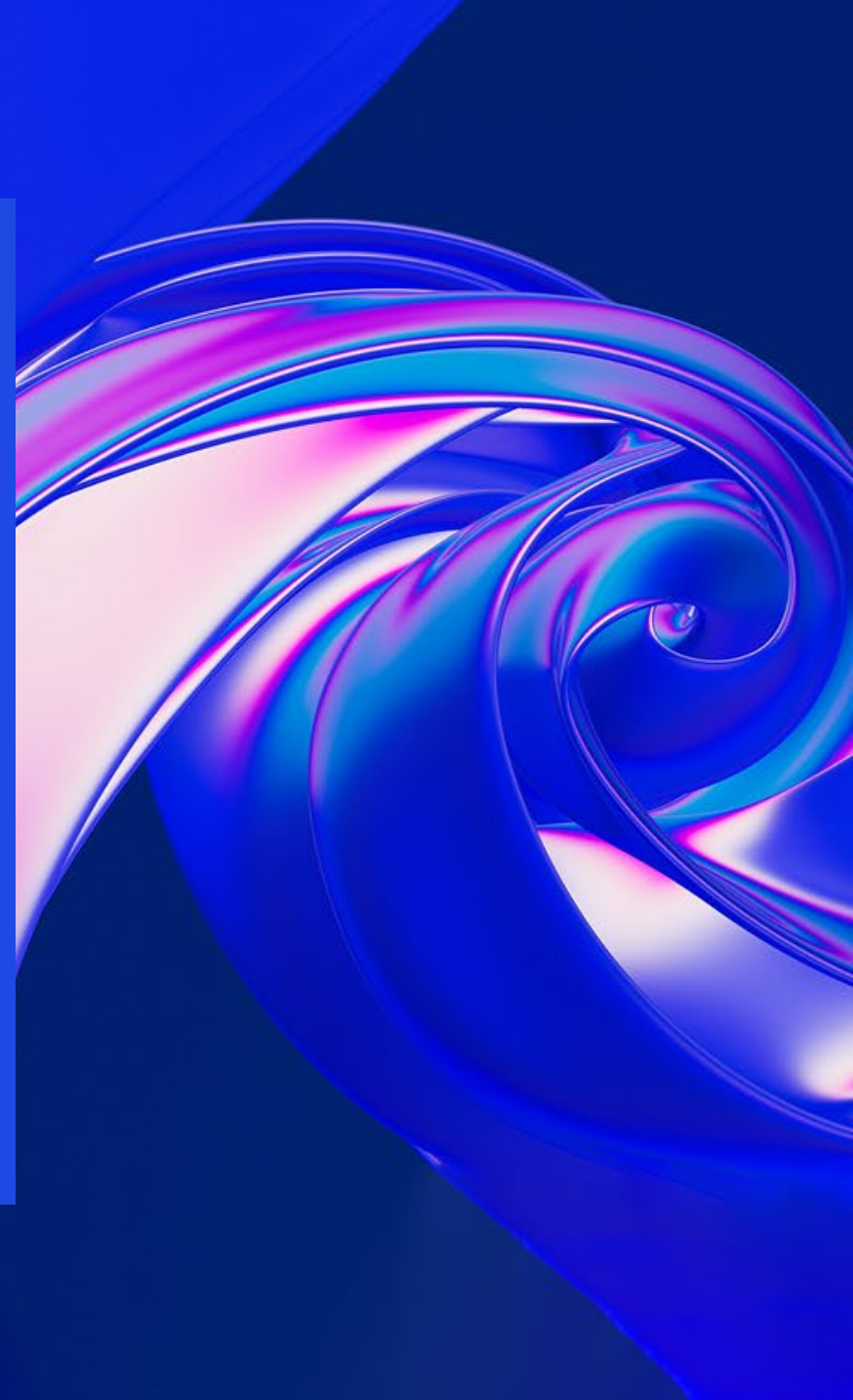




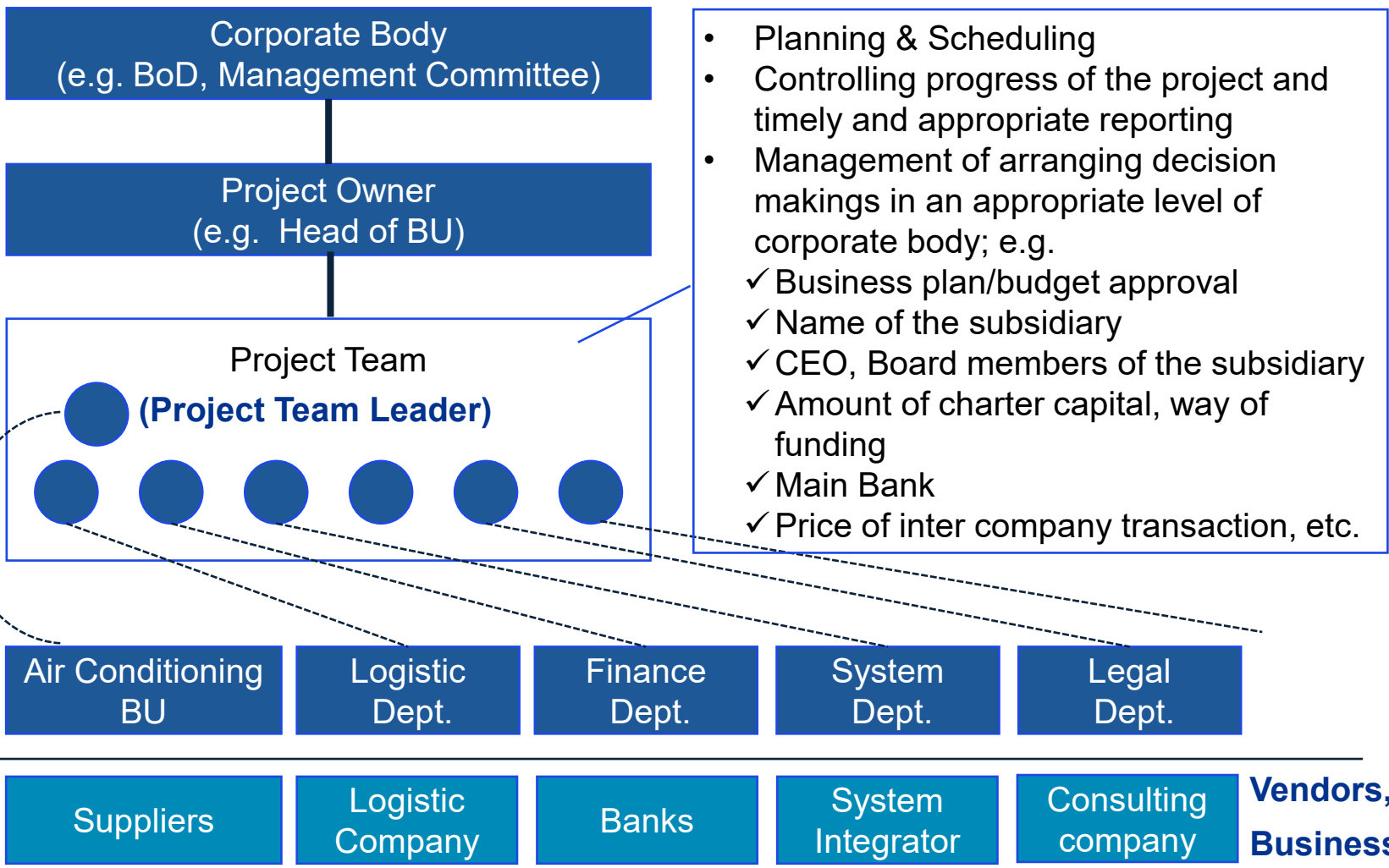
# Comprehensive support to set up plant



# Project Management Support



# Project Management Support (Example)



## Comprehensive Project Management Support on X-Function Basis



# Major supports for Project Management (Example)

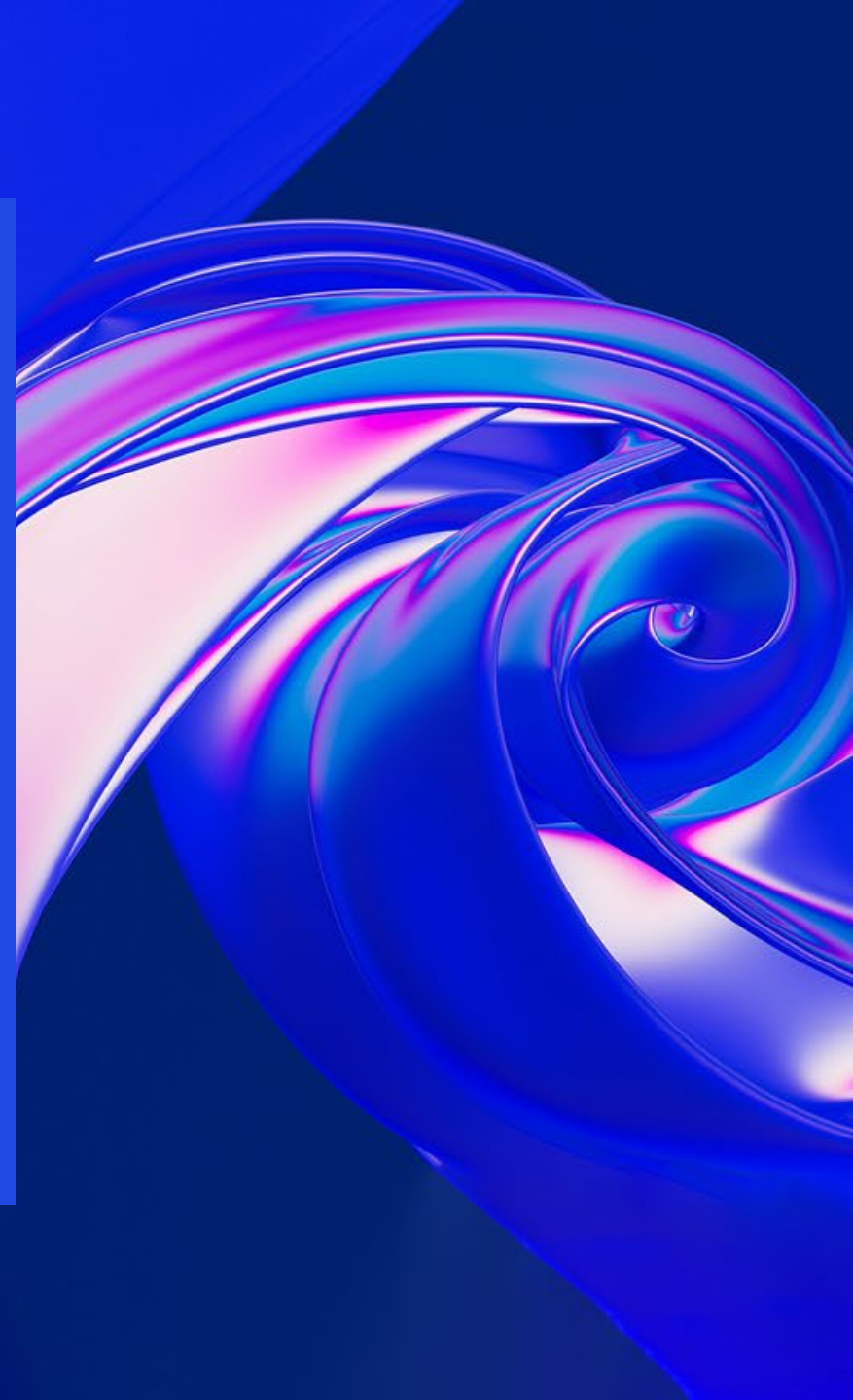
Account Lead Partner and Japanese Desk will act as One-stop-Window to the client and propose/coordinate appropriate supports on X-function basis to help the client's project team manage/control the steps/processes of the project in accordance with expected time line.

The One-stop-Window provide the project team of the client with relevant supports including but not limited to follows.

- Support to preparation of steps/processes and timeline to complete the project,
- Support to monitoring and managing progress of the project,
- Support to organizing periodical meeting of the project team, proposing appropriate agenda and preparing materials for discussion as necessary,
- Support to prepare for internal decision making and information sharing at various level of meetings, such as Board of Directors Meeting, Investment Committee, Business Unit Management Committee, etc. in accordance with the client's internal regulation and practical needs, arranging appropriate timely inputs for agendas. For example;
  - ✓ Name of the company established;
  - ✓ Shareholding structure;
  - ✓ Design of corporate body and assignment of CEO/Bord of Directors;
  - ✓ Amount of charter capital and way of funding/financing;
  - ✓ Main bank;
  - ✓ Business plan and expense budget, etc.
- Support to discussion/cooperation with third party vendors, business partners, other consulting firms, etc.
- Trouble shooting / proposing options to deal with unexpected situation



# Support/Service Menu



# Support/Service Menu

- I.** Investment Incentives
- II.** Setting up of a Polish Subsidiary
- III.** Mandatory registration and Preparation of documents for starting business
- IV.** Preparation of Human resources
- V.** Preparation of necessary assets
- VI.** Designing Inter Company Transaction
- VII.** Other Transactions
- VIII.** Reporting and Compliance
- IX.** System Set Up

# I. Investment Incentives (Example)

Scope of Support	Description
1. Analysis and advice on obtainment of available incentives for the project	<ul style="list-style-type: none"> <li>• Analysis of the planned investment (project) in terms of requirements for applying for the tax exemption, cash grant, TCTF grant, etc.;</li> <li>• Support in the scoping of the project in order to maximize the funding and the chances of obtaining a decision/proposal on support;</li> <li>• Analysis of the eligibility of costs planned to be incurred;</li> <li>• Recommendation on options and strategy for application.</li> </ul>
2. Drafting of Application for selected incentives	
1) National CIT relief	<ul style="list-style-type: none"> <li>• Drafting of the application for securing a decision on support;</li> <li>• Collecting and verifying all necessary attachments.</li> </ul>
2) National cash grant	<ul style="list-style-type: none"> <li>• Drafting of the application for PAIH for confirming eligibility for support;</li> <li>• Drafting of the application for Ministry for securing a proposal on support.</li> </ul>
3) TCTF Grant	<ul style="list-style-type: none"> <li>• Drafting of the application for securing additional supports under the TCTF, in accordance with the applicable laws.</li> </ul>
3. Monitoring	<ul style="list-style-type: none"> <li>• Communication with the institution and support in the evaluation process;</li> <li>• Introducing necessary amendments in the application;</li> <li>• Support during signing of agreements.</li> </ul>
4. Workshop to use granted supports appropriately	<ul style="list-style-type: none"> <li>• Organizing a workshop on the rules of using state support granted for the project.</li> </ul>
5. Operation	<ul style="list-style-type: none"> <li>• Ensuring appropriate measures are put for the effective use of support;</li> <li>• Guidance on keeping correct documentation and compliance with the rules for granting support.</li> </ul>

## II. Setting up of a Polish Subsidiary

Scope of Support	Description
1. Short feasibility study on most suitable form of doing business in Poland	<ul style="list-style-type: none"> <li>• Analysis of available forms of companies, taking into account the Client's needs and the business specifications;</li> <li>• Short summary of main aspects of given types of the Polish companies;</li> <li>• Tax implications.</li> </ul>
2. Standard legal procedure to register a company (type of the company to be chosen by the Client based on the feasibility study)	<ul style="list-style-type: none"> <li>• Instruction to the client on documents to be obtained/prepared in founder's location including requirement on certification, notarization, apostille, etc.;</li> <li>• Preparation/drafting of necessary documents for registration of the company;</li> <li>• Support to open a bank account for the payment of the initial share capital;</li> <li>• Registration of the company with the registry court / ultimate beneficial owner's registry.</li> </ul>
3. Potential support/ advice on the way of registration	
1) Advice on jurisdiction of founder's location	<ul style="list-style-type: none"> <li>• Advice on pros &amp; cons of founder's location from tax and legal perspective, e.g. with holding tax, chaining law, etc.</li> </ul>
2) Design of corporate Body	<ul style="list-style-type: none"> <li>• Advice on setting up board of directors, audit committee, etc, appointments of board members (based on PoA issued by the Client), holding respective shareholders meetings.</li> </ul>
3) Funding/financing options and appropriate level of charter capital	<ul style="list-style-type: none"> <li>• Advice on funding/financing options, if applicable, e.g. charter capital, contribution into assets, additional paid in capital, loan from group companies, taking into account relevant requirements in respective form of a company.</li> </ul>
4) Comparison of banks to select a main bank	<ul style="list-style-type: none"> <li>• (There is not Japanese Bank operating in Poland.) Preparation of simple comparison table of banks on services friendly for foreigners, rating, number of branches, etc. to select one among candidates.</li> </ul>



# III. Mandatory registration and Preparation of documents for starting business

Scope of Support	Description
1. Registration for various reporting obligation including setting up online/electric reporting required	Application of <ul style="list-style-type: none"><li>• Tax registration (CIT, VAT, real estate tax, excise duty, etc.);</li><li>• Social security registration (Health insurance, on-the-job accident, pension, etc.);</li><li>• Customs related registration (EORI, REX ).</li></ul>
2. Preparation of mandatory internal regulations, policies, documents, if any	<ul style="list-style-type: none"><li>• Drafting of mandatory policies/ internal rules required for the purpose of carrying out the business activities in the relevant form of the company.</li></ul>
3. Obtaining of necessary licenses/permits, if any	<ul style="list-style-type: none"><li>• Application for the relevant and necessary permits/licenses etc required under the relevant Polish laws (industrial regulation, environmental regulation etc).</li></ul>

# IV. Preparation of Human resources (1/3)

## 1 Local employees

Scope of Support	Description
1. Preparation of mandatory by-laws	<ul style="list-style-type: none"><li>• Drafting/review of mandatory internal regulations, policies, documents etc, required by labor law, such as;<ul style="list-style-type: none"><li>✓ working rules;</li><li>✓ remuneration rules;</li><li>✓ social benefit fund regulations;</li><li>✓ regulations of remote work.</li></ul></li></ul>
2. Advice on how to structure employment contract	<ul style="list-style-type: none"><li>• Preparation of written advice, e.g. what should be agreed in an individual employment contract, what should be mentioned in other documents (e.g. supplementary information on working conditions), information on equal treatment.</li></ul>
3. Preparation of templates of employment contract	<ul style="list-style-type: none"><li>• Drafting/review of employment contracts by type (for probation period, definite period of time, indefinite period of time) and associated documentation</li></ul>
4. Preparation of tailored employment contract for an individual employee	<ul style="list-style-type: none"><li>• Tailoring/drafting of employment contract for an individual employee</li></ul>
5. Implementation of the Employee Capital Plans (PPK)	<ul style="list-style-type: none"><li>• Assistance in election of the employee's representatives;</li><li>• Applying to financial institutions for offers, as well as their analyze and providing recommendations;</li><li>• Review of the agreements with the financial institution;</li><li>• Preparation of communication to the employees;</li></ul>

## IV. Preparation of Human resources (2/3)

Scope of Support	Description
6. Providing advise in respect of statutory obligations to be fulfilled by the employer in case of commencement of activity	<ul style="list-style-type: none"><li>• Preparation of a list of required actions (in particular related to occupational health and safety, medical examinations, information obligations towards employees, etc.)</li></ul>
7. GDPR documentation	<ul style="list-style-type: none"><li>• Assistance in implementation of the documentation and policies related to personal data protection</li></ul>

### 2 Expats, short term assignees

Scope of Support	Description
1. Advice on assignment scheme	<ul style="list-style-type: none"><li>• Preparation of written advice/recommendation on assignment scheme for general expats and short term assignees who support factory set-up for short term from the following perspective;<ul style="list-style-type: none"><li>✓ How/based on what contract to recharge the cost incurred in Japan;</li><li>✓ PIT and social security treatment;</li><li>✓ Consequences in immigration and permit to stay/work in Poland;</li><li>✓ Securing convenience of assignees, providing locally cash and in-kind benefit for daily life in Poland without employment contract.</li></ul></li></ul>
2. Preparation of contracts/documents to implement a selected scheme	<ul style="list-style-type: none"><li>• Drafting/review of appropriate contracts, e.g. International Hireling Out of Labor Force (IHOL) type of contract to recharge costs incurred in Japan that should be prepared taking into account of TP perspective and payment agent type of contract to facilitate payment to assignees from the Polish subsidiary, etc.</li></ul>

## IV. Preparation of Human resources (3/3)

Scope of Support	Description
3. Obtainment of necessary permit for assignees	<ul style="list-style-type: none"><li>• Support of application of;<ul style="list-style-type: none"><li>✓ Work Permit;</li><li>✓ Visa;</li><li>✓ Resident Permit.</li></ul></li></ul>
4. Personal income tax for assignees	<ul style="list-style-type: none"><li>• Support in;<ul style="list-style-type: none"><li>✓ Registration of assignees for tax purposes (PESEL number);</li><li>✓ Polish monthly tax compliance for assignees employed and paid by the Japanese entity;</li><li>✓ Polish annual tax returns : analysis, preparation of personal tax return and representation of the assignee before Polish tax office.</li></ul></li></ul>

# V. Preparation of necessary assets (1/4)

## 1 Land / Permanent right to use land

Scope of Support	Description
1. Due Diligence	<ul style="list-style-type: none"><li>• Various DDs such as;<ul style="list-style-type: none"><li>✓ Environmental and ESG DD;</li><li>✓ Legal DD;</li><li>✓ Tax DD;</li><li>✓ Financial DD etc.</li></ul></li></ul>
2. Valuation	<ul style="list-style-type: none"><li>• Valuation of the land by an appropriate approach and alternatives</li></ul>
3. Preparation of Contract and closing support	<ul style="list-style-type: none"><li>• Preparation/Review contracts for purchase/lease;</li><li>• Advise based on DDs and valuation with negotiation support;</li><li>• Support in closing procedure, so that title transfer will be made in accordance with the agreement.</li></ul>



# V. Preparation of necessary assets (2/4)

## 2 Building Construction

Scope of Support	Description
1. Contract	<ul style="list-style-type: none"><li>Review of contract from perspective of civil/commercial law, incentives, etc.</li></ul>
2. Trouble shooting during construction	<ul style="list-style-type: none"><li>Legal support when something unexpected/violation of agreement, defect/unavailability of utilities, etc. is happened.</li></ul>

<FYI>

***We understand that you plan to employ a Japanese General Construction Company, so the following supports may not be necessary. But we would like to brief our supports for construction projects as follows. We are happy to discuss in detail if the client is interested in it.***

- Finding the land (Preparation of a list of lands available for sale which are suitable for the client's purpose)*
- Making procurement of the developer for the land*
- Organizing a tender for a general constructor*
- Raising bank financing for the project*
- Organizing forward purchase/forward funding for the project*
- Organizing sale&leaseback transaction of the project after completion and/or on the above forward purchase basis*

# V. Preparation of necessary assets (3/4)

## 3 Machinery Import

Scope of Support	Description
1. Import machinery	<ul style="list-style-type: none"><li>• Advice and support to comply with applicable regulations on<ul style="list-style-type: none"><li>✓ Safety requirement according to an applicable directives such as CE mark;</li><li>✓ Customs (e.g. commentary on the requirements that must be met in order to carry out customs activities in the EU, including: registration, description of the customs clearance process performed independently and with the support of a customs agency, required data and documents);</li><li>✓ Excise (e.g. presentation of the requirements that may occur in excise duty in connection with the purchase of specific goods);</li><li>✓ VAT (e.g. cash follow optimization by selecting customs agency who will become the Company's indirect customs representative and submission necessary documentation for application of simplified import procedure allowing to settle VAT on import in VAT return so as no VAT on import is paid to the customs authorities).</li></ul></li></ul>

# V. Preparation of necessary assets (4/4)

## 4 Materials and Parts Import

Scope of Support	Description
1. Advice on customs/excise duty optimization	<ul style="list-style-type: none"><li>Written advice on customs optimization in perspective of<ul style="list-style-type: none"><li>✓ Customs saving such as optimal customs classification, customs value, utilization of duty suspension, quota, special customs regime, etc.;</li><li>✓ Potential benefits of EU origin control, when exporting to countries which has FTA with EU</li><li>✓ Excise duty savings such as tax warehouse, analysis and proper arrangement of the process etc.</li></ul></li></ul>
2. Implementation	<ul style="list-style-type: none"><li>Implementation support, e.g. application of duty suspension, obtainment of quota, getting Binding Tariff Information or Binding Origin Information, obtainment of customs authorization (special/simplified procedures, AEO, approved exporter, approved place, tax warehouse, etc.).</li></ul>

# VI. Designing Inter Company Transaction

Scope of Support	Description
1. Advice on how to design/optimize inter company transactions	<ul style="list-style-type: none"> <li>Written advice on how to design inter company transactions and pricing policies in accordance with Polish TP regulation. (e.g. what contribution/intangibles should be compensated and how?);</li> <li>identification/design of the functions and risk profile of the Polish subsidiary.</li> </ul>
2. Preparation/review of TP policy	<ul style="list-style-type: none"> <li>Review of TP policy;</li> <li>confirmation of whether projected level of profit level indicator fall in range through benchmarking study.</li> </ul>
3. Preparation of obligatory TP compliance	<ul style="list-style-type: none"> <li>Preparation of local transfer pricing documentation (Local file),</li> <li>Assistance in localization of the global Masterfile in order to satisfy Polish requirements</li> <li>Preparation of the obligatory TP reporting (electronic TPR-C form to be submitted to the tax authorities on annual basis</li> </ul>
4. confirmation of the adopted transfer pricing policy with the tax authorities (optional)	<ul style="list-style-type: none"> <li>preparation and negotiation of the application for an Advance Pricing Agreement in order to secure the transfer pricing methodology with the Polish competent authority</li> </ul>

# VII. Other Transaction

Scope of Support	Description
1. Review of contracts with third parties	<ul style="list-style-type: none"><li>• Review of contract with;<ul style="list-style-type: none"><li>✓ Logistic company;</li><li>✓ Insurance company;</li><li>✓ System integrator;</li><li>✓ ICT infrastructure provider;</li><li>✓ Utility Provider;</li><li>✓ Bank, etc.</li></ul></li></ul>



## VIII. Reporting and compliance (1/3)

Scope of Support	Description
1. Payroll (local employees)	<ul style="list-style-type: none"><li>• Support of payroll compliance using our software set up for the client or client's software;<ul style="list-style-type: none"><li>✓ Registration of new employees for social security purposes and deregistration of leaving employees;</li><li>✓ Monthly payroll;</li><li>✓ Preparation of the payment instruction containing net remuneration of employees, social security and PIT liabilities resulting from payroll calculation;</li><li>✓ Payroll reporting (monthly, quarterly, annually);</li><li>✓ Year end adjustment;</li><li>✓ Monthly assistance with Employee Capital Plans (PPK), including registration employees to PPK and deregistration from PPK through the on-line platform of financial institution chosen by the Employer as well as preparation of monthly reports regarding PPK payments</li><li>✓ Administration of personnel files and employment documentation</li></ul></li></ul>
2. Book keeping	<ul style="list-style-type: none"><li>• Monthly bookkeeping services according to Polish GAAP (monthly financial statements are not required by Polish regulations)</li><li>• Prepare annual statutory financial statements</li><li>• Submission of financial statements to Ministry of Finance</li></ul>
3. Group reporting	<ul style="list-style-type: none"><li>• Prepare monthly group reporting according to the format of the client</li></ul>

## VIII. Reporting and compliance (2/3)

Scope of Support	Description
4. Tax reporting	<ul style="list-style-type: none"><li>• Support of tax reporting using our software set up for the client<ul style="list-style-type: none"><li>✓ Corporate Income tax;<ul style="list-style-type: none"><li>➤ Preparation of monthly and annual returns</li></ul></li><li>✓ VAT Compliance;<ul style="list-style-type: none"><li>➤ preparation of the Company's SAF-T file (JPK_V7M), EC Sales/Purchase Listing, Intrastat returns (if necessary)</li></ul></li></ul></li></ul>
(Implementation of e-invoices (KSeF) – obligatory as of 1st July 2024)	<ul style="list-style-type: none"><li>• Tax advisory<ul style="list-style-type: none"><li>✓ Tax consultancy, workshops with the Company, mapping the invoices into the e-invoice schema FA_VAT(2) from the tax perspective.</li></ul></li><li>• E-invoice solutions<ul style="list-style-type: none"><li>✓ Implementation of e-invoice solution. The solution could be built-in directly into ERP system (we offer solutions for SAP or Microsoft Dynamics), or outside the system what will not require modifications directly in the financial and accounting systems (stand alone tool);</li><li>✓ Testing / support after the implementation;</li><li>✓ E-invoice tool maintenance.</li></ul></li></ul>

## VIII. Reporting and compliance (3/3)

Scope of Support	Description
4. Tax reporting	<ul style="list-style-type: none"><li>✓ Real estate tax compliance<ul style="list-style-type: none"><li>➤ Preparation of real estate tax declaration with attachments</li></ul></li></ul> <p><i>(FYI) Typical advice on fixed assets for real estate tax and CIT purposes:</i></p> <ul style="list-style-type: none"><li>• <i>Review of the Company's investment in term of qualification of assets and objects for the purpose of real estate tax</i></li><li>• <i>identification of components and fixed assets</i></li><li>• <i>preparation of a complete register of fixed assets</i></li><li>• <i>verification and recognition of investment costs (OPEX / CAPEX)</i></li><li>• <i>analytic of accounts of fixed assets under construction</i></li><li>• <i>set-up of initial tax values of assets</i></li><li>• <i>selecting methods of tax depreciation, moment of its commencement, assigning appropriate depreciation rates and groups of KŚT (CIT classification of assets)</i></li><li>• <i>qualification of newly created objects for the purposes of real estate tax (buildings, structures, technical equipment, construction parts)</i></li><li>• <i>valuations of constructions, building area measurements, local inspections, inventory of assets – for tax purposes</i></li><li>• <i>allocation of the purchase price to the individual assets being the subject of the investment</i></li></ul>

# IX. System Set Up (Example)

Scope of Support	Description
1. ERP system set-up for inhouse reporting	<ul style="list-style-type: none"><li>• Support to set up ERP system in cooperation with IT service provider so that the client can make operations effectively and efficiently in not only core business but also administrative and compliance work.<ul style="list-style-type: none"><li>✓ Preparation of project action plan and time schedule of ERP software implementation;</li><li>✓ Preparation of draft flow chart of the whole processes of value chain;</li><li>✓ Methodological support during implementation of ERP software;</li><li>✓ Preparation of List of approaches to bookkeeping and tax accounting of transactions related to business activities of the Company and for Company's approval;</li><li>✓ Preparation of primary documents' templates amended based on Polish bookkeeping and tax accounting and corporate requirements;</li><li>✓ Mapping local and corporate charts of accounts;</li><li>✓ Setup of accounting policies in the ERP system.</li></ul></li></ul>
2. Testing	<ul style="list-style-type: none"><li>• Testing whether the ERP system work appropriately</li></ul>
3. Support in the first reporting	<ul style="list-style-type: none"><li>• Go through preparation of reporting together with the client.</li></ul>



# Thank you



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