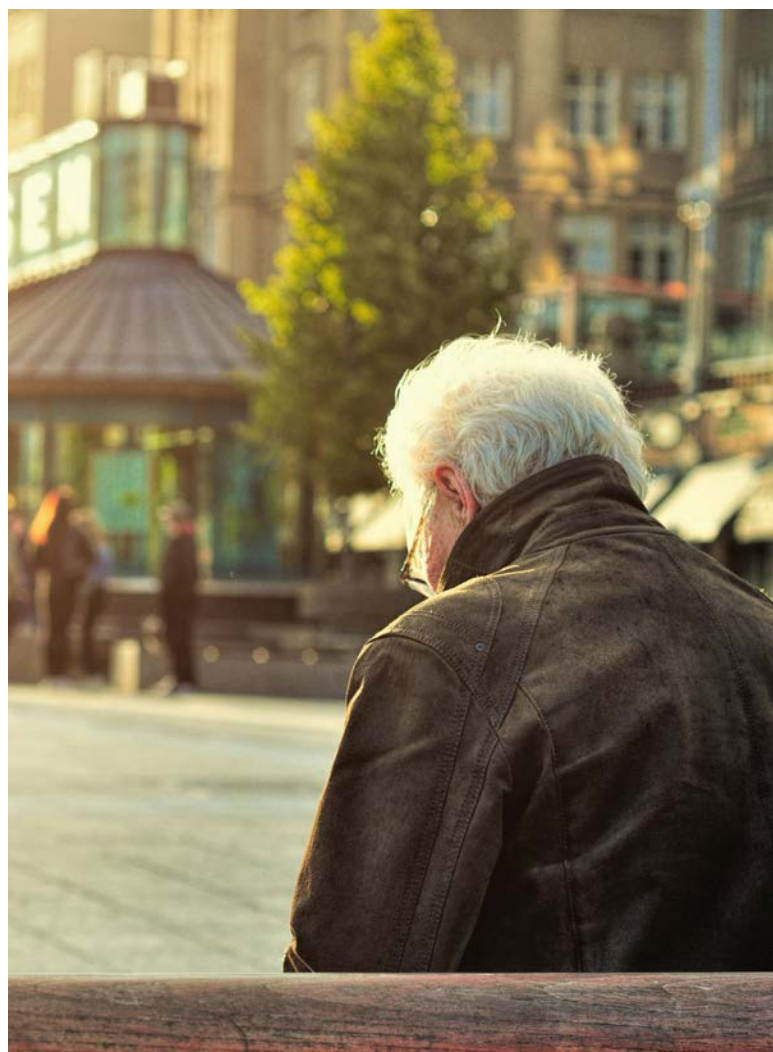
New VAT-10 and VAT-11 forms adapted to enforcement requirements

New VAT-10 and VAT-11 declaration forms will go into effect on 1 April 2025, adapted to the provisions on administrative enforcement proceedings, in particular in the context of enforcement of amounts due from members of VAT groups. In accordance with Article 3b § 2 point 1 of the Act, a condition for administrative enforcement against members of a VAT group; is

the inclusion in the declaration of information about the possibility of issuing an enforcement title. The new regulation also updates the publishers of both forms. The changes are mainly technical in nature and ensure that the documents comply with binding tax enforcement regulations.

Former board members can question company tax arrears

The Court of Justice of the European Union has ruled that former board members of a company must have a right to examine the evidence gathered in a proceeding against the company and be able to challenge its outcome. Although the CJEU found that former managers do not have to be a party to an assessment proceeding against the company, in a proceeding concerning their joint and several liability for tax arrears they should have full access to the case file and should be able to challenge the findings of the tax authorities. The ruling makes it possible to resume completed proceedings concerning the joint and several liability of a former board member. Experts have indicated the need to amend the provisions of the Tax Ordinance.



IMPORTANT INTERPRETATIONS AND RULINGS

Coffee and cleaning supplies can be added to the costs of a home business

↓ In an individual interpretation issued on 24 January 2025 (number 0113-KDIPT2-1.4011.820.2024.2.MAP) the Director of National Tax Information explained that a trader may claim as tax-deductible the costs of food and cleaning supplies used during business meetings held in an apartment that is the company's registered office. These can include the expenses incurred for beverages (coffee, tea), food (pastries, sugar), cleaning and hygiene supplies (toilet paper, kitchen towels), as well as utensils (cups, plates) and equipment (saturator, coffee machine accessories). In the discussed case, the tax authorities found that these expenses are directly related to the business and contribute to the generation of revenue, as providing appropriate conditions during business meetings affects the productivity of associates, on which the trader's commission depends.

Not every hardship allowance is exempt from PIT

↓ In its ruling of 22 January 2025 (case file II FSK 553/22) the Supreme Administrative Court found that an allowance to cover an employee's medical expenses is fully exempt from income tax only if it is paid from funds listed in Article 21 par. 1 point 26 letter a of the PIT Act (from the social fund, the company social benefits fund, trade union funds). In funded from other sources, the allowance will only be exempt up to the amount of PLN 6 thousand per year. Thus the courts of both instances have confirmed the position of the tax authorities, stressing that as exceptions to the principle of universality of taxation, tax exemptions must clearly arise out of the regulations and be interpreted in accordance with the letter of the law.

The same person can have two specific work contracts with different cost rates

↓ According to an individual interpretation issued by the Director of National Tax Information on 7 February 2025 (number 0113-KDIPT2-3.4011.764.2024.1.PR), it is possible to simultaneously apply different rates of tax-deductible costs for the same person, depending on the nature of the work performed. In the case of a specific work contract involving a transfer of copyrights, the tax remitter may apply 50% deductible costs, while at the same time, for another work specific work contract with the same person, but for non-creative work, apply 20% costs. The interpretation applies to companies working with specialists in various fields, such as programmers, photographers, graphic designers or copywriters, who can perform both creative and non-creative work. The condition is for the scopes of the two types of specific work contracts and the subject of the contract to be different and not overlap.

Family members under contracts for services subject to insurance like other service providers

↓ According to an interpretation issued by ZUS on 4 February 2025 (number DI/100000/43/1193/2024), a

person performing work on the basis of a contract for services, even if he/she meets the criteria of a business collaborator (e.g., is the trader's spouse or child), is subject to social insurance as a service provider. The Social Insurance Office has explained that the performance of work on the basis of a contract for services constitutes a separate title to social insurance from collaboration in running a business. Unlike an employment contract, where an employee who meets the criteria of a collaborator is treated as a collaborator, there is no such provision for a contract for services. This means that service providers are subject to standard insurance rules, irrespective of their family relationship with the trader.

Links between companies have no effect on employee social insurance premiums

↓ In an individual interpretation issued on 19 December 2024 by its Branch in Gdansk (number DI/100000/43/1129/2024) the Social Insurance Office explained that a mere capital link between companies is not a basis for a contract for services concluded with an employee of one of the companies to be subject to full premiums. In the case under review, the service provider was a full-time employee of one company, while at the same time under a contract for services for a related company. ZUS found that if the remuneration from the employment relationship exceeds the minimum monthly wage, and the contract for services is not performed for the employer (even indirectly), then only the health insurance premium should be paid on the contract for services. This is because it is the actual beneficiary of the service provided under the contract that is of key importance rather than the relationship between the entities.

Employers can pay a laundry allowance without social insurance premiums

↓ In its judgment of 14 November 2024 (case file VIII U 2117/23) the District Court in Gdansk issued a significant ruling on charging social insurance premiums on allowances for laundering workwear. According to the ruling, fixed amounts paid to employees for keeping their work clothes clean are not subject to social security premiums, provided that they were set based on average market rates. As pointed out by the author of the article, Renata Majewska, the court found that the employer does not have to require employees to submit individual laundry bills, as this would be excessively labor-intensive for both parties. It is sufficient to set the amount of an allowance based on a survey of prices at local laundries and the actual frequency of workwear washes. In this case the court rejected the position of ZUS that the system of laundry allowance payments without documenting the actual costs incurred by employees. This judgment is of fundamental importance for employers, as it confirms the permissibility of using a simplified system of settlements in the form of allowances for washing workwear, without risking social insurance premiums being charged on the allowances, as long as the condition of the rates being consistent with market rates is met.

CALENDAR

20 March 2025 (Thursday)

- ✓ Payment of ZUS premiums for February 2025 – other premium remitters
- ✓ Payment for February 2025 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for February 2025 of advances collected on employment income
- ✓ Payment for February 2025 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment by a holding company representing a tax group of the tax advance collected for February 2025
- ✓ Payment of lump-sum tax by taxable person listed in Article 17 par. 1 of the CIT Act
- ✓ Payment by a real estate company of a tax advance for February 2025 and sending to taxable person of information on amount of tax advance paid (PIT-Isn and CIT-Isn)
- ✓ Payment for February 2025 of income tax on income from a fixed asset that is a building
- ✓ Payment of lump-sum tax on income from: hidden profits and expenses not related to business activities – if a withdrawal, expense or performance was made in February 2025; change in the value of assets – if an acquisition, transformation or contribution in kind was made in February 2025;
- ✓ Payment of tax on a performance or asset transferred or made available by a family foundation in February 2025
- ✓ Payment for February 2025 to PFRON



25 March 2025 (Tuesday)

- ✓ Payment of VAT for February 2025
- ✓ Filing of VAT-8, VAT-9M, VAT-12 for February 2025
- ✓ Transmission of SAF_V7M for February 2025
- ✓ Transmission of SAF_V7K for February 2025 (record section)
- ✓ Filing by tax representative of VAT-13 for December 2024
- ✓ Submission of recapitulative statement on VAT EU intra-Community transactions for February 2025
- ✓ Filing of VAT-13 for February 2025
- ✓ Submission to PFRON of documents relating to additional financing of the wages of disabled employees for February 2025
- ✓ Reporting of sugar tax for February 2025
- ✓ Reporting of retail sales tax PSD-1 for February 2025



31 March 2025 (Monday)

- ✓ Preparation of financial statements for 2024 at entities where financial year is concurrent with calendar year
- ✓ Payment of environmental fee for 2024
- ✓ Payment of product fee for 2024
- ✓ Filing of VAT declaration relating to import procedure VII-DO for February 2025
- ✓ Submission to tax office (electronically) and to CIT taxable person without registered office or management in the territory of the Republic of Poland of information on the amount of revenue (income) earned IFT-2R for 2024
- ✓ Submission to tax office of information CIT-RB and CIT-CSR for 2024 – if the taxable person's tax year is the calendar year
- ✓ Submission to the head of the relevant tax office by real estate company, of information CIT-N1 and PIT-N1, and by taxable person who is a partner in that company, of CIT-N2 and PIT-N2, as at 31 December 2024 – if the tax year or financial year of the real estate company is concurrent with the calendar year
- ✓ Filing of CIT-8 or CIT-8AB return for 2024 (with schedules) by taxable persons whose tax year is concurrent with the calendar year and payment of the resulting amount due
- ✓ Filing of CIT-8E (with schedule) for 2024 and payment of lump-sum – if the taxable person's tax year is the calendar year
- ✓ Filing of information CIT-8ST as at 31 December 2024
- ✓ Declaration in CIT/KW (schedule to CIT-8) of revenue, costs and income from transformation and determination of tax due on that income if the first year of lump-sum taxation on corporate income began 1 January 2025
- ✓ Filing of CIT-8FR for 2024 – if the tax year is the same as the calendar year
- ✓ Submission to the tax office of an opt out of exemptions under Article 17 par. 1 point 21, 47 or 48 of the Corporate Income Tax Act with respect to the grants, subsidies, contributions, other gratuitous benefits or amounts received from government agencies or executive agencies indicated therein, received by the taxable person in 2024, if the taxable person's tax year is the calendar year
- ✓ Submission to ZUS of data for 2024 on work in special conditions or of a special nature (ZUS ZSWA)
- ✓ Submission to PFRON by disabled persons who conduct business operations of an application for a refund of pension and disability premiums paid for January 2025
- ✓ Submission to the Head of KAS of notification CBC-P for 2024 (if the financial year of a group; of entities is concurrent with the 2024 calendar year)



KALENDARIUM

7 April 2025 (Monday)

- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for March 2025
- ✓ Payment of lump-sum income tax collected in March 2025 on amounts paid to a foreign legal entity
- ✓ Payment of lump-sum income tax collected in March 2025 on dividend income and other amounts from shares of profits of legal entities
- ✓ Payment by acquirer of lump-sum income tax for March 2025
- ✓ Filing PIT-NZ and PIT-NZS for March 2025 and payment of the resulting tax
- ✓ Filing of CIT-NZ for March 2025 and payment of the resulting tax



10 April 2025 (Thursday)

Filing of INTRASTAT for March 2025



15 April 2025 (Tuesday)

- ✓ Payment of ZUS premiums for March 2025 - remitters with legal personality
- ✓ Payment of recycling fee for plastic bags, collected in 1st quarter of 2025
- ✓ Payment to PPK



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O BDO

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■ 5th Best Audit Firm

■ 4th Best Auditor of Listed Companies

■ The ESG award

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