

Tax-residence

Information on tax-residence: who qualifies as tax resident and under what conditions

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How to acquire the status of a resident

You may acquire the status of a tax resident in Poland if you are a natural person and you:

1. have your centre of personal or economic interests (centre of vital interests) in Poland, or
2. spend more than 183 days in a fiscal year in Poland.

These rules apply taking into account double taxation agreements.

If you are considered a tax resident in two countries, you are subject to the conflict-of-laws rules set out in the relevant double taxation agreement.

How to declare income for tax purposes

The status of a tax resident in Poland means that you should declare all income for tax purposes in Poland, regardless of the country in which that income has been earned. You are then subject to unlimited tax liability.

If you do not have the status of a tax resident in Poland, you are a non-resident. As a non-resident, you declare only income generated from the sources situated in Poland. You are then subject to limited tax liability.

How to confirm the status of a resident

You may confirm tax residency in Poland by obtaining a certificate of tax residence.

It is a certificate of residence for tax purposes in Poland, issued by the revenue office on the CFR-1 form.

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