



# Fiscal representative for real estate companies

**Real estate companies that do not have their registered office or management board in Poland and are not subject to tax in an EU or EEA member state on all their income regardless of where it is earned, are required to appoint a so-called Fiscal Representative.**

The appointment of a fiscal representative takes place by **entering into a written agreement** with an authorized entity.

A fiscal representative performs, in the name and on behalf of the real estate company for which he or she is appointed, the duties of a tax remitter under tax law. He or she is jointly and severally liable with the real estate company for the tax liability that he settles in the name and on behalf of the company.



Tax remitter's obligations under tax law



Joint and several liability for tax obligations

The requirements towards a tax representative and the significant risks they face make this service very limited in Poland.

Based on the experience and expertise of our tax advisors, TPA Poland offers fiscal representative services in a **unique, modern** and secure formula.

As a fiscal representative we act on behalf of our clients, treating your business as our own, we are jointly and severally liable for your tax obligations.

# OUR ASSISTANCE

Collaboration with TPA Poland includes:



**Completing the process of registration** of foreign entities for CIT purposes in Poland.



**Advisory on ongoing tax activities** in particular performed by foreign real estate companies subject to CIT in Poland.



**Drawing up and submitting** CIT-ISN declarations on behalf of our Clients



**Overview and assistance in meeting reporting obligations** and record keeping for CIT purposes in accordance with Polish tax law.



**Assisting or representing our Clients** in contacts with tax administration authorities

Feel free to contact our experts for more information about the Fiscal Representative service:

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TPA is a leading international consulting group, offering comprehensive business advisory services in **12 countries** of Central and Southeastern Europe.

**In Poland, TPA is one of the largest consulting companies.** We provide international corporations and large domestic companies with effective business solutions in terms of tax advisory, accounting and payroll outsourcing, real estate investment consultancy and HR consulting, as well as audit, business advisory services under the **Baker Tilly TPA** brand. Legal services, provided under the **Baker Tilly Legal Poland** brand, have been a natural addition to our interdisciplinary services.

TPA Poland, Baker Tilly TPA, and Baker Tilly Legal Poland are the exclusive representatives of Baker Tilly International in Poland – one of the largest global networks of independent consulting companies.

As a member of Baker Tilly International, we combine advantages of integrated, interdisciplinary 'one-stop-shop' services with local expertise and global reach of the advisory group.