**Professional partnership**

**Rules concerning the establishment and registration of companies**

Registering applications to enter an entrepreneur into the National Court Register occurs in the Court Registers Portal ([PRS portal](https://prs.ms.gov.pl/)) and requires creating a user account on the portal.

Submitting an application to register the partnership in the National Court Register consists in filling out the forms made available in the [e-formularze KRS](https://sso-toz-kont-prod.apps.ocp.prod.ms.gov.pl/auth/realms/ms-ext/protocol/openid-connect/auth?response_type=code&client_id=prs-portal&state=VFJMdmdiTzNtVjF6djVPVGlBTi05V0ZoTmtLb3NYQi55aXRpMjVLbkVpQ0oz&redirect_uri=https://prs-ekrs.ms.gov.pl&scope=openid&code_challenge=Avls_97FosunJwOg9mAJQbONPev_S-8IrWjgPwrtFqA&code_challenge_method=S256&nonce=VFJMdmdiTzNtVjF6djVPVGlBTi05V0ZoTmtLb3NYQi55aXRpMjVLbkVpQ0oz) tab.

The following documents must be attached to the application to register the partnership in the National Court Register:

1. the partnership agreement;
2. list of partners and their addresses, addresses for service or addresses for electronic service;
3. if the management of partnership affairs has been entrusted to a management board, evidence of appointing the management board together with details of its composition;
4. documents confirming the right of each partner to exercise a liberal profession;
5. statements of persons representing the entity that include their consent to being appointed (not required if persons representing the entity signed the company registration application or granted a power of attorney to submit such application or if their consent has been expressed in the minutes made during the meeting of a body that appointed the person or in the company agreement);
6. statements of persons representing the entity, showing their addresses for service; if such addresses are located outside the territory of the European Union, an agent for service in the Republic of Poland should be named;

The application and other pleadings submitted via an ITC system, as well as documents made in electronic form, must be signed by a qualified electronic signature, trusted signature or facsimile.

If documents forming the basis of entry into the National Court Register have been made in hard copy, the following must be attached to the application:

1. electronic certified copies of such documents certified by a notary or attorney appearing in the case who is an attorney-at-law or a legal counsel, or
2. electronic copies of such documents; in such case, originals of such documents or their officially certified copies or extracts must be submitted to the registration court within 3 days from the date of submitting electronic copies of the documents.

The application is submitted together with a court fee equal to PLN 500 and a fee for announcing the registration in the Monitor Sądowy i Gospodarczy, equal to PLN 100.

Instructions on how to create a user account, register an entity in the register of entrepreneurs, handle attachments to KRS e-forms and pay for applications using e-payments, as well as other guidelines, are available on the Court Registers Portal website in the [Instrukcje](https://prs.ms.gov.pl/krs-pomoc/instrukcje).

The registration takes place in the Polish language.

**Rules of representation**

A partner is not liable for obligations of the partnership arising from the exercise of a liberal profession by other partners in the company, as well as for obligations of the partnership resulting from acts or omissions of persons employed by the company under an employment agreement or other legal relationship and subject to the direction of another partner while performing services related to the subject matter of business of the partnership.

A partnership agreement may provide that one or more partners agree to bear liability as if they were partners of a general partnership.

Each partner is entitled to represent the partnership on their own, unless otherwise provided for in the partnership agreement.

Depriving a partner of the right to represent the partnership may take place only for important reasons and by a resolution adopted by a three fourths majority of votes in the presence of at least two thirds of the total number of partners. The partnership agreement may provide for more stringent conditions of adopting the resolution.

The partnership agreement may provide that the management of partnership affairs and its representation is entrusted to the management board.

The management board must include at least one partner. Third parties may also be management board members.