

**Rödl & Partner kindly invites you to the seminar on**

***Taxation of Profits  
of German Investors from  
Business Activity Conducted in Poland  
on the Grounds of Polish and German Laws***

Warsaw, 1 June 2006

***Programme***

- 9.30 – 10.00 Registration of Participants
- 10.00 – 11.30 Taxation of profits from the activity conducted in the form of a capital company on the example of a limited liability company
- Legal aspects on the grounds of Polish law – advantages and disadvantages of that legal form
  - Tax aspects on the grounds of Polish law
- 11.30 – 11.45 Coffee Break
- 11.45 – 12.45 Taxation of profits from the activity conducted in the form of a capital company on the example of a limited liability company – cont.
- Taxation of dividends on the grounds of the double taxation avoidance treaty with Germany and of internal German law
  - Examples, discussion
- Taxation of profits from the activity conducted in the form of a partnership
- Legal aspects on the grounds of Polish law – advantages and disadvantages of that legal form
  - Tax aspects on the grounds of Polish law
- 12.45 – 13.45 Lunch Break
- 13.45 – 15.15 Taxation of profits from the activity conducted in the form of a partnership – cont.
- Taxation of income from the activity of a partnership on the grounds of the double taxation avoidance treaty with Germany and of internal German law

- Examples, discussion

Taxation of profits from the activity conducted in the form of a branch

- Legal and tax aspects on the grounds of Polish law
- Taxation of income of a branch on the grounds of the double taxation avoidance treaty with Germany and of internal German Law.
- Examples, discussion

15.15 – 15.30 Coffee Break

15.30 – 17.00 Workshops

## **The seminar will be conducted in the German language**

Persons who will register for the seminar are encouraged to provide their comments with respect to the issues listed in the programme and send us any detailed questions prior to the commencement of the seminar – we will try to include your suggestions in the programme and during the seminar our lecturers will be happy to answer your questions.

***Participation in the seminar will be confirmed by a certificate.***

## **Lecturer**

**Agnieszka Kunc** – Tax adviser, manager of a tax team, graduate of Adam Mickiewicz University, Department of Law and Administration. Since 2000 Ms. Kunc has been conducting the matters of the clients of Roedl, Korpalski Kancelaria Prawna, which include representing the clients in disputes before tax authorities and in proceedings before the Supreme Administrative Court, as well as consulting with respect to the international tax law and widely understood business law, including commercial, foreign exchange and customs laws. Ms. Kunc is also the author of several publications, mainly in the area of tax on goods and services.

## **Organiser**

The Rödl & Partner group was established in 1977, at present employs 2300 employees in 68 branches in 30 countries all over the world. It is classified among the largest independent auditing, tax and legal advisory companies. Since 1992 Rödl & Partner has been present in Poland where it has been providing comprehensive advisory services in our offices in Warsaw, Poznan, Wroclaw, Cracow, Gliwice and Gdansk. Over 260 Polish and German specialists who speak several languages, guarantee top quality services with respect to all kinds of issues in the area of law, taxes, accounting, audit and personnel consulting for enterprises, conducting the activities based on the international know-how and uniform standards.



Training services rendered by Rödl & Partner have been rewarded with the „European Medal” (7th Edition, in the year 2004), which is a recommendation given to distinguished services by the Business Centre Club and the most important institution responsible for the intergration of Poland with the European Union – The Office of the Committee for the European Integration.

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## **Participation Terms**

1. The cost of participation in the seminar is: PLN 650 PLN/ EUR 170.  
A special price for clients of Rödl & Partner is: PLN 550 / EUR 145.  
The price includes: participation, training materials, lunch and coffee during the seminar.
2. The basis for participation in the seminar is sending a registration form to the fax number: (22) 696 28 01, at the latest by 16.05.2006.
3. Within 7 days after receiving a confirmation of accepting your registration, the participation fee should be paid to the account:  
Roedl Consulting sp. z o.o.  
BRE Bank SA 96 1140 1010 0000 5510 4300 1001.
4. If you resign your participation in the seminar and send us the resignation by fax by 16.05.2006, you will be reimbursed the total fee paid.  
If you resign later, we reimburse 50% of the paid amount.
5. Roedl Consulting sp. z o.o. reserves the right for itself to make changes in the programme of seminar or to change the seminar's date

## **Additional Information**

For more information about the seminar please contact:

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**Detailed Information  
regarding seminars organised by us  
can be found at:  
[www.roedl.pl](http://www.roedl.pl)**

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