**Limited 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.

If the partnership agreement has been concluded in the form of a notarial deed, submitting an application to register the partnership in the National Court Register consists of 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.

If concluding a partnership agreement and executing the required documents is to occur using templates made available in the IT system, the [S24 − Rejestracja Spółki, Inne wnioski](https://ekrs.ms.gov.pl/s24/) tab should be used.

The following documents must be attached to the application to register the partnership:

1. the partnership agreement;
2. a list of partners and their addresses for service or addresses for electronic service;
3. if a commercial proxy has been appointed, a statement of the proxy including their consent for appointment;
4. 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 must be named;
5. in case of a partnership whose agreement has been concluded using a template made available in an IT system, a statement whether the applicant is a foreigner in the meaning of the Purchase of Real Estate by Foreigners Act of 24 March 1920, and if the applicant is a foreigner in the meaning of that act, a statement whether they are the owner or perpetual usufructuary of real estate located in the territory of the Republic of Poland.

The application to enter the partnership in the National Court Register 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, or PLN 250 in case of a partnership whose agreement was concluded using a template, 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 limited partner is liable for the obligations of the partnership towards its creditors only up to [their limit of liability](https://sip.legalis.pl/urlSearch.seam?HitlistCaption=Odesłania&pap_group=25010064&refSource=guide&sortField=document-date&filterByUniqueVersionBaseId=true).

The partnership is represented by general partners who have not been deprived of the right of representation by the partnership agreement or a final verdict of the court.

A limited partner may represent the partnership only as [an attorney](https://sip.legalis.pl/urlSearch.seam?HitlistCaption=Odesłania&pap_group=25010065&refSource=guide&sortField=document-date&filterByUniqueVersionBaseId=true).

If a limited partner enters into a legal transaction in the name of the partnership without disclosing their power of attorney, they are liable for the effects of such transaction towards third parties without limitation. This also applies to representation of the partnership by a limited partner who is not authorised or exceeded the scope of authorisation.