

How to Liquidate a Company in Poland - 2026 Legal Update



Considering Company Liquidation in Poland?

Closing a company in Poland requires a structured legal procedure governed by the Polish Commercial Companies Code (KSH). The process, known as [company liquidation in Poland](#), allows shareholders to dissolve an entity once its business purpose has ended or when continuing operations is no longer justified. For broader context on business restructuring, see our section on [corporate law regulations](#).

What Is Company Liquidation in Poland?

Liquidation is a **formal process** that precedes a company's dissolution. It applies mainly to solvent entities whose shareholders voluntarily adopt a resolution to terminate the company's existence. If insolvency occurs, management must instead file a bankruptcy petition with the Polish court.


After creditors are satisfied, any remaining assets are distributed among shareholders. A company may also be dissolved due to causes listed in its Articles of Association, relocation of its seat abroad, bankruptcy declaration, or in certain cases, a court decision.

Who Is Responsible During the Liquidation Process?

The liquidation procedure is regulated by the Commercial Companies Code and supervised by the National Court Register. Once liquidation begins:

- The company continues to exist as a **legal person** but operates under the name “in liquidation.”
- Management functions transfer to **liquidators**, who replace the management board.
- The liquidators must collect receivables, pay liabilities, and prepare statutory financial statements, including opening and closing balance sheets.

For practical insights on liquidation duties and filings, see our legal commentary on corporate liquidation or a short overview in our video guide.



WHO IS RESPONSIBLE DURING THE LIQUIDATION PROCESS?

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Step-by-Step: How Does the Liquidation Process Work?

Polish company liquidation typically involves ten procedural stages:

1. Adoption of a shareholders’ resolution on liquidation and appointment of liquidators.
2. Filing the opening of liquidation with the **Registration Court**.
3. Publication of an announcement in the *Court and Commercial Monitor* calling creditors to file claims within three months.
4. Notification to the **Real Beneficiary Register** and relevant tax office.

5. Preparation of the opening balance sheet of liquidation.
6. Execution of liquidation activities – collecting debts, repaying liabilities, and disposing of assets.
7. Preparation of the liquidation report and required financial documentation.
8. Convening a shareholders' meeting to approve reports and grant discharge to liquidators.
9. Distribution of any remaining assets among shareholders (after six months).
10. Filing for deletion from the **National Court Register** (final removal).

A structured description of these steps is available in our corporate dissolution guide.

How Long Does It Take to Liquidate a Company in Poland?

Although statutory deadlines apply, the **minimum timeframe** for completing liquidation and removal from the register is around **seven months**. For medium-sized or complex companies, the process may extend beyond a year.

During this time, the entity must maintain accounting records and prepare annual or interim financial statements in compliance with Polish regulations.

How Much Does Company Liquidation Cost?

The total cost of winding up a Polish limited liability company depends on its size and internal structure. Typical expenses include:

- **Court fees** – approximately PLN 350–400 for registry motions,
- **Publication fee** – around PLN 300–400 for the *Monitor Sądowy i Gospodarczy* announcement,
- **Notary fee** – about PLN 1300–1500 for preparing the liquidation deed,
- **Stamp duty** – PLN 17 per power of attorney filed,
- **Accounting services** – preparation of financial reports and liquidation statements.

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Can Foreign Shareholders Complete Liquidation Remotely?

Yes. Polish law allows company liquidation to be completed **without physical presence** in Poland. With a properly executed **power of attorney**, legal representatives can manage the entire process – from registry filings to final dissolution.

Our team frequently assists international investors in handling liquidation, accounting, and compliance matters remotely. For guidance tailored to your situation, reach out to info@dudkowiak.com.