

there is always
a solution ■

01 TIAS THERE IS ALWAYS A SOLUTION

WE ARE TIAS - a network of law firms specializing in financial and legal services for Polish and foreign clients, with a particular focus on the Asian market. We bring together an international team of specialists in accounting, tax consulting, as well as human resources and payroll. We also provide consultancy in the fields of business law and investment project management.



02 TIAS THERE IS ALWAYS A SOLUTION



EXPERTS FROM TIAS ACCOUNTING AND LEGAL OFFICE represent Poland internationally by participating in economic missions. In 2022, we gave lectures at the Polish-Korean Business Forum in Seoul and the Polish-Thai Business Forum in Bangkok, aimed at familiarizing the participants with the legal and tax aspects of doing business in Poland. Our expertise, global experience, as well as international scope allow us to implement ambitious projects all over the world. Our firm has been invited by the Polish Investment and Trade Agency to be among the honorable speakers at the conference.



MORE THAN 110
EMPLOYEES



IN THE MARKET
SINCE 1997



MORE THAN
600 CLIENTS

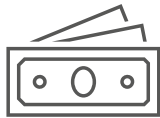


EXPERTISE &
GLOBAL EXPERIENCE

TIAS Accounting and Legal Office is also a partner and member of Antea Group – an international organization bringing together firms that adhere to the highest standards of professionalism in the fields of audit, consulting, as well as tax and legal advisory services.

03 EFFICIENT AND COMPREHENSIVE SERVICES FINANCE AND ACCOUNTING

- bookkeeping following Polish and International Accounting Standards
- drawing up monthly and annual financial statements in accordance with the Polish Accounting Act and International Financial Reporting Standards, as well as USA GAAP (Generally Accepted Accounting Principles)
- recording fixed assets
- preparing reports for Statistics Poland (GUS) and the National Bank of Poland (NBP)
- valuing assets and liabilities, calculating financial results
- drawing up returns for CIT, VAT and other taxes
- providing accounting services for joint-stock companies, limited liability companies, limited partnerships, limited joint-stock partnerships, professional partnerships, foreign company branches, representative offices, associations, foundations, sports clubs
- accounting for subsidies and grants



04 EFFICIENT AND COMPREHENSIVE SERVICES HR & PAYROLL

- providing employees with details of their salaries, including amounts withheld due to regulations resulting from the Personal Income Tax Act and the Act on Social Insurance System.
- calculating PFRON payments (State Fund for Rehabilitation of Disabled Persons) and preparing relevant statements
- drawing up monthly payroll lists for employees
- registering employees for social insurance (ZUS) purposes; preparing monthly ZUS statements and reports



- keeping individual employee payroll files as well as records of holiday leave and absences
- calculating monthly ZUS contributions and PIT withholdings
- auditing ZUS settlements and employee personnel files
- assembling employee personnel files, recording holiday entitlement



05 EFFICIENT AND COMPREHENSIVE SERVICES TAX CONSULTANCY



tax optimization



international tax law



CIT, PIT, and VAT consultancy



preparing statements and calculations based on information provided by

the client



R&D & IP Box tax relief

transfer pricing

tax audit

tax compliance and reporting

participation in tax investigations and procedures

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06 EFFICIENT AND COMPREHENSIVE SERVICES ADMINISTRATION

- registering companies with the KRS
- registering sole proprietorships
- registering business entities for VAT purposes
- assisting in obtaining an EORI number and submitting a "simplified procedure" application on behalf of the client
- submitting annual financial statements to the KRS repository
- assisting in obtaining stay/residence permits, work permits, and declarations of entrusting work to foreigners
- assisting in obtaining a PESEL no. and a Trusted Profile (ePUAP) account

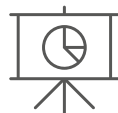


- assisting in setting up a bank account for both legal and natural persons
- employee recruitment
- assisting in obtaining Qualified Electronic Signatures (CERTUM)
- Virtual Office services: providing an address for business registration purposes, scanning and forwarding incoming correspondence



07 EFFICIENT AND COMPREHENSIVE SERVICES LEGAL ADVISORY SERVICES

- consulting with respect to business activity and operations performed
- preparing statements and calculations based on information provided by the client
- management and tax accounting
- representation in court and administrative proceedings
- preparing, issuing opinions about, and negotiating contracts
- providing ongoing legal assistance, including legal advice, issuing legal opinions, responding to legal inquiries
- broadly defined debt recovery (both amicably and through litigation), legal proceedings - debt enforcement



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08 QUALIFIED ELECTRONIC SIGNATURE SIMPLY SIGN



SIMPLY SIGN – mobile, qualified electronic signature to securely sign digital documents. A contract/agreement or letter signed with a qualified electronic signature has the same legal effects as documents bearing a traditional handwritten signature.

Qualified electronic signature works in a dedicated application. Thanks to it, you can sign documents at any time – on your phone, tablet or computer.

The signature guarantees full mobility – it works without a physical card or a reader.

ELECTRONIC SIGNATURE SAVES TIME AS WELL AS OFFERS A FEELING OF SECURITY AND COMFORT SINCE FORGING IT IS MORE DIFFICULT THAN FORGING A HANDWRITTEN SIGNATURE.



09 OPENING A BANK ACCOUNT NATURAL PERSON AND ECONOMIC ENTITY



BANK ACCOUNT FOR A FOREIGNER

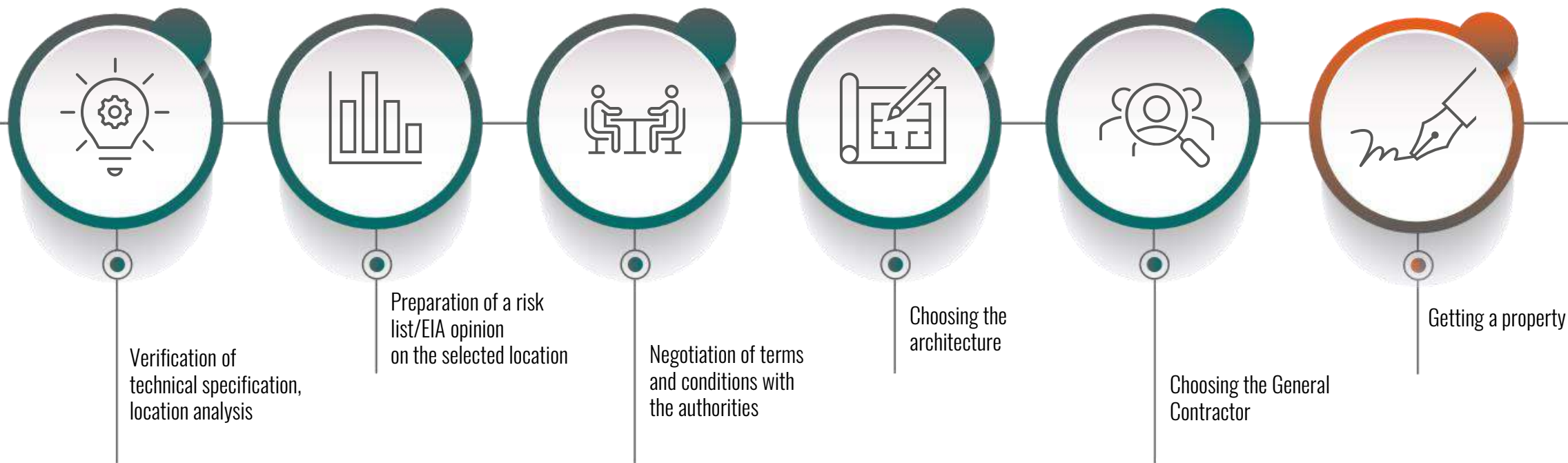
A foreigner may set up an account in any branch of the bank on the same terms and conditions as a Polish citizen. He must present an identity card – in the case of non-resident – a passport, provide a telephone number – preferably a mobile number, and a correspondence address in Poland.

Together with our bank advisor, we will ensure that the entire process of opening a bank account is carried out smoothly and safely, and we will take care of all formalities.

10 MERGERS AND ACQUISITIONS (M&A) COMPREHENSIVE TRANSACTION CONSULTING

Support for investors in the process of acquiring and selling real estate structured as:

- A transaction involving shares of a company with real estate (Share deal)
- Transactions involving real estate (Asset deal or sale of the enterprise or an organised part of the enterprise)



11 TAX ADVISORY SERVICES



CORPORATE INCOME TAX (CIT)

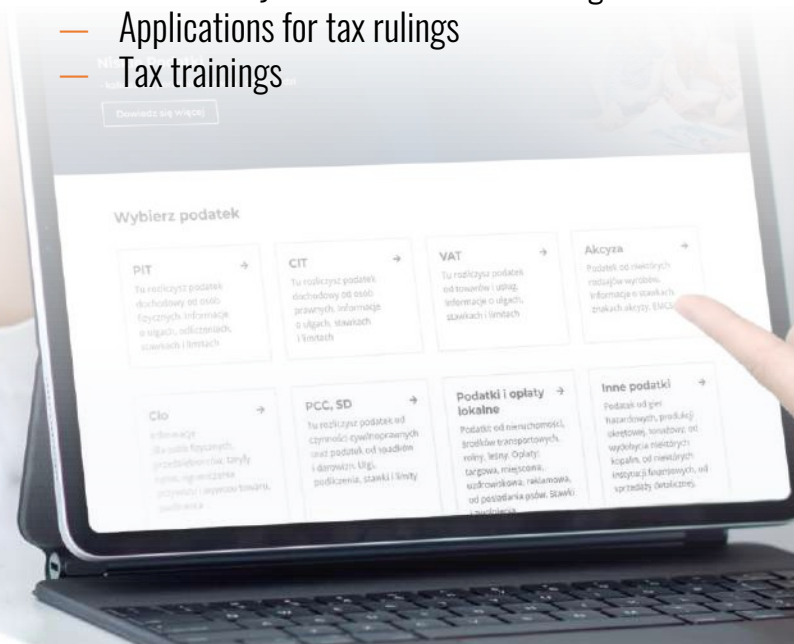
- On-going tax advisory on CIT issues
- Assessment of tax implications of transactions, arrangements and business transformations
- Tax relief advisory, including Special Economic Zone, Polish Investment Area, innovation incentives etc.
- Withholding tax issues and procedures
- CIT reviews
- Applications for tax rulings
- Tax trainings

PERSONAL INCOME TAX (PIT)

- On-going tax advisory on PIT issues
- PIT calculations for expatriates in Poland
- PIT advisory for executives and managers
- Applications for tax rulings
- Tax trainings

MANDATORY DISCLOSURE RULES (MDR) AND TAX PROCEDURES

- Identification and reporting tax schemes
- Mandatory tax strategies for the largest CIT payers
- Internal tax procedures, including procedures aiming at ensuring the required standard of due diligence



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EFFICIENT AND COMPREHENSIVE SERVICES VIRTUAL OFFICE

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**LENDING ADDRESS FOR
THE PURPOSE OF
CARRYING OUT
BUSINESS ACTIVITIES**



**LENDING ADDRESS FOR
VAT REGISTRATION
PURPOSES**



**HANDLING INCOMING
MAIL AND
FORWARDING IT TO THE
CLIENT AT THE
INDICATED E-MAIL
ADDRESS**

13 OUR CLIENTS' FIELDS OF BUSINESS



Construction Industry



Automotive



Information Technology



Production companies



Food Industry



Engineering



Recruitment Agencies



Research and Development

14 HOW WE OPERATE



TIAS OPERATES IN COMPLIANCE WITH POLISH AND INTERNATIONAL STANDARDS

Member of



Alliance of independent firms



THE SOFTWARE WE USE:



Rewizor nexo

YUMA



saldeo SMART



ORACLE



15 INTERNATIONAL HELP DESK



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**KOREAN HELP
DESK**



**CHINESE HELP
DESK**



**POLISH HELP
DESK**



**ENGLISH HELP
DESK**



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