

## Frequently Asked Questions and Answers

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### Note for foreign investors

An APA application can be submitted by natural or legal persons as well as organisational units without legal personality, having its registered seat or management outside the territory of the Republic of Poland.

However, the primary condition is that this entity intends to establish a related entity conducting business activity in the territory of the Republic of Poland.

In such a case, an APA application should concern a future controlled transaction to be concluded between the APA applicant and the related party that is intended to be established in the territory of the Republic of Poland. The APA is issued for that Polish entity.

In case the domestic-related entity is not established by the date on which APA may be issued, Head of the National Revenue Administration shall suspend the proceedings regarding the APA. The Head of the National Tax Administration shall resume the proceedings immediately after receiving information about the establishment of a related party in the Republic of Poland or resigning from its establishment.

### Benefits

Once APA is issued the parties of the agreement are sure that controlled transaction being subject of APA is at the arm's length (until the conditions of the transactions remain unchanged).

 [APA - FAQ - Frequently Asked Questions \(PDF, 677 kB\)](#)