

How to correctly tax income from Belarus in Poland in 2025/2026 – dividends, social security contributions, the place of management of the company, and control risks.

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As a **tax resident of Poland** (you live in Poland, your center of vital/economic interests is here), you have an **unlimited tax obligation** — you declare all worldwide income in Poland, including from Belarus.

Key Points

- Income from Belarus (e.g., dividends, salary, others) must be reported in the Polish PIT (most commonly PIT-36 + attachment PIT/ZG for each country separately).
- The Double Taxation Agreement between Poland and Belarus (from 1992) still applies in practice for individuals, despite Belarus's suspension in 2024 (mainly concerning entities and selected types of income; for PL residents, the proportional deduction method is applied).
- Tax paid in Belarus on dividends **can be deducted** (credited) in Poland — proportional deduction method.
- Documents: decision on dividend payout + confirmation of tax withheld in the RB (residency certificate is not required from you, but from the company) + bank statement + Belarusian document of paid tax.
- ZUS: passive income (dividends) is not subject to ZUS contributions. If you have an employment contract in the RB, it depends on coordination, but with PL residency and management from PL — often ZUS in Poland.
- Managing a company from Poland: if actual decisions are made in PL, the tax office may consider that the company has a **permanent establishment** in

Poland → CIT in PL + potential risks.

- Statute of limitations: usually 5 years from the end of the tax year (until 2031 for 2025), but in case of concealment of income → even longer.

Income from Belarus — how to tax it in Poland

You declare income in Poland, but deduct the tax paid in the RB (up to the amount of Polish tax on that income). For dividends, the rate in the RB is often 13-15%, while in PL it is 19% (PIT-38 or PIT-36).

Documents to confirm the base and deduction

- Decision of the resolution on dividend payout.
- Bank statement showing net transfer.
- Belarusian document of withholding tax (e.g., confirmation of tax payment by the company or certificate).
- Optionally: company agreement, protocol of the general meeting.

ZUS in Poland

Dividends and similar passive income do not generate an obligation for ZUS/ZUS health contributions. If the income comes from an employment contract in the RB, and you manage from PL — contributions usually in PL. Nothing needs to be added to the company agreement regarding ZUS — but it's good to have evidence that you are not conducting business in PL.

Risk of "management from Poland"

As a top manager, if you make key decisions (strategy, contracts, finances) from the territory of Poland, the tax authorities may consider that the Belarusian company has **a place of effective management** in Poland → CIT taxation in Poland (19%) + possible VAT/ZUS consequences. This is a common risk in holding structures with Belarus.

Statute of limitations and audits

Tax liabilities are statute-barred after 5 years from the end of the year (e.g., for 2025 — until the end of 2031). An audit can be initiated during this period. In the absence of declarations or concealment — the limitation does not run or runs again.

Detailed discussion of the situation of a tax resident of Poland with income from Belarus

Poland applies the principle of **worldwide income** for residents — you tax everything you earn worldwide. Residency arises when you spend more than 183 days in Poland per year or have your **center of vital interests** here (family, residence, business interests). In your case (Warsaw, Mazovia), it is almost certainly Poland.

Poland-Belarus Double Taxation Agreement

Signed in 1992, it has been in force since 1994. For dividends (Art. 10), Belarus can withhold tax at source max 10–15% (depending on the share). In Poland, the income is taxed, but the **proportional deduction method** is applied (Art. 24 of the agreement) — you subtract the tax paid in the RB from the Polish tax but not more than the Polish tax on that income.

In 2024, Belarus suspended agreements with many countries (including Poland) until the end of 2026, but this mainly concerns enterprises and selected categories (dividends, interest, capital gains). In practice, Polish residents still apply the agreement and the deduction method — tax offices and individual interpretations confirm this for individuals.

Settlement in practice

- Dividends → PIT-38 (19% on income) or PIT-36 if combining with other incomes.
- You attach **PIT/ZG** (separately for Belarus).
- In PIT/ZG you enter: gross income, tax paid in the RB.

- Polish tax = (income from RB × PL rate) – tax paid in the RB (limited).

Documents required by KAS

To deduct foreign tax:

- Confirmation of payout (resolution, decision).
- Bank statement showing net revenue.
- Belarusian document on tax collection and payment (e.g., company certificate, statement from the tax office of the RB, residency certificate is not required from you). Without these documents, the deduction may be challenged.

ZUS and health contributions

Passive income (dividends, interest) does not create a basis for ZUS contributions.

If you are employed by a Belarusian company → contributions depend on the place of work and residency. With PL residency and duties performed in PL → ZUS in Poland (health contribution about 9% of the base, in 2025 the minimum about 1385 PLN). In the company agreement, there is no need to write clauses about ZUS — but it's good to have minutes of meetings confirming the place of decision-making.

Risk of place of effective management

The Polish CIT Act (Art. 3 sec. 1) + case law: if management actually takes place in Poland (decisions, meetings, documents), the Belarusian company may be treated as having a tax residence in Poland. Consequences:

- CIT 19% on the company's profits in Poland.
- Possible allegations of tax avoidance (GAAR clause).
- Risk of audits by KAS/US.

Statute of limitations and audits

Tax liabilities are statute-barred after 5 years from the end of the calendar year in which the tax payment deadline expired.

Reasons for suspension/interruption of the limitation period: initiation of an audit, criminal-fiscal proceedings, concealment of income >25%.

Audits occur rarely with small amounts, but for holding structures and dividends > several hundred thousand PLN — the probability increases.

Practical recommendations

Gather all documents from Belarus right now. Consider applying for an individual interpretation to KIS (cost 40 PLN) for a specific situation — it will secure you for the future. For large amounts, use a tax advisor specializing in CEE/PL-BY.