

BS&O ALERT

October 2025



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INFORMATION

The Labour Inspector will transform a civil law contract into an employment contract

From 1 January 2026, the National Labour Inspectorate would be authorised to issue administrative decisions confirming the existence of an employment relationship in place of defectively concluded civil law contracts.

The Ministry of Family, Labour and Social Policy has prepared a bill amending the Act on the State Labour Inspectorate and certain other acts which will introduce groundbreaking changes in the functioning of this institution. One of them is the right to transform civil law contracts into employment contracts.

The procedure for converting a civil law contract into an employment contract will begin with a standard inspection conducted by a labour inspector. An inspection may be initiated either as a result of an employee's complaint or ex officio – as part of the planned activities of the State Labour Inspectorate based on risk analysis. The labour inspector will collect evidence proving that the conditions of Article 22 § 1 of the Labour Code have been met, i.e.:

employee subordination, performance of work in person and at the place and time designated by the employer. Elements such as the presence of official orders, control over the execution of tasks, setting working hours, bearing official responsibility and the absence of entrepreneurial risk on the part of the person performing the work will be of key importance.

After collecting evidence, the labour inspector will prepare an inspection report documenting the irregularities found and refer the case to the district labour inspector. The District Labour Inspector will re-evaluate the collected material, may order supplementation of the evidentiary proceedings, and will then issue an administrative decision in writing – in paper or electronic form. The decision will include: the type of employment contract concluded between the parties, date of conclusion of the employment contract and the commencement date of work, type of work, place of work, working hours and the amount of remuneration. If the collected material does not allow for determining a specific amount of remuneration, the decision will indicate the minimum remuneration applicable on the date the decision is issued.

The decision of the district labour inspector will be partially and immediately enforceable. From the date of the decision – regardless of whether an appeal is filed – the employer will be obliged to perform all current obligations related to an employment relationship: calculating and timely paying remuneration, maintaining employee personal files and working time records, granting vacation leave, registering the employee for social insurance, calculating and paying contributions and income tax advances on current remuneration. At the same time, the execution of the decision regarding historical obligations – relating to the period before the date of its issuance – will be suspended until the expiry of the deadline for filing an appeal, and in the event of an actual appeal being filed – until the date of the final ruling of the labour court.

A party dissatisfied with the decision of the District Labour Inspector will have the right to appeal to the Chief Labour Inspector within 7 days of receipt of the decision. The District Labour Inspector will be able to consider the appeal as justified and independently change or repeal his decision. However, if he maintains his position, he will forward the appeal together with the case files to the Chief Labour Inspector within a period not exceeding 30 days. The Chief Labour Inspector will consider the appeal within 30 days of its receipt and may uphold the appealed decision, repeal it and rule on the merits of the case, or repeal the appealed decision and refer the case for reconsideration.

The party will have the right to appeal against the decision of the Chief Labour Inspector to the district court – labour court within one month from the date of delivery of the GIP decision. The competent court will be the district court in whose jurisdiction the district labour inspector who issued the appealed decision in the first instance is based. The court proceedings will involve three parties: the appellant, the other party to the employment relationship and the Chief Labour Inspector. The possibility of concluding a settlement or submitting the dispute to an arbitration court will be excluded due to the public law nature of the case. The court will be able to dismiss the appeal or amend the appealed decision of the Chief Labour Inspector and rule on the merits of the case.

For other changes resulting from the bill, see the previous issue of our alert.



The new law on internships will introduce mandatory remuneration for interns

The Ministry of Family, Labour and Social Policy has prepared a bill on internships which will repeal the Act on Graduate Internships in force since 2009 and introduce uniform quality standards for internships on the open labour market, including the obligation to pay interns a monthly benefit of at least 35% of the average wage in the national economy.

The bill (form UD307) will concern internships and apprenticeships on the open labour market. The scope of the subject matter will exclude internships that are part of the formal education programme, internships organised by labour offices and internships necessary to gain access to a regulated profession. The exclusion of internships that are part of formal education programmes results from the fact that these persons remain primarily pupils or students during their internship, and the internship is an integral part of education in a given profession.

The act will define an internship as a time-limited professional practice with a significant educational and training component, undertaken in order to gain practical and professional experience and increase employment prospects. The internship contract will be a named contract, concluded obligatorily in writing. The internship provider will be required to define in each contract clearly defined internship objectives, internship programme and scope of duties tailored to the needs of the intern. The act will introduce a ban on requiring the intern to have prior professional experience in the profession in which the internship will be completed, as the purpose of the internship is to acquire practical skills and professional experience.

The maximum duration of the internship will be 6 months. The conclusion of another contract between the intern and the same

entity hosting the internship will only be possible for a total period not exceeding 6 months. The contract may be terminated in writing with a seven-day notice period in the case of an internship lasting up to 3 months and 14 days in the case of an internship lasting between 3 and 6 months. In matters not regulated by the act, the provisions of the Act of 26 June 1974 – the Labour Code – shall apply.

The internship organiser will be obliged to pay a monthly cash benefit in the minimum amount equal to 35% of the average wage in the national economy in the previous quarter, announced by the President of the Central Statistical Office on the basis of Article 20(2) of the Act of 17 December 1998 on Pensions and Disability Benefits from the Social Insurance Fund. Currently, it would be approximately PLN 3,062 gross. At the same time, the amount of the monthly benefit will not exceed the average salary in the national economy. In the case of a part-time internship, the amount of the benefit will be determined pro rata. The provisions of the Act of 13 October 1998 on the Social Insurance System regarding contractors will apply to interns.

The internship provider will be required to appoint a mentor or supervisor to guide the intern, supervise the activities performed by the intern, monitor and evaluate their progress and provide support. The working time of an intern cannot exceed 8 hours per day and an average of 40 hours in an average five-day working week. The intern will be entitled to 1 day off for each month of internship worked during the first 3 months and 2 days for each month worked during the following 3 months. The act will also introduce a ban on employing more interns than the number of full-time employees.



The tax authorities do not see a problem with the taxation of managerial severance pay

The Undersecretary of State at the Ministry of Finance stated that the regulations regarding the taxation of high severance payments in companies with State Treasury shareholding do not require further clarification, despite the emergence of practices to circumvent this provision.

In response to interpellation no. 11802, the Ministry of Finance presented detailed explanations regarding the application of Article 30(1)(16) of the Personal Income Tax Act of 26 July 1991. This provision entered into the legal system on 1 January 2016 and was subsequently amended on 1 January 2022 in order to tighten the regulations against practices of circumventing this provision and avoiding taxation at an increased tax rate.

According to the current wording of Article 30(1)(16) of the Personal Income Tax Act, the portion of severance pay or compensation for shortening the notice period that exceeds three times the monthly salary is subject to a flat-rate income tax of 70%. The provision applies only to benefits paid for the termination of contracts relating to management activities concluded with companies in which the State Treasury,

a local government unit or public entities hold, directly or indirectly, a majority of votes. Part of the severance pay up to three times the remuneration is subject to taxation under general rules.

The Ministry of Finance stressed that the purpose of introducing this provision was to prevent the granting of exceptionally high severance pay to persons employed in companies with State Treasury shareholding. The Ministry pointed out that the concept of "management-related benefits" was not defined in the Personal Income Tax Act, therefore the linguistic meaning of this term should be used. In the opinion of the Ministry of Finance, decoding these concepts does not pose excessive problems, therefore no further clarification of the provision is planned. The Ministry stated, however, that if numerous taxpayers complain or problems are reported, it does not rule out taking steps in this regard.

So far, the Director of the National Tax and Customs Information Office has issued 9 decisions refusing to issue an interpretation based on the opinions of the Head of the National Revenue Administration from 2024 and 2025. These refusals were justified by the existence of a "reasonable assumption" that the elements of the factual situation may constitute tax avoidance in accordance with Article 119a § 1 of the Act of 29 August 1997 - Tax Ordinance. When considering applications for individual interpretations, the Director of the National Tax and Customs Information Office shall, in case of any doubts, request the Head of the National Revenue Administration for an appropriate opinion on the matter.

The Tax Administration Chambers reported 29 applications for determining overpayment related to the application of Article 30(1)(16) of the Personal Income Tax Act, based on which 2 decisions refusing to determine overpayment were issued.



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ZUS simplifies the application for contribution holidays for entrepreneurs

On 29 September 2025, the Social Insurance Institution (ZUS) made available a revised RWS application form for contribution holidays, which simplifies the method of reporting de minimis aid by entrepreneurs. Contribution holidays constitute de minimis aid, therefore, part of the application is a block with data on the use of this aid, which can be confirmed by completing a declaration or attaching certificates of de minimis aid granted. Payers who choose to document their tax in the form of a declaration are currently only required to provide the total value of de minimis aid received in euros for the past three years from all authorities. In the previous version of the RWS application wizard, payers had to provide all cases of de minimis aid obtained separately, i.e. the name and NIP of the entity granting the aid, the date of the aid granted and the value of the aid in euro. The introduced change eliminates the need to provide detailed information about the authorities providing aid, including the amount and date of its granting.

Communication between employers and unions and works councils is to be made easier

On 1 October 2025, the Ministry of Family, Labour and Social Policy published on the website of the Government Legislation Centre a bill amending the Act on Trade Unions and the Act on Informing and Consulting Employees (no. UDER82), which was submitted for inter-ministerial and public consultations. The bill introduces three forms of communication between the employer and trade unions and works councils: written, documentary or electronic, replacing the previous requirement of a strictly written form. The solution concerns information on the transfer of a workplace to another employer, information necessary to conduct trade union activities and applications concerning management staff covered by trade union protection. Documentary and electronic forms should be understood in accordance with the provisions of the Civil Code. The change is deregulatory in nature and will improve communication by shortening the response delivery time. The regulations are to enter into force 14 days after their publication in the Journal of Laws.

There will be digitalization and simplification of the registration of collective labour agreements

Since 26 September 2025, the Sejm has been working on the government bill on collective labour agreements and collective agreements (print no. 1627), which was prepared by the Ministry of Family, Labour and Social Policy in order to implement the EU directive on adequate minimum wages. The bill simplifies the procedure for registering collective agreements by moving away from the registration system to a notification system and by digitalising the recording process in the National Register of Collective Labour Agreements, to which the parties will submit collective agreements only electronically. The act will cover collective bargaining statistics, wage agreements and introduce an obligation to register agreements on remote work. The bill will enable the conclusion of multi-employer agreements by at least two employers without establishing an employers' organization and the use of a mediator at the negotiation stage. The regulations will enter into force 14 days after their publication in the Journal of Laws.

The government will facilitate accelerated depreciation in regions with high unemployment

On 8 October 2025, the Council of Ministers adopted a bill amending the Personal Income Tax Act and the Corporate Income Tax Act, submitted by the Minister of Finance and Economy. The bill simplifies the conditions for applying accelerated depreciation of non-residential real estate and buildings from groups 1 and 2 of the Fixed Assets Classification by micro, small and medium-sized enterprises. The new regulations eliminate the commune wealth indicator as a criterion for access to tax preferences and leave only the requirement that the commune be located in a district or a city with district rights where the average unemployment rate is at least 120 percent of the average unemployment rate in the country. The regulations will enter into force on 1 January 2026.



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and will apply to buildings and structures for which a building permit decision becomes final after 31 December 2025 or the deadline for filing an objection to the construction notification expires.

Three regulations regarding tax ledgers and records

The Minister of Finance and Economy has issued three implementing regulations governing the rules for electronic maintenance and transmission of tax ledgers by PIT taxpayers, which come into force on 1 January 2026. All of them were published at the end of September. The Regulation on keeping a tax revenue and expense ledger (PKPiR) (Journal of Laws item 1299) specifies the PKPiR template and the method of keeping it in electronic form. The Regulation on the records of income and the list of fixed assets (Journal of Laws, item 1294) regulates the documentation of income for taxpayers settling on a lump sum basis. The Regulation on additional data for books of accounts (Journal of Laws, item 1311) introduces a dictionary of tags identifying accounts. The implementation will take place in stages: from 2026 it will cover taxpayers submitting JPK_V7M, and from 2027 other PIT taxpayers.

ZUS takes over the payment of benefits from entrepreneurs in financial difficulties

The Social Insurance Institution reminded the public of the procedure for taking over the payment of employee benefits from payers of contributions employing more than 20 insured persons who fail to meet their obligation to pay sickness, maternity or rehabilitation benefits. ZUS takes over the

payment of benefits from the Social Insurance Fund at the request of the payer or the insured person in the event of a difficult financial situation of the entrepreneur, prolonged bankruptcy or liquidation proceedings or other reasons beyond the payer's control. The procedure requires the submission of a ZUS Z-3 certificate and conducting an explanatory procedure, after which ZUS issues a decision on taking over or refusing to take over the payment. The insured retain the right to claim interest from the payer for delays in the payment of benefits. Additionally, entrepreneurs losing financial liquidity may apply to the Social Insurance Institution (ZUS) for a deferral of the payment deadline for contributions or for payment by instalments, which involves charging a prolongation fee equal to half of the default interest.

KAS warns against fake emails about tax audits

The National Revenue Administration (KAS) has issued a warning against fraudsters impersonating the National Revenue Administration and sending fake emails about the alleged initiation of a tax audit. Authors of fraudulent messages encourage users to click on dangerous links or attachments that redirect users to a website that requires confidential data in order to obtain information such as personal data, bank account numbers, email addresses and passwords. KAS indicates that recipients of suspicious messages should pay particular attention to the sender's email address, which in the case of official correspondence always ends with the gov.pl domain. Any suspicious e-mail or doubts as to the authenticity of the correspondence should be verified by contacting the KAS hotline at 22 330 03 30. KAS also encourages reporting any cybersecurity incidents via the CERT platform.



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The Ministry presents unemployment estimates for September 2025

On 6 October 2025, the Ministry of Family, Labour and Social Policy published estimates of registered unemployment in Poland for September 2025. The unemployment rate was 5.6%, which means an increase of 0.1 percentage points compared to August and 0.6 percentage points compared to September 2024. The number of unemployed people registered at labour offices amounted to 867,600. The lowest unemployment rate was recorded in the Greater Poland Voivodeship (3.5%), and the highest in the Subcarpathian Voivodeship (9%). According to Eurostat data for August 2025, the unemployment rate in Poland was 3.2%, which places the country at the forefront of the European Union. Only Malta and Slovenia had lower unemployment (2.9%), with the EU average being 5.9% and 6.3% in the eurozone.

The Sejm has started work on the bill on collective labour agreements

On 26 September 2025, the first reading of the bill on collective labour agreements and collective agreements, prepared by the Ministry of Family, Labour and Social Policy, took place in the Sejm. The bill comprehensively regulates the principles of concluding, registering and recording collective agreements and arrangements. The new regulations introduce a simplified registration process – agreements will be reported only electronically to the National Register of Collective Labour Agreements. The bill

enables the conclusion of company and inter-company agreements in matters not regulated by labour law, the use of mediator assistance already at the negotiation stage and the flexible definition of the duration of the agreement. At least two employers will be able to conclude multi-employer agreements without establishing an employers' organization. The regulations maintain the principle of benefit to employees. The act is to enter into force 14 days after its publication in the Journal of Laws.

The Ministry announced the results of the recruitment for the short-time work pilot programme

The Ministry of Family, Labour and Social Policy announced the results of the recruitment for the voluntary pilot programme of shortened working hours while maintaining remuneration. 1,994 enterprises and institutions from the private and public sectors signed up for the pilot project. Applications were accepted from 14 August to 15 September 2025. A ministry committee will evaluate the submitted applications and publish a list of recommended projects by 15 October 2025. The main phase of the pilot will begin on 1 January 2026 and last one year. Participants will test various models of reducing working time – by 10 percent from January to June 2026, and by 20 percent in the second half of the year. Employers can receive support of up to PLN 1 million, not more than PLN 20,000 per employee. The condition for participation is that at least 75% of employees are employed under an employment contract and that at least 50% of the staff are covered by the pilot programme.



IMPORTANT INTERPRETATIONS AND RULINGS

No contributions for contracts of mandate with pupils and students from outside the EU

↓ In the individual interpretation of 1 October 2025 (ref. DI/200000/43/936/2025), the Social Insurance Institution confirmed that entrepreneurs are not obliged to pay pension and disability insurance contributions for contractors with the status of a pupil, auditor or student until they reach the age of 26, regardless of their citizenship and country of study. This regulation covers foreigners from countries outside the European Union, including Ukraine, Belarus, Moldova, Georgia, Uzbekistan, Kazakhstan, Tajikistan, the Philippines, Peru, Argentina, Brazil and Mexico, who legally reside in Poland and perform work under a contract of mandate. Employers do not register such persons in the Płatnik programme on ZUS ZUA or ZUS ZZA forms. The interpretation confirms that the Act on the Social Insurance System does not use the criteria of citizenship, place of residence or stay when determining the obligation to pay social insurance, and the only condition for exemption is having the status of a pupil or student and not exceeding 26 years of age.



The purchase of a wristwatch by legal advisors is a tax deductible expense

↓ In the individual interpretation of 30 September 2025 (ref. 0112-KDIL2-2.4011.686.2025.1.AA), the Director of the National Tax and Customs Information Office has once again confirmed the possibility of including the expense for the purchase of a wristwatch in the costs of obtaining income by a legal advisor running an individual law firm if the device is used exclusively for measuring the time of providing legal services as part of business activity. The interpretation

recalls three mandatory conditions arising from Article 22(1) of the Personal Income Tax Act that an expense must meet: it must be causally related to revenues or a source of revenues and be incurred for the purpose of generating revenues or maintaining or securing a source of revenues, it must not be included in the list of expenses not recognized as costs under Article 23(1) of the Act, and it must be accompanied by appropriate documentation.

Contributions to IKZE of a management board member are subject to social security contributions.

↓ In the interpretation of 1 October 2025 (ref. DI/100000/43/801/2025), the Social Insurance Institution considered the entrepreneur's position as incorrect regarding the lack of obligation to pay contributions to social and health insurance and the Labour Fund and the Guaranteed Employee Benefits Fund on the value of the additional benefit contribution intended for payments made to the individual pension security account (IKZE) in the part co-financed by the employer for the President of the Management Board who is also an employee of the company. ZUS explained that in such a case the employee purchases services at lower than retail prices. It was also emphasised that in such a situation the employer is not a party to the contract for the purchase of these services (the contract is concluded by a member of the management board). The employer will only make payments to the bank account of a person from the group of privileged employees according to the remuneration regulations (members of the management board). Such payments do not fall within the scope of exclusions provided for in the social security regulations.

Cafeteria benefits are not subject to ZUS contributions.

↓ The value of material benefits related to the purchase by employees of the Multisport card and vouchers for services within the cafeteria system does not constitute the basis for calculating contributions to social insurance, health insurance, the Labour Fund and the Guaranteed Employee Benefits Fund – explained ZUS in its interpretation of 3 October 2025 (ref. DI/100000/43/849/2025). Thus, ZUS considered the entrepreneur's position regarding the inclusion of the value of these benefits in the basis for calculating contributions to be incorrect. Benefits co-financed by employers in the form of cafeteria system points, which employees use in a given month to purchase sports, cultural and recreational services, are not subject to contributions in accordance with Paragraph 2(1)(26) of the Regulation of 18 December 1998, because the points are not cash-based and expire at the end of the month.

Subsidies to the e-learning platform are subject to contributions

↓ The value of access to the e-learning training platform, in the part financed by the employer or contractor, constitutes the basis for calculating social security contributions for employees and contractors – explained ZUS in the interpretation of 23 September 2025 (ref. DI/100000/43/688/2025). The Social Insurance Institution Branch considered the position of the entrepreneur who claimed that partially paid access to a platform offering training in foreign languages, time management and project management was not subject to social security contributions to be incorrect. ZUS argued that the software license constitutes permission to use a work protected by copyright, and not an article, object or service within the meaning of Paragraph 2(1)(26) of the Regulation of the Minister of Labour and Social Policy of 18 December 1998 on detailed principles for determining the basis for calculating contributions for retirement and

CALENDAR

20 October 2025 (Monday)

- ✓ Payment of the monthly personal and corporate income tax advance for September 2025
- ✓ Payment of the monthly personal and corporate income tax advance for Q3 2025.
- ✓ Payment of collected contributions on revenues under employment relationships for September 2025.
- ✓ Payment by payers of collected income tax advances or lump-sum income tax for September 2025.
- ✓ Payment of the tax advance collected for September 2025 by the parent company representing the tax capital group.
- ✓ Payment of the due lump-sum tax if the income on dividend and other revenues due to share in profits of legal persons in September 2025 was expended in violation of the intended allocation specified in the declaration (CIT-5)
- ✓ Payment of the tax advance for September 2025 by the property company and sending the taxpayer information about the advance payment PIT-ISN and CIT-ISN, respectively
- ✓ Payment of income tax on revenues on a fixed asset in the form of a building for September 2025.
- ✓ Payment of the lump-sum on companies' income (the so-called Estonian CIT) due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in September 2025; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in September 2025.
- ✓ Payment of tax on consideration or property the family foundation transferred or put at the disposal in September 2025.
- ✓ Payment of ZUS contributions for September 2025 - other contribution payers
- ✓ PFRON payment for September 2025.



27 October 2025 (Monday)

- ✓ VAT payment for September 2025.
- ✓ VAT payment for Q3 2025.
- ✓ Filing the VAT-8, VAT-9M, VAT-12 declarations for September 2025.
- ✓ Sending the JPK_V7M file for September 2025.
- ✓ Sending the JPK_V7K file for September 2025 (record part) and for Q3 2025 (return part)
- ✓ Sending summary information on intra-Community VAT-EU transactions for September 2025.
- ✓ Filing the VAT-13 declaration by a tax representative for September 2025.
- ✓ Settlement of sugar tax due for September 2025.
- ✓ Settlement of tax on retail sale PSD-1 for September 2025.
- ✓ Submitting documents regarding co-financing of remuneration of disabled employees to PFRON for September 2025.



31 October 2025 (Friday)

- ✓ Preparation of local transfer pricing documentation for 2024 in electronic form (for entities whose tax year coincides with the calendar year)
- ✓ Filing the declaration for VAT settlement regarding the VII-DO import procedure for September 2025.
- ✓ Filing the declaration for VAT settlement regarding the VIU-DO EU procedure for Q3 2025.
- ✓ Filing the declaration for VAT settlement regarding the VIN-DO non-EU procedure for Q3 2025.
- ✓ Providing the National Revenue Administration with records of cross-border payments for Q3 2025.
- ✓ Filing the application for refund of retirement and disability pension contributions paid for August 2025 with PFRON by disabled persons conducting a business activity.



5 November 2025 (Wednesday)

- ✓ Filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for October 2025.



KALENDARIUM

7 November 2025 (Friday)

- ✓ Payment of income tax in the form of a tax card for October 2025.
- ✓ Payment of the lump-sum income tax collected in October 2025 on receivables paid to a foreign legal person.
- ✓ Payment of the lump-sum income tax collected in October 2025 on revenues from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information on collected tax.
- ✓ Payment by the acquiring company of the lump-sum tax on income originating in October 2025.
- ✓ Filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for October 2025 and payment of tax due resulting from the declaration
- ✓ Filing the declaration of the amount of income from unrealised profits (CIT-NZ) for October 2025 and payment of the tax due disclosed in the declaration.



10 November 2025 (Monday)

- ✓ Filing the INTRASTAT declaration for October 2025.



17 November 2025 (Monday)

- ✓ Payment of ZUS contributions for October 2025 - contribution payers having legal personality.
- ✓ Payment to PPK (Employee Capital Plans)



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■ 4th Most Active Firm on the Stock Exchange
■ 4th Best Auditor of Listed Companies
■ The ESG award

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