NAVIGATING
LEGAL CHANGES
IN 2026

IMPLICATIONS FOR ENTREPRENEURS

LAW | TAX | HR | DIGITALISATION

KBZ Żuradzki Barczyk & Wspólnicy
Adwokaci i Radcy Prawni sp.k.

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New chalanges for Entrepreneurs

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The year 2026 brings further significant regulatory changes that businesses will need to address across a wide range of legal areas. Rapidly evolving regulations at both national and EU level require constant monitoring and the adaptation of business, compliance and operational strategies.

The new regulations affect not only day-to-day operations, but also long-term planning, risk management and organisational decision-making.

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We are pleased to provide you with an overview of the most important legal changes that will be relevant to entrepreneurs in 2026. Our aim is to highlight key regulatory areas and identify issues that may require detailed analysis and early preparation.

We hope that the information presented in this report will prove helpful in your daily activities and support effective preparation for the challenges ahead. Should you have any questions regarding the changes discussed or wish to assess their impact on your business, please do not hesitate to contact us.

Our team of experts remains at your disposal.

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Pay transparency and the gender pay gap

At the European Union level, numerous initiatives have been undertaken in recent years to increase the transparency of employment conditions, with a particular focus on remuneration.

Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023, on strengthening the application of the principle of equal pay for men and women for the same work or work of equal value through pay transparency and enforcement mechanisms, introduces a range of measures aimed at increasing pay transparency and reducing pay inequalities.

Certain obligations under the Directive will apply from **24 December 2025**, meaning that **employers will be required to comply with them as early as the recruitment stage**. In particular, employers will be obliged to provide candidates with **information on the initial pay level or its range**, as well as **relevant provisions of applicable collective bargaining agreements** or **remuneration policies**, in order to enable informed and transparent salary negotiations.

In accordance with the Directive, employers must provide information on remuneration and the rules governing it, in paper or electronic form, at their discretion:

01 in the job advertisement, or

02 prior to the job interview, or

03 before entering into an employment relationship.

In practice, this means that **employers are not required to include information on the pay level or pay range directly in job advertisements**, provided that such information is communicated to candidates at a later stage of the recruitment process. In any event, this information must be provided no later than before the employment relationship is established. The information may be communicated in either paper or electronic form (for example, by e-mail).

Furthermore, **as of 24 December 2025, job advertisements and job titles must be gender-neutral**, and recruitment processes must be conducted in a non-discriminatory manner. At the same time, **employers will be prohibited from requesting information on candidates' current or previous remuneration.** However, they may ask candidates about their salary expectations.

In line with the implementation timetable of the Directive, the second stage of its transposition should be completed by 7 June 2026.

From that date onwards employees must also have access to clear, objective and gender-neutral criteria used to determine remuneration and its progression. In addition, they will have the right to obtain information on their individual pay level as well as on average pay levels—broken down by gender—of employees performing the same work or work of equal value.

In addition, employers employing at least **100 employees will be required to report regularly to the designated monitoring authority on the gender pay gap**. The reported data must be made available to employees and their representatives and, upon request, also to the labour inspectorate and the equality body. These authorities may request additional explanations, and employers will be obliged to provide them within a reasonable timeframe. Where unjustified pay differences are identified and cannot be explained by objective and gender-neutral criteria, employers will be required to take corrective measures to eliminate such disparities. **The deadline for submitting the first pay gap report depends on the size of the employer:**

01

< 250

Employers with at least 250 employees will be required to submit a report for 2026 by **7 June 2027**. Subsequent reports must be submitted annually.

02

150 – 249

Employers with 150 to 249 employees will be required to submit a report for 2026 by **7 June 2027**. In this case, reports must be submitted every three years.

03

100 – 149

Employers with 100 to 149 employees will be required to submit their first report by **7 June 2031**, covering data for 2030. Subsequent reports must be submitted every three years.

The Ministry of Family, Labor, and Social Policy is working on implementing into Polish law the obligations of employers to provide information on the determination of remuneration and the rules for its increase, as well as to report on the pay gap. **As part of this work, on December 12, 2025, the Ministry published a draft law on strengthening the application of the right to equal pay for women and men for equal work or work of equal value on the website of the Government Legislation Center.**

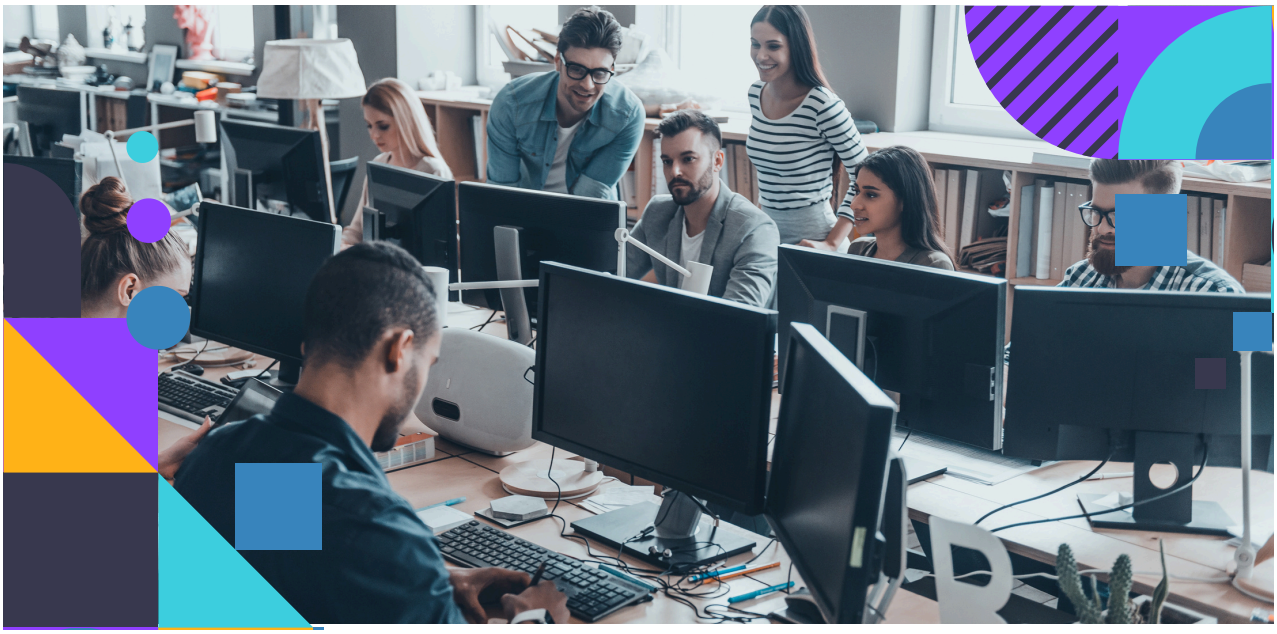
The draft bill sets out the rules and procedures for job evaluation, the creation of pay structures, and the monitoring of employers' compliance with the principle of equal pay, as well as measures relating to pay transparency, the tasks of the competent authorities, and the legal remedies available. The draft is currently at the consultation stage.

At the same time, a draft guide on job evaluation entitled **"Guidelines for assessing and comparing the value of work in accordance with the four criteria adopted in Directive 2023/970"** (developed in cooperation with CIOP) and a draft job evaluation tool have been published.

It should be emphasized that although the bill has not yet been passed and the final form of the guide and job evaluation tool has not been decided, according to the draft bill, employers with at least 150 employees will be required to prepare their first report for the period from June 7, 2026, to December 31, 2026.

This justifies the need for employers to take immediate action to carry out job evaluation in order to ensure compliance with the proposed equal pay obligations.

New regulations on length of service



As of 1 January 2026, new regulations on the length of service will enter into force, significantly expanding the catalogue of professional activities that may be counted towards an employee's length of service. The activities covered by the new rules will include, in particular:

- conducting non-agricultural business activity by a natural person;
- performing work under a mandate contract (umowa zlecenia) or providing services as a natural person;
- performing work under an agency contract as a natural person;
- acting as a cooperating person with the above individuals, provided that social security contributions are paid;
- membership of an agricultural production cooperative or an agricultural services cooperative by a natural person;
- periods of suspension of non-agricultural business activity for the purpose of providing personal childcare;
- periods of gainful activity performed outside the territory of Poland on a basis other than an employment relationship.

A prerequisite for including a given professional activity in the length of service will be that the individual was subject to old-age and disability pension insurance, unless separate regulations provide otherwise (for example, students under the age of 26).

It should be noted that where any of the above activities were performed for the benefit of the current employer, such periods will be counted by the employer towards the employee's company service record automatically, without the need for the employee to submit a separate application.

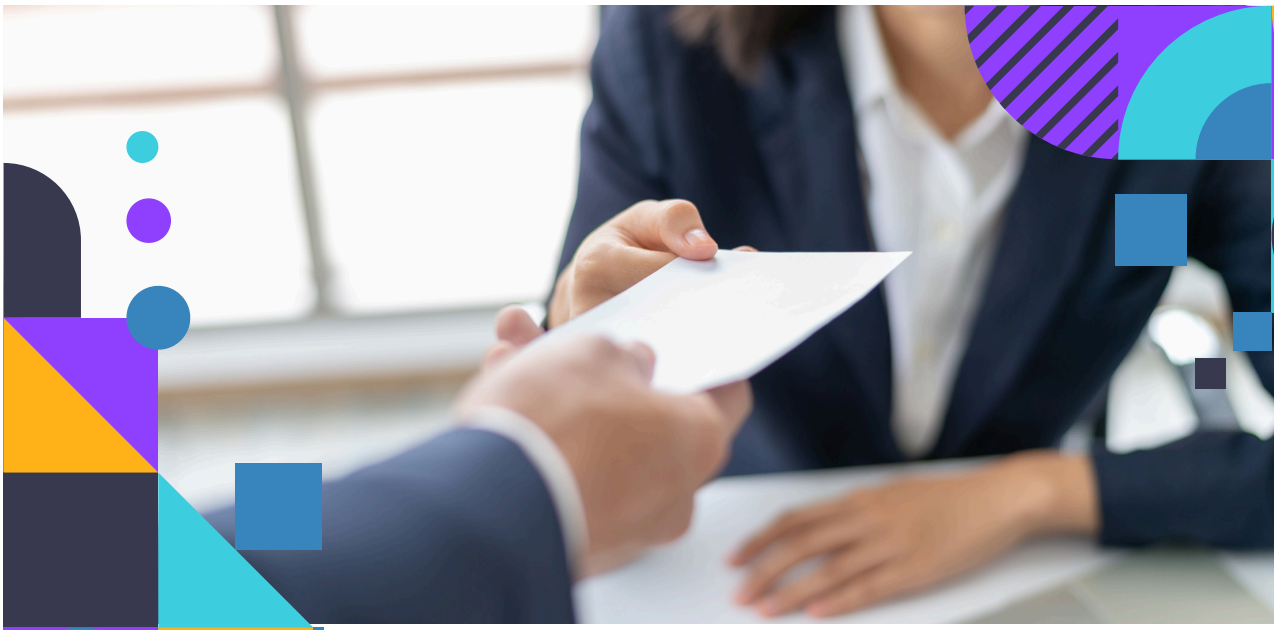
All documented periods of professional activity completed prior to the entry into force of the new regulations will also be eligible to be included in the length of service. However, this will require appropriate documentation, in particular certificates issued by the Social Insurance Institution (ZUS).

Employees will have 24 months to submit the relevant documentation:

- in the public sector – from 1 January 2026;
- in the private sector – from the first day of the month following the lapse of six months from the publication of the Act, i.e. from 1 May 2026 to 1 May 2028.

Failure to submit the required documents within the applicable deadline will result in the relevant periods not being included in the length of service.

Increase in the minimum wage



Pursuant to the Regulation of the Council of Ministers of 11 September 2025 on the minimum wage and the minimum hourly rate in 2026, as of 1 January 2026 the minimum remuneration amounts to:

PLN 4,806 gross per month – minimum wage

PLN 31.40 gross – minimum hourly rate.

The increase in the minimum wage will also result in a higher basis for calculating social security contributions, as well as an increase in the amount of certain employment-related benefits, including sick pay and maternity allowance. In addition, it will affect remuneration-related entitlements calculated on the basis of the minimum wage, such as overtime pay, as well as financial penalties imposed for breaches of labour law regulations.

AI Act in HR

On 14 June 2024, the European Parliament and the Council of the European Union adopted Regulation (EU) 2024/1689 establishing harmonised rules on artificial intelligence (the AI Act) and amending certain existing EU regulations.

The provisions of the AI Act are being introduced gradually, with the implementation process commencing in the first half of 2025. As of 2 February 2025, provisions prohibiting the use of artificial intelligence systems posing unacceptable risks have entered into force.

These include, in particular, systems involving behavioural manipulation, social scoring or the recognition of employees' emotions. The final provisions of the AI Act will become applicable in August 2026.

The most extensive obligations will apply to entities that process sensitive data using artificial intelligence, as well as to those that use AI systems to make decisions that have a significant impact on individuals, including decisions taken in recruitment processes.

Under the AI Act, artificial intelligence systems used in recruitment and selection processes—such as CV screening, candidate scoring or automated shortlisting for interviews—are classified as **high-risk systems.** As a result, additional obligations are imposed on both employers using such systems and the providers of the AI solutions.

Employers using AI systems in recruitment processes will therefore be required, in particular, to:

01

Information obligations

Inform candidates and employees that an AI system is being used in the recruitment process.

02

Human oversight

Ensure effective human oversight, meaning that decisions may not be fully automated and that HR personnel must be able to review, verify and, where necessary, challenge the outcomes generated by the algorithm, monitor the system's operation and report any irregularities to the provider.

03

Record-Keeping and documentation

Maintain appropriate logs and documentation relating to the operation of the AI system.

The use of artificial intelligence in the workplace entails a number of legal and organisational risks, in particular in the areas of personal data protection, protection of trade secrets, and compliance with the principle of equal treatment and non-discrimination. As a result, employers—regardless of their size—should begin preparing for these challenges.

To mitigate the associated risks, employers should in particular focus on:

AI Governance

Developing internal policies governing the use of artificial intelligence, clearly defining permitted uses, responsibilities and accountability;

Training

Providing employees with training and practical guidance on the lawful and secure use of AI tools within the organisation;

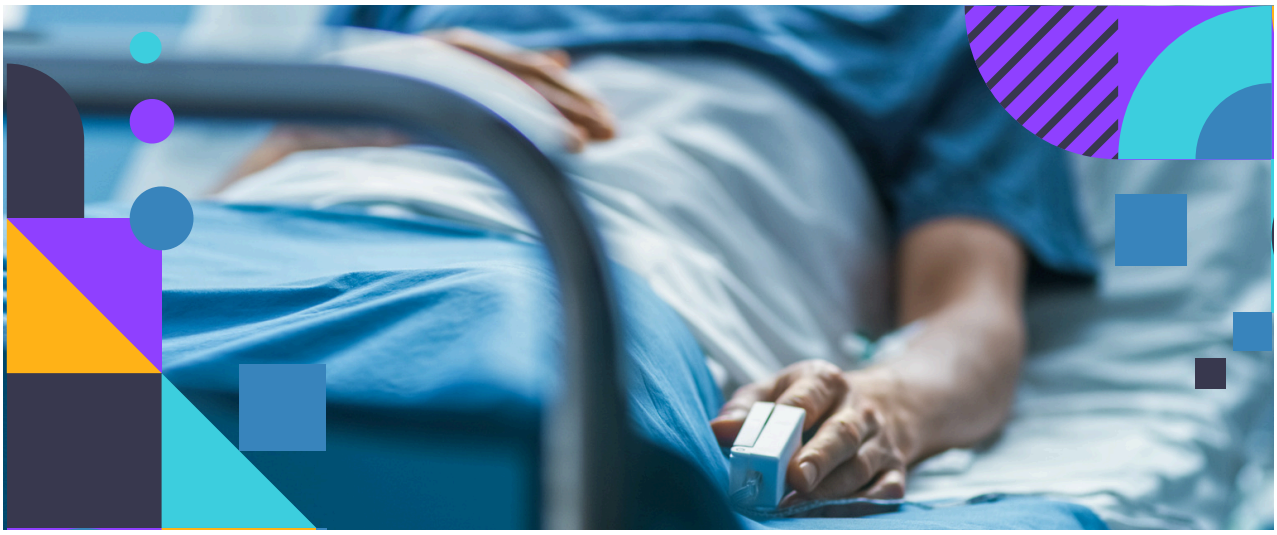
Risk-Based limitations

limiting the use of AI in areas where there is a heightened risk of bias or a lack of algorithmic objectivity (such as recruitment or employee performance evaluation);

Monitoring and update

Continuously monitoring AI-related practices and regularly updating internal rules to reflect developments in law, technology and regulatory guidance.

Changes concerning sick leave



Pursuant to the Act amending the Act on the Social Insurance System and certain other acts, the most important changes include the following:

01. **Clarification of the grounds for loss of entitlement to sickness benefits**

Due to the lack of statutory definitions of the terms "gainful employment" and "activities incompatible with the purpose of sick leave", individuals on sick leave have lacked certainty as to which actions may result in the loss of entitlement to benefits. The legislator has recognised the need to clarify these concepts, referring to definitions developed in the case law of the Supreme Court.

02. **Possibility of performing work for one employer while on sick leave from another employer**

Under the current regulations, undertaking any gainful employment for one employer while receiving sickness benefits in connection with employment with another employer results in the loss of entitlement to the benefit for the entire period of sick leave. The amended provisions introduce the possibility of performing professional work for one employer while remaining on sick leave from another employer.

Changes to the concept of mobbing and related court proceedings

According to the draft amendment to the Labour Code and the Code of Civil Procedure of 20 January 2025, the statutory definition of mobbing is to be simplified and clarified, while at the same time significantly expanding employers' obligations in this area.

Under the current legal framework, mobbing is defined as actions or behaviour concerning or directed against an employee, consisting of persistent and long-term harassment or intimidation, resulting in the employee underestimating their professional usefulness, or aimed at humiliating, ridiculing, isolating or eliminating the employee from the team. At present, the employer's obligation is limited to a general duty to counteract mobbing.

Under the proposed amendments, **mobbing will be defined more broadly as persistent harassment of an employee, which may include, in particular, humiliation, intimidation, unjustified criticism, ridicule, obstruction of work or isolation.** Such behaviour may take verbal, physical or non-verbal forms. Importantly, each of these behaviours may independently constitute mobbing if the statutory criteria are met.

At the same time, the employer's obligations will be significantly expanded. **Employers will be required to actively and continuously counteract mobbing** by implementing preventive measures, detecting and responding to incidents, taking corrective action, and providing appropriate support to victims.

The planned changes also broaden the scope of potential victims of mobbing.

Under the new rules, not only an employee or supervisor can become a perpetrator of mobbing, but also a **colleague, subordinate, or even a person from outside the organization, e.g., a contractor.** Liability will extend not only to perpetrators of mobbing, but also to persons who order or encourage others to engage in mobbing, as well as to conduct that is unintentional but objectively meets the criteria of mobbing.

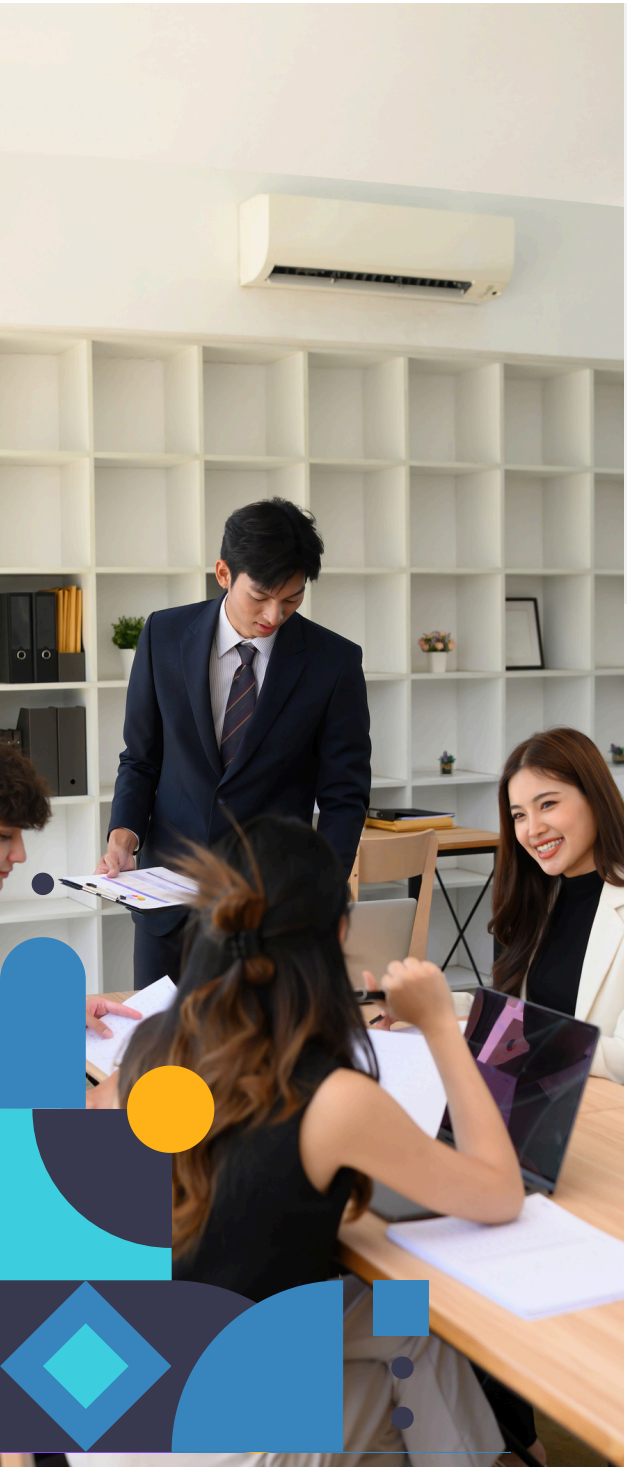
The draft amendment also regulates the issue of compensation and damages. In cases of mobbing, compensation awarded to the employee may not be lower than the **equivalent of 12 months' remuneration.**

In parallel, the legislator has clarified provisions concerning discrimination and the principle of equal treatment in employment. In particular, the draft introduces:

- **so-called discrimination by assumption**
  discrimination based on the presumption that an employee was, is or could be treated less favourably than other employees in a comparable situation); and

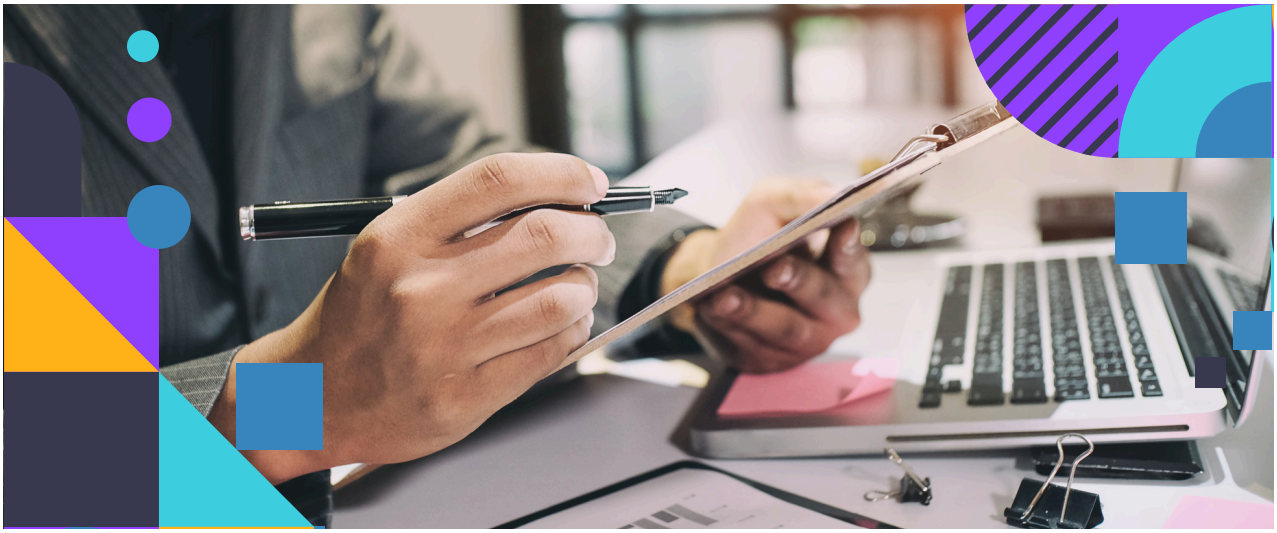
- **so-called discrimination by association**
  discrimination resulting from association with a person to whom a protected characteristic applies

Furthermore, upon the entry into force of the amendment, employers will be required to specify the rules, procedures and frequency of measures aimed at preventing mobbing, discrimination, violations of the principle of equal treatment and infringements of employee dignity. These rules must be set out in **work regulations or a collective bargaining agreement**, and where no such documents exist, **in an internal announcement** agreed with trade unions or employee representatives.



Finally, the draft provides for changes to court jurisdiction. Cases concerning the protection of personal rights, mobbing, harassment and sexual harassment of employees will fall within the jurisdiction of **district courts.**

Reform of the National Labour Inspectorate put on hold



Work on the draft amendment to the Act on the National Labour Inspectorate **has been suspended as at the date of publication of this report.**

As a result, the proposed extension of the powers of regional labour inspectors has also been put on hold. The planned changes were to grant inspectors the authority to issue administrative decisions confirming the existence of an employment relationship in cases where a civil law contract—regardless of its title—was in fact performed under conditions characteristic of an employment relationship.

Although legislative work on the amendment has been suspended, this does not mean that the reform has been abandoned. The legislative process may be resumed in a modified form following the completion of consultations and the development of revised legislative assumptions.

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Prohibition of unpaid internships

In 2026, a new Act on internships is expected to be adopted. The proposed legislation aims to **standardise and systematise the rules governing internships in the open labour market**, introduce minimum quality standards, and **eliminate unpaid graduate internships.** The draft also provides for the repeal of the current legislation regulating internships.

Under the proposed rules, unpaid **internships will be prohibited. Interns will be entitled to remuneration amounting to 35% of the national average salary** and will be covered by both social security and health insurance.

In addition, interns will be entitled to paid time off, as follows:

- 1 day off for each month of internship during the first 90 days;
- 2 days off for each subsequent 30 calendar days of the internship after exceeding 90 days.

The draft Act also introduces an **obligation to conclude a written internship** agreement. Such an agreement must specify, in particular, the internship programme, the scope of tasks to be performed, and the organiser's commitment to ensure that the internship is carried out in accordance with the agreed programme.

The **maximum duration** of an internship agreement will be six months. The conclusion of a subsequent internship agreement with the same entity will be permitted only within this overall time limit. The draft also introduces **restrictions on the number of interns** – their number may not exceed the number of full-time employees. Self-employed persons will be able to take on a maximum of one intern.

New rules for the payment of compensation for unused vacation time

Pursuant to the Act amending the Labour Code and the Act on the Company Social Benefits Fund, **Article 171 of the Labour Code has been amended**, resulting in changes to the existing practice regarding the payment of cash compensation for unused annual leave.

Until now, Article 171 of the Labour Code did not clearly specify when an employer was required to pay compensation for unused leave, which in practice led to inconsistent interpretations. Under the amended provisions, **compensation should be paid on the remuneration payment date determined in accordance with Article 85 of the Labour Code.**

If this date falls before the termination of the employment relationship, the employer will be obliged to pay the compensation within **10 days from the date of termination of the employment contract.**

Where the relevant payment date falls on a non-working day, payment should be made on the preceding working day.

Platform directive

By the end of 2026, EU member states are required to implement Directive 2024/2831 of the European Parliament and of the Council of October 23, 2024, on **improving working conditions through platforms.**

The aim of the directive is to introduce measures to facilitate the determination of the correct employment status of persons performing work through platforms, to promote transparency, fairness, human oversight, security, and accountability in algorithmic management with regard to work through platforms, and to increase the transparency of work performed through them.

For the purposes of the Directive, platform work is defined as work organised through a digital labour platform and performed within the European Union by a natural person on the basis of a contractual relationship between the digital labour platform or an intermediary and that person, irrespective of whether a contractual relationship exists between the individual performing the work and the end user of the service.

In practice, platform work includes, in particular, services such as courier and delivery services, food delivery, and passenger transport provided via digital platforms

Digitisation of communication between employees and employers

The year 2026 will also bring significant changes in the area of **digitisation of communication within employment relationships.**

Pursuant to the Act amending the Labour Code and the Act on the Company Social Benefits Fund, in many cases the existing requirement to maintain a written form has been replaced by the possibility of performing legal acts in paper or electronic form.

This means that **applications, declarations and information addressed to either the employer or the employee may also be submitted using electronic means of communication.**

At the same time, the draft amendment to the Trade Unions Act and the Act on Informing and Consulting Employees provides for the use of documentary form and electronic form alongside the traditional written form in cases specified by statute. **The purpose of these changes is to reduce excessive formalities and streamline information and consultation processes.**

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Immigration law and global mobility

New rules for submitting applications for temporary residence permits

Following the adoption on 21 November 2025 of the Act amending the Act on Foreigners and certain other acts, the procedure for obtaining a temporary residence permit will undergo significant changes.

Applications will be submitted exclusively in electronic form via the MOS system (Case Handling Module). The amendment introduces the principle that applications for temporary residence must be filed electronically. Applications submitted in any other form, including paper form, will be left without consideration.

All statutory attachments, including documents relating to employment, will also be submitted via the MOS system. The system will allow third parties, including employers, to complete the relevant forms based on a link sent to the e-mail address indicated in the application.

Both the application and its attachments must be signed using a qualified electronic signature, a trusted signature or a personal signature. Only upon meeting this requirement and the generation of an official electronic confirmation of receipt (UPO) by the system will the application be deemed to have been effectively submitted by the foreign national. It is worth noting that the electronic confirmation will replace the stamps previously placed in passports following an in-person visit to the authority.

A foreign national will be able to supplement the application with additional documents in electronic form or as digital copies of paper documents. The originals may subsequently be required by the voivode, who may request their presentation, for example during an in-person visit for the collection of fingerprints.

The full electronic procedure will not apply to applications concerning, among others, intra-corporate transfers (ICT), long-term mobility, or applications submitted by family members residing outside Poland. These applications will continue to be submitted in paper form using dedicated forms.

Changes to fees for work permit applications

As of 1 December 2025, new fee rates have entered into force in connection with applications for work permits and the submission of statements on entrusting work to a foreign national. The change results from the Regulation of the Minister of Family, Labour and Social Policy of 20 November 2025 and forms part of the adjustment of the system to new solutions introduced by the Act on the conditions for the admissibility of entrusting work to foreigners.

Under the new rules, fees range from PLN 100 to PLN 800, depending on the type of application:

- **PLN 200** – work permit for a period not exceeding three months;
- **PLN 400** – work permit for longer periods of employment;
- **PLN 800** – work permit for employers posting a foreign national to the territory of Poland;
- **PLN 100** – applications concerning seasonal work;
- **PLN 400** – statements on entrusting work to a foreign national entered into the register.

Importantly, the Regulation provides for the application of previous rules to proceedings initiated and not completed prior to its entry into force. This means that the new fee rates do not apply to ongoing proceedings. **As of 1 December 2025, the amended fee rates apply to all new proceedings concerning work permits and statements on entrusting work to a foreign national.** In practice, this means that every application submitted after that date is subject to the updated, higher fees.

Implementation of the EES system - Full electronic registration of border crossings as of 10 April 2026

As of 10 April 2026, the **Entry/Exit System (EES)** is scheduled to be fully implemented. EES **is a new EU-wide system for registering crossings of the external borders of the Schengen Area, which will completely replace the current manual stamping of passports of third-country nationals.** The introduction of EES constitutes a key element of the modernisation of European border management and is intended to enhance security, transparency and the effectiveness of monitoring the movement of foreign nationals.

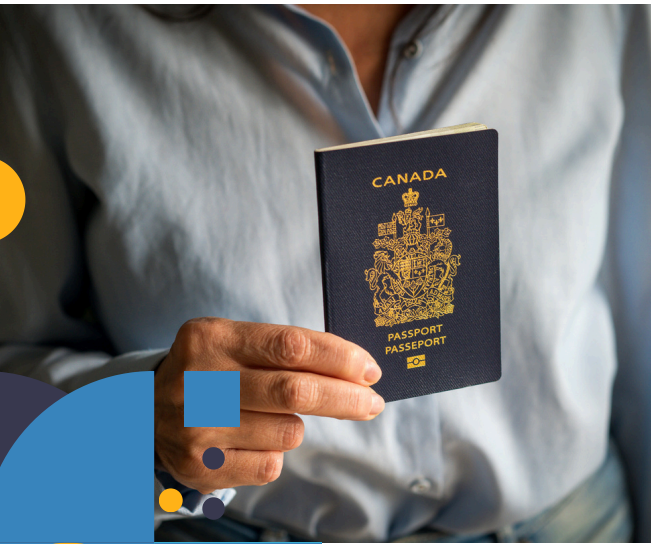
As early as 12 October 2025, the system began automatically registering data relating to all non-EU nationals travelling under the short-term stay regime.

The registration obligation covers personal data contained in the travel document, the dates and places of all entries and exits, as well as biometric data—mandatory facial images and, depending on national procedures, also fingerprints. The system will also record decisions on refusal of entry and other decisions concerning the residence status of individuals whose data is entered into EES.

In practice, this means a complete abandonment of passport stamping, which has so far served as the primary means of verifying the legality of short-term stays. Electronic registration is intended to streamline border control procedures, reduce identity fraud, prevent the use of multiple travel documents by the same person, and allow for the rapid verification of whether an individual has exceeded the permitted length of stay in the territory of the Member States.

The system will apply to all third-country nationals, including both those subject to a visa requirement (short-term visas – type C) and those benefiting from visa-free travel.

EES will apply in 29 countries implementing the common border control rules. As of 10 April 2026, all entries and exits of non-EU nationals will be recorded exclusively in electronic form, and the verification of the legality of stay will become fully automated.



ETIAS – a new obligation for travellers

The **ETIAS system (European Travel Information and Authorisation System)** is scheduled to become operational in the last quarter of 2026. Its launch will introduce additional obligations for nationals of countries exempt from visa requirements who travel to 30 European countries covered by the system.

ETIAS is an electronic travel authorisation linked to the traveller's passport. It is valid for up to three years or until the passport expires, whichever occurs first. Replacing a passport will require applying for a new ETIAS authorisation.

Holding a valid ETIAS authorisation **allows multiple short-term entries, permitting stays of up to 90 days within any 180-day period.** However, ETIAS does not guarantee entry, as the final decision is always taken by border authorities following document verification.

ETIAS applications will be submitted via the official website or a mobile application. The application fee will amount to **EUR 20**, although certain categories of travellers will be exempt from this fee. Most applications are expected to be approved within a few minutes. In more complex cases, the procedure may take up to four days, and where additional information is required, up to 14 days, or even 30 days if the applicant is invited for an interview. For this reason, submitting applications well in advance of travel is strongly recommended.

After submitting an application, the traveller will receive an **ETIAS reference number.** Information on approval or refusal will be sent by e-mail. If the approval contains incorrect data, the traveller will not be allowed to cross the border.

Changes to the assignment of PESEL numbers to foreigners

As of 1 January 2026, an important change has entered into force regarding the procedure for obtaining a PESEL number by foreign nationals. From that date, personal attendance at a Polish authority will be mandatory.

The new regulations introduce a requirement of personal attendance **for foreign nationals who are not citizens of EU Member States, EFTA, the EEA or Switzerland, as well as for UK** nationals and their family members, with the exception of children born in Poland. Personal attendance will be mandatory in all cases where individuals falling within these categories apply for the assignment of a PESEL number, without exceptions.

In addition, where a foreign national does not yet have a PESEL number and registers their residence (whether permanent or temporary), personal attendance at the municipal office will also be required.

The proposed solution is intended to harmonise procedural practices across the country and eliminate situations in which identity verification could be omitted.

New rules for obtaining a residence card for Ukrainian citizens holding a PESEL UKR number

In the coming year, new solutions will be introduced for Ukrainian citizens holding a PESEL UKR number. These changes will allow eligible individuals to obtain a **CUKR temporary residence card,** valid for a period of three years.

Applications for the CUKR residence card will be accepted exclusively in electronic form, via a dedicated public administration portal – the Case Handling Module (MOS) – accessible through an internet browser. Applicants will be able to complete the application form at any time, save a draft version, interrupt the process and return to editing at a later stage.

If the application is completed correctly and all required attachments are submitted, contact with the voivodeship office will only take place at the stage of collecting the issued residence card.

Upon issuance of the CUKR card, the individual's existing legal stay in Poland will be formally converted into a temporary residence permit valid for three years.

The holder of a CUKR residence card will:

- obtain full access to the Polish labour market without the need to obtain an additional work permit;
- be entitled to conduct business activity on the same terms as Polish citizens;
- enjoy all rights granted to foreign nationals holding a temporary residence permit in Poland.

The CUKR residence card, together with a valid travel document, will also entitle its holder to travel within the Schengen Area for up to 90 days in any 180-day period.

The period of stay in Poland based on the CUKR card will be counted towards the required residence period for applying for EU long-term resident status in the future.

Electronic service of documents replacing paper correspondence

As of the beginning of 2026, the rules governing communication between public authorities and citizens as well as businesses will change. The transitional period will come to an end, and **electronic service of documents will become the primary form of delivering official correspondence.**

From 1 January 2026, public authorities will be required to send correspondence—including registered mail—in the first instance to an electronic service address. This marks a gradual phasing-out of traditional registered letters with acknowledgement of receipt in favour of their digital equivalents. An exception applies to **courts and public prosecutors, which will be subject to this obligation only from 1 October 2029.**

In practice, both individuals and business entities should therefore have an electronic service address. T**he public e-delivery service is provided by Poczta Polska**, which is responsible for making electronic mailboxes available to users who choose this form of communication.

Sending correspondence to public authorities via the public e-delivery service will remain **free of charge for all users**. However, communication between private individuals, businesses and other non-public entities, including representatives of regulated professions, will be subject to a fee. The cost of such services will depend on the pricing policy of the selected service provider.

Implementation of NIS 2 - reform of the cybersecutity

A draft act amending the National Cybersecurity System Act (KSC) has been submitted to the Polish Parliament. This represents t**he most significant reform of national cybersecurity regulations in recent years.** Its primary objective is to implement the NIS 2 Directive, the deadline for which Poland expired in 2024.

The amendment significantly expands the scope of entities subject to cybersecurity obligations. The current categories of operators of essential services and digital service providers will be replaced by essential entities and important entities, in line with the classification introduced by NIS 2.

The amended framework is intended to cover, among others:

- telecommunications undertakings,
- cloud service providers,
- DNS service providers,
- online platforms,
- domain name registries,
- as well as a broad range of public sector entities.

The draft legislation also introduces a number of new obligations, including:

Information security management system

The implementation of an information security management system based on detailed technical and organisational requirements, such as 24/7 monitoring, security policies and business continuity arrangements.

Incident reporting obligations

Expanded incident reporting obligations with respect to significant cybersecurity incidents

Management accountability and training

Mandatory training for the management of essential and important entities, who will bear responsibility for ensuring compliance with cybersecurity obligations within their organisations.

Register of essential and important entities

The establishment of a new nationwide register of essential and important entities, which will replace the current register of operators of essential services and will be maintained in an IT system.

A further significant change is the expansion of the powers of Computer Security Incident Response Teams (CSIRTs) and the Government Plenipotentiary for Cybersecurity in situations involving cybersecurity threats. The draft also introduces regulations concerning supply chain security and the assessment of high-risk suppliers.

While the proposed legislation is of key importance for strengthening cybersecurity in Poland, it will also impose new and far-reaching obligations on a wide range of businesses, which will inevitably require significant financial and organisational investment.

The importance of the proposed changes is further underscored by the sharp increase in cybersecurity incidents. According to the explanatory memorandum to the draft act, the **number of incidents reported to CSIRT NASK increased from approximately 39,000 in 2022 to over 103,000 in 2024.** The amendment therefore constitutes a crucial step towards addressing delays in the implementation of NIS 2 and aligning the Polish cybersecurity framework with uniform cybersecurity standards across the European Union.

Digital Healthcare: e-Registration

Centralised e-Registration system

Pursuant to the Act of 26 September 2025 amending the Act on Healthcare Services Financed from Public Funds and certain other acts, a **centralised e-Registration system has been in force in the Polish healthcare system since 1 January 2026.** Its purpose is to simplify and accelerate the registration process and to facilitate access to information on available appointment slots across all healthcare providers.

The Act introduces a **central waiting list** (**queue management system**), enabling patients to obtain appointments more quickly.

As indicated in communications issued by the Ministry of Health, **the system "keeps track of the patient's place in the queue**" and, once an appointment matching the patient's preferences (criteria specified by the patient) becomes available, the patient is automatically scheduled for the visit and receives a notification via the e-Health system.

Changes from the healthcare provider's perspective

The Act introduces an obligation to integrate with the central e-Registration system for all healthcare providers delivering services in the field of cardiology and preventive examinations, including mammography and cervical cytology.

As of 1 January 2026, central e-Registration will apply to cardiology appointments and preventive examinations such as mammography and cervical cytology.

In the second half of 2026, the central e-Registration system (CeR) will be extended to cover services in the areas of vascular diseases, infectious diseases, endocrinology, hepatology, immunology, cystic fibrosis, nephrology, neonatology, tuberculosis and pulmonary diseases. **By 31 December 2029, all services provided within outpatient specialist care will be included in the central e-Registration system.**

Key obligations of healthcare providers resulting from the changes:

By 1 June 2026
An obligation to submit schedules to the central system (central e-Registration) for the next full three-month period, i.e. until September 2026.

By 1 July 2026
Medical facilities must complete integration with the central e-Registration system.

From 1 July 2026
An obligation to schedule appointments exclusively via the central e-Registration system and to activate the service provision location (MUŚ); each appointment must be registered in CeR before the service is provided or, at the latest, on the day of its provision.

New rules for payment for healthcare services:

- **from 1 June 2026** – the National Health Fund (NFZ) will suspend payments in cases where schedules are not submitted to the system;
- **from 1 July 2026** – the NFZ will reimburse only those services that have been scheduled through the central e-Registration system.

CeR from the patient's perspective

Patients may also register for appointments online via the Internet Patient Account (IKP) available at pacjent.gov.pl, as well as through the **myIKP mobile application (mojeIKP).**

Through IKP and myIKP, patients may:

- book a first-time cardiology appointment using an e-referral;
- register for preventive examinations, including mammography and cervical cytology;
- reschedule a first-time specialist appointment or a preventive examination;
- cancel a first-time appointment, a follow-up appointment or a preventive examination.

If a patient cancels a follow-up appointment (continuation of treatment), they will only be able to rebook it directly with the medical facility. Appointments booked via IKP and myIKP are limited to first-time specialist visits.

Patients will receive reminders and SMS notifications prior to their appointments, enabling them to reschedule or cancel if necessary.

The system also provides for the implementation of a voice assistant (voicebot), which will remind patients of upcoming appointments, confirm attendance or allow appointment dates to be change

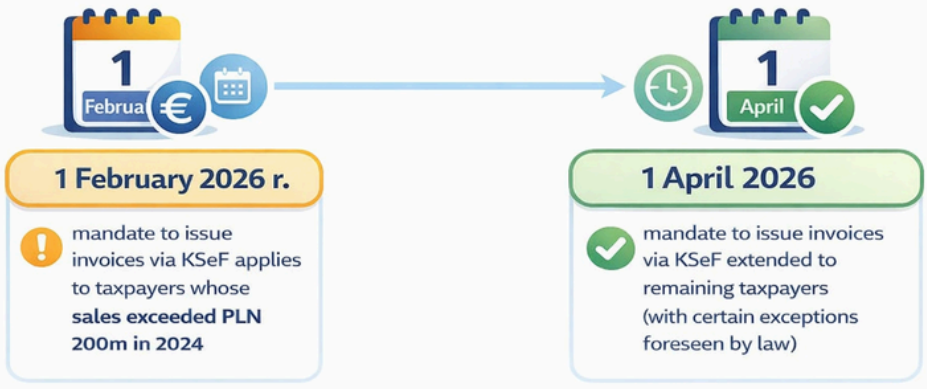
Mandatory KSeF for all taxpayers

A key change in the area of VAT will be the introduction of the **mandatory use of the National e-Invoicing System (Krajowy System e-Faktur – KSeF)**. KSeF is a central IT system operated by the Ministry of Finance, enabling the issuance, transmission, receipt and storage of structured electronic invoices. Its primary objectives are to streamline document circulation, increase transparency and reduce tax fraud.

Importantly, **as of 1 February 2026, all taxpayers—regardless of the size of their business—will be required to receive invoices via KSeF.**

The implementation of the system will require businesses to adapt their accounting and IT processes accordingly. Employers should already verify whether their accounting software is integrated with KSeF, ensure that appropriate document workflow procedures are in place, and provide relevant training to employees responsible for invoicing and accounting processes.

KSeF implementation timeline – Key dates for taxpayers



Extension of the JPK CIT reporting obligation

Until now, the obligation to report accounting and tax data in the JPK CIT format applied only to the largest taxpayers. **As of 1 January 2026, this obligation will be extended to all entities keeping accounting books that are required to submit VAT returns in the JPK_V7M format.**

The change effective from 2026 results from the adoption of implementing regulations that precisely classify the groups of taxpayers subject to the reporting obligation. Of particular importance is the Regulation of the Minister of Finance of 13 December 2024, which defines the scope of entities required to report JPK CIT data.

For businesses, this means the need to prepare full electronic accounting records that comply with the technical and structural requirements set by the Ministry of Finance.

Similarly to the introduction of KSeF, the extension of the JPK CIT reporting obligation is intended to increase the transparency of tax settlements and to improve the effectiveness of tax audits. However, for many companies this change will also require adjustments to their accounting systems and internal reporting procedures.

CBAM reporting under EU law

As of 2026, the rules governing the Carbon Border Adjustment Mechanism (CBAM) will change. The objective of CBAM is to limit imports from outside the European Union of goods whose **production is associated with high greenhouse gas emissions generated during the manufacturing process.**

The new regulations introduce a single annual mass threshold of 50 tonnes, applicable cumulatively to imports of goods from the following sectors:

- iron and steel
- aluminium
- fertilisers
- cement

Entities importing goods from these sectors in quantities **exceeding 50 tonnes per year in total will be required to obtain the status of an authorised CBAM declarant and to submit CBAM declarations relating to CO_2 emissions.**

As of 1 December 2025, it has been possible to submit applications for the status of authorised CBAM declarant. Applications may be filed until 31 March 2026.

The first CBAM settlement for the year 2026 will take place only in 2027. Accordingly, by **30 September 2027, importers will be required to submit their first CBAM declaration and to acquire the relevant CBAM certificates.**

Importers of electricity and hydrogen, regardless of the volume imported, will be required to hold the status of authorised CBAM declarant and to comply with the full scope of CBAM reporting obligations.

Company cars used in business activities – reduced tax deduction limits

As of the beginning of 2026, changes have also entered into force with respect to the tax treatment of passenger cars used for business purposes. These amendments were introduced by the Act of 2 December 2021 on electromobility and alternative fuels.

The new rules apply both to vehicles owned by the business and to vehicles used under operating lease or rental agreements.

The most significant change concerns the tax deduction limits for passenger cars. The limits have been reduced from PLN 150,000 to PLN 100,000, and the new thresholds will also apply to lease and rental agreements concluded prior to the entry into force of the amended regulations.

The reduced limits apply to vehicles with CO_2 emissions equal to or exceeding 50 g/km, which effectively introduces preferential treatment for low-emission and electric vehicles.

Construction law

New rules for issuing zoning and development decisions

As of 1 January 2026, key changes will enter into force regarding the **procedure for issuing zoning and development decisions** (decisions on development conditions), resulting from the Act of 7 July 2023 amending the Act on Spatial Planning and Development and certain other acts.

Decisions on development conditions, which have so far been issued for an indefinite period, **will as of 1 January 2026 be issued exclusively for a fixed term of five years.** After this period expires, the decision will lapse if the investor has not obtained a building permit. An indefinite character will be retained only by decisions that become final before 1 January 2026, as well as decisions issued in proceedings initiated before 16 October 2025.

The Act also introduces a new planning instrument — **the general development plan of the municipality**, which will replace the existing study of conditions and directions of spatial development. Each municipality will be required to adopt its general plan by 30 June 2026, and as of 1 July 2026, every zoning and development decision will have to comply with that plan.

The general plan may set limits on the number of zoning and development decisions issued and designate areas for supplementary development. Outside these areas, the implementation of new development projects will not be permitted.

A significant consequence of failing to adopt a general municipal plan by 30 June 2026 will be the inability to obtain zoning and development decisions for any property until such plan is adopted.

Mandatory mediation in construction disputes

As of 1 March 2026, amended provisions of the Code of Civil Procedure will enter into force, introducing an o**bligation for courts to refer parties to mediation before a preparatory hearing or the first hearing scheduled for trial in cases concerning construction disputes.**

The new regulation will apply to commercial cases arising from construction works contracts and contracts closely related to the construction process and serving the performance of construction works.

This means that, in such cases, the court will be required to refer the parties to mediation before the first hearing or the preparatory hearing.

As indicated in the explanatory memorandum to the draft legislation, the introduction of mandatory mediation is intended to relieve the courts and promote alternative dispute resolution methods. **Mediation enables parties to reach an agreement more quickly and at a lower cost**, while also giving them greater control over the outcome of the dispute. From the courts' perspective, it reduces the number of cases requiring adjudication, thereby accelerating proceedings in other categories of cases.

The choice of construction disputes is deliberate. Such cases are often complex, require multiple expert opinions and generate high litigation costs. **Mediation is intended to provide parties with a faster and more flexible means of resolving disputes.**

Importantly, the obligation to refer parties to mediation does not undermine the principle of **voluntary participation**. While the court is required to refer the parties to mediation, participation itself remains voluntary. A party may refuse to take part in mediation—even in its first procedural submission—which releases the court from the obligation to refer the parties to mediation. However, it should be noted that an unjustified refusal to participate in mediation may be taken into account when deciding on the allocation of litigation costs.

New regulations in the area of public procurement

The beginning of the year will once again bring an adjustment of the financial thresholds for the application of public procurement regulations. As of January 2026, the value threshold above which contracting authorities are required to apply the procedures set out in the Public Procurement Law will be increased.

The current threshold of PLN 130,000 will be raised to PLN 170,000, meaning that contracts with a value below this amount may be awarded on the basis of the internal regulations applicable within the contracting authority, rather than under the formal public procurement procedures.

Another significant change planned for 2026 is the entry into force, as of July 2026, of provisions introducing **certification in public procurement**. This new mechanism is intended to simplify participation in procurement procedures, as the possession of a single certificate will replace the need to repeatedly submit multiple documents confirming compliance with formal requirements.

Changes to restructuring proceedings for businesses

Following the amendment to the Restructuring Law, Polish regulations have been aligned with EU standards resulting from the Preventive Restructuring Directive (the so-called **"second chance" directive**).

Under the amended rules, a **court will be able to approve a restructuring arrangement even if certain creditor groups object, provided that the arrangement is supported by a majority of creditor groups.** This solution is intended to facilitate the adoption of restructuring arrangements and prevent individual groups from blocking restructuring efforts.

In addition, the legislator has introduced a mandatory creditor satisfaction test to be carried out under three scenarios:

- **restructuring through the implementation of the restructuring plan**
- **sale of the enterprise in insolvency proceedings**
- **sale of individual assets of the enterprise**

This test allows for a comparison of the level of creditor satisfaction under the restructuring arrangement with the position the creditor would have in insolvency proceedings.

The new regulations also extend to secured creditors. Claims secured by a mortgage, pledge, registered pledge, fiscal pledge or maritime mortgage will be unconditionally included in the arrangement, regardless of whether the secured creditor has given consent.

The amendment also modifies the **deadline for submitting an application for approval of the arrangement,** which is now set at four months from the date of publication of the notice establishing the arrangement date.

Intellectual property law

Trade marks – AI-assisted examination and filing

In 2026, the European Union Intellectual Property Office (EUIPO) will begin implementing the **"Goods & Services Advisor" tool, an artificial intelligence system integrated into the trade mark application process.**

The tool may affect the way goods and services are interpreted by examiners, potentially increasing the risk of objections and influencing strategies for new trade mark filings. As a result, applicants may need to place greater emphasis.

Industrial designs – implementation of legislative reform

The second stage of the reform of EU design law will fully enter into force, and in July 2026 updated **Guidelines on industrial designs will be published.**

These changes will introduce binding updates to both substantive and procedural rules, including amendments to invalidity proceedings, rules on the deferment of publication, and requirements relating to the graphical representation of designs.

Commercial Companies Code Amendments

Transparency and shareholder protection

At the end of November 2025, the Polish Government adopted a draft act amending the Commercial Companies Code and certain other acts. The proposed legislation focuses on further streamlining the dematerialisation of shares in non-public companies, increasing the security of legal and commercial transactions, and strengthening the transparency of registration processes.

The draft amendment to the Commercial Companies Code aims to **enhance the security of legal and commercial transactions by expanding information obligations, improving supervision over share registration, ensuring the accuracy of data in registers, and enabling full identification of entities responsible for registering shares.**

The proposed legislation responds to practical issues identified in the market, including:

- difficulties in share registration and a lack of full transparency;
- incomplete identification of entities registering shares;
- the absence of effective supervisory mechanisms to ensure compliance with registration obligations;
- the need to ensure continuity and accuracy of share registration; and
- the outdated classification of shares into registered and bearer shares

The key assumptions of the draft include, in particular:

- **Increased security of legal and commercial transactions**
  The legislator seeks to strengthen the protection of shareholders and other market participants by increasing the transparency and availability of information on entities maintaining shareholders' registers or registering shares in securities depositories.

- **Expanded information obligations**
  The draft introduces enhanced information obligations for both companies and entities maintaining shareholders' registers. These measures are intended to streamline registration processes and improve the level of shareholder protection.

- **Strengthened court supervision**
  A significant element of the proposed changes is the linkage between the obligation to register shares and the obligation to record such registration in the National Court Register. This will enable registration courts to exercise supervisory powers in cases where obligated entities fail to comply with registration requirements.

- **Simplification of the legal framework**
  The draft provides for the abolition of the distinction between registered shares and bearer shares. This change reflects the full dematerialisation of shares, under which all shares now have the status of registered (book-entry) shares.

The planned amendments to the Commercial Companies Code represent an important step towards increasing stability and improving the functioning of companies. For management boards, the changes will entail expanded administrative obligations, while at the same time providing a higher level of legal certainty and reducing the risk of disputes. **Shareholders, in turn, will benefit from greater assurance that their rights are properly protected in the context of the ongoing digitalisation of corporate transactions.**

How can we support your business?

The regulatory changes entering into force in 2026 will affect businesses across multiple areas of law and require both legal insight and practical implementation.

We support businesses in analysing upcoming regulatory developments, assessing their impact and implementing compliant, efficient solutions. Our assistance covers both legal and operational aspects, helping organisations adapt their internal procedures, governance frameworks and technological processes where required.

Our teams advise across all legal areas covered in this report, including **employment and HR, immigration and global mobility, taxation, digitalisation and cybersecurity, construction and public procurement, restructuring and intellectual property.** We provide coordinated, cross-disciplinary support tailored to the specific needs of each organisation.

If you would like to **discuss how the 2026 regulatory changes may affect your business** or how we can support you in preparing for and implementing these changes, please feel free to contact us. We will be pleased to assist you.

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KBZ is a trusted law and tax advisory firm supporting businesses in Poland and international markets. **With over 30 years of experience**, we combine deep **legal and tax expertise with a strong understanding of market practices** to help our clients operate, expand and grow with confidence.

Fast expansion, a strict client confidentiality policy and a commitment to building long-term relationships are among our key strengths. We **focus on delivering practical, business-oriented solutions** that go beyond formal compliance and support our clients' strategic objectives.

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We are also a **member of The Association of Independent European Lawyers (AIEL)**, which enables us to support clients in cross-border matters and provide seamless international legal and tax advice. We advise clients in English, Korean, Chinese, German, Italian, Czech and Slovak.

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