



EUROPEAN COMMISSION



TAX IDENTIFICATION NUMBERS (TINs)

Country Sheet: Poland (PL)

1. TIN structure

Format	Explanation	Comment
9999999999	11 digits	PESEL number
999999999	10 digits	TIN number

2. TIN description

2.1. PESEL description

As from 1st September 2011, Poland recognizes as a tax identification number the PESEL number issued to natural persons registered in PESEL register and who do not conduct business activity and are not registered for value added tax purposes.

PESEL is a 11-digit, constant numeric symbol, that uniquely identifies a specific individual registered in the PESEL database (the Common Electronic System of Population Register). Data stored in the Common Electronic System of Population Register is transferred from the municipal offices' database, which are the municipal registration records.

PESEL register operates since 1979 and contains details of persons residing permanently in the territory of the Republic of Poland, domiciled for permanent or temporary (more than 3 months) residence and persons applying for an identity card or passport, as well as people who under the provisions of Polish law need to have a social security number. PESEL numbers are issued by the Ministry responsible for Internal Affairs.

2.2. TIN description

As from 1st of September 2011, Poland issues TINs to other entities, which are subject to registration (i.e. individuals, legal persons, individuals who do not have the legal personality and other entities) provided that, according to the Polish acts, they are defined as taxpayers or payers of social security or health insurance contributions.

However, TIN number assigned to the date 31st August 2011 becomes a tax identification number under the provisions of *Act of 29 July 2011 concerning the rules governing registration and identification* (Official Journal No 171, item 1016), and thus decisions on granting such a tax identification number remain in force.

Version 09/07/2015 16:18:00 1/6



3. Where to find TINs?

3.1. **PESEL**

PESELs are reported on official documents of identification.

3.1.1. Passport



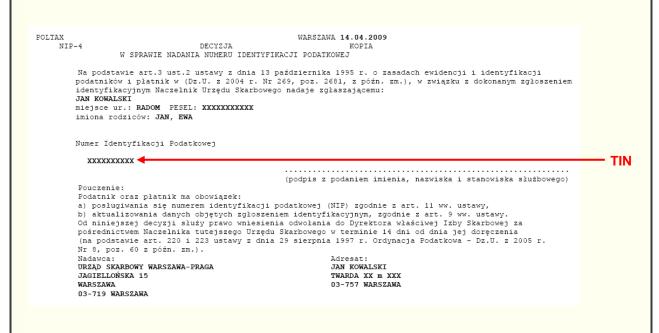
3.1.2. ID card



3.2. TINs

TINs are not reported on official documents of identification, but they can be found on an official form of the head of a local tax office issuing TINs, i.e.:

3.2.1. Decision (NIP-4) for TINs issued under the law applicable until 31st of August 2011

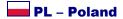


Version 09/07/2015 16:18:00 2/6



3.2.2. Forms is:	sued under the law applicable from the	1 st of September 20	11
CRP KEP		Warszawa,r.	
	POTWIERDZENIE NADANIA NUMERU IDENTYFIKACJI PODATKOW	KOPIA EJ	
podatników i płatników	e art. 8a ustawy z dnia 13 paździemika 1995 r. o zasada w (Dz. U. z 2004 r. Nr 269, poz. 2681, z późn. zm.), w związl nister Finansów nadaje zgłaszającemu:		
ALEX ROBERT NOV PESEL: 999999999999	WAK / data ur.: 99.99.9999 r. ¹		
Numer Identyfika	acji Podatkowej (NIP)		
4443	3332211		TIN
		ieles i etamografia elvéhorroga)	
Pouczenie:	(podpis z podaniem imienia, nazwi	ska i stanowiska stuzbowego)	
danych objętych zgłosz Zgłoszenia dokonuje si) r ia obowiązek posługiwania się NIP zgodnie z art. 11 ww. ze niem identyfikacyjnym, zgodnie z art. 9 ww. ustawy. ię jednokrotnie, zgodnie z art. 5 ust. 1 ww. ustawy. ie wydaje naczelnik urzędu skarbowego na podstawie art. 8b i	-	
Nadawca:	Adres		
URZĄD SKARBOWY WAI JAGIELLONSKA 15		K NOWAK USNA I M 5	
WARSZAWA 03-719 WARSZAWA		SZAWA 1 WARSZAWA	
<u> </u>	_		
CRP KEP		Warszawa, KOPIA	
	POTWIERDZENIE NADANIA NUMERU IDENTYFIKACJI PODATKOWI	EJ	
podatników i płatników	e art. 8a ustawy z dnia 13 paździemika 1995 r. o zasada w (Dz. U. z 2004 r. Nr 269, poz. 2681, z późn. zm.), w związk uister Finansów nadaje zgłaszającemu:		
MILA SPÓLKA Z OC	GRANICZONĄ ODPOWIE DZIALNOŚCIĄ		
Numer Identyfika	acji Podatkowej (NIP)		
4443	3332211		TIN
	(podpis z podaniem imienia, nazwi	ska i stanowiska służbowego)	
Pouczenie: Zgłaszający (podmiot)	na obowiązek posługiwania się NIP zgodnie z art. 11 ww.	ustawy oraz aktualizowania	
danych objętych zgłosz Zgłoszenia dokonuje si	z niem identyfikacyjnym, zgodnie z art. 9 ww. ustawy. ię jednokrotnie, zgodnie z art. 5 ust. 1 ww. ustawy. ie wydaje naczelnik urzędu skarbowego na podstawie art. 8b u		
Nadawca:	Adres		
URZĄD SKARBOWY WAI JAGIELLONSKA 15	CAŁU	SPOŁKA Z O.O. JSNA J. M. 5	
WARSZAWA 03-719 WARSZAWA		SZAWA 1 WARSZAWA	
or in the	ecember 1st of 2014, the disclosure e Central Registration and Information on rticular entity/individual. Therefore, TIN car	Business confirms th	at it has been issued to

Version 09/07/2015 16:18:00 3/6

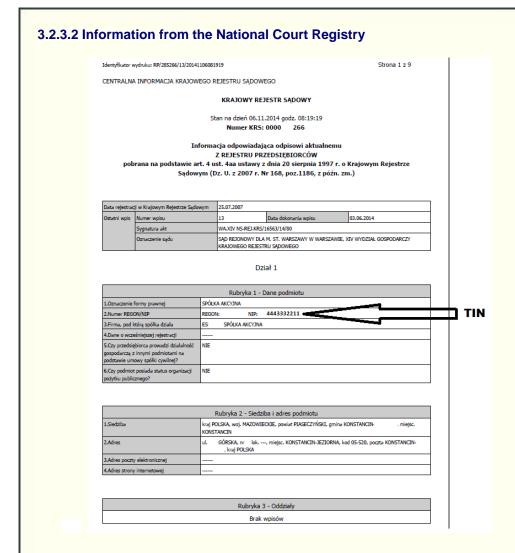


3.2.3.1 Certificate from the Central Registration and Information on Business



Version 09/07/2015 16:18:00 4/6





4. TIN national website

Information on TIN:	http://www.mf.gov.pl/index.php?const=3&dzial=143&wysw=14⊂=sub1	
	(only available in Polish)	
TIN online check:	Not available	

Information on PESEL: http://www.msw.gov.pl/portal/pl/381/32/ (only available in Polish)

5. TIN national contact point

Contact PESEL:	Ministry of Interior	
	From stationary phone: +48 22 60 28 208	

Contact TIN:	National Tax Information (call-center)	
	From stationary phone: +48 801 055 055	
	From mobile phone: +48 22 330 0330	

6. Legal notice

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Version 09/07/2015 16:18:00 5/6



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Version 09/07/2015 16:18:00 6/6