

(Slide 6-7)

As for 01, does it mean that Polish employer or Polish host company needs to submit the relevant contract of the foreign worker, i.e. in the former case it is local employment contract, in the latter case it may be foreign employment contract, for example, with Japanese HQ? Also as mentioned in 02, those should be officially translated and retained by the Polish employer or Polish host company?

>>Please see the following chart

Type	Contract	Language of employment contract	Obligation
Local employment	Local employment contract	Polish and English	To be submitted to the Immigration office as it is
		English	To be submitted to the Immigration office with a sworn translation into Polish
Delegation	Japanese employment contract	English or Japanese	To be submitted to the Immigration office with a sworn translation into Polish

(Slide 20-21)

What is the definition of “entrusting” in the first row in the chart?. May I understand that the most major one is employment, is it correct?

>> Yes, I confirm the work permit Type A (please remember that we are waiting for the implementation act and formal names of permit types may change) is related to the situation when foreigner is employed on the basis of employment contract with Polish entity.

Could you tell us examples of “specific function” in the second row? Is it such as a director registered in KRS who actually work in Poland as a director?

>> Yes, I confirm that the person must be appointed to a position, e.g. member board and registered in the KRS of the Polish company.

In the third row, it is mentioned that “Intra-corporate postings require vertical capital ties, meaning direct or indirect ownership or shared management (at least 50%) between the sending and receiving

entities.” Is it a new requirement?

>> Our understanding of this act is also such, but in the absence of implementation acts we are not sure.

As you know that most of foreign companies are facing difficulties in slow procedure on work permit and residence permit in Poland.

>> Yes I agree. The timeline depend on the Immigration office. Generally due to fact that offices are extremely overloaded the waiting period for a work permit is quite long now.

(Slide 24-25)

As for the lists mentioned in 01, could you tell us when and who will issue those lists?

>> The list has been issued by Ministry of Economy and Development. Several Japanese companies are included in it. Please see the following link.

[Wykaz przedsiębiorców o istotnym znaczeniu dla gospodarki narodowej - Ministerstwo Rozwoju i Technologii - Portal Gov.pl](#)

(Slide 26-27)

Actually I was not so familiar with “United Work and Resident Permit”. I thought that work permit and resident permit are separate permits. What is “united work and residence permit”? Who can obtain the permit?

>> Unified work and residence permit it is a subtype of a residence permit. It can be obtained only by foreigner who has employment contract with Polish entity. If individual posses this kind of residence permit the separate work permit is not needed.

As for 01, does it mean that the foreigners need to notify to the authority when their assignments are terminated and leave Poland even under current regulation?

>> No, because the unified work and residence permit cannot be obtained by the delegated foreigner.