

Suspension of business activity

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▣ Introduction

Suspension of business is a legal option for **temporarily discontinuing business operations** without having to close the company. It may be useful in cases of:

- lack of clients or orders,
- prolonged illness, maternity leave,
- overseas travel,
- the desire to avoid costs (e.g. ZUS contributions).

It does not lead to liquidation of the business, but temporarily **suspends obligations towards ZUS and authorities**.

▣ 1. When can you suspend your sole proprietorship (JDG)?

The entrepreneur can suspend their business if:

- ▣ **they do not employ any employees under labor contracts** (contractors do not pose a hindrance),
- ▣ they have an active business registered in the **CEIDG**,
- ▣ they submit the application **before the suspension date or no later than on the day of suspension**.
- ▣ You can suspend your business **even for 1 day** or indefinitely.

▣ 2. How long can the suspension last?

- from 30 days up to indefinitely.

▣ We remind ourselves that during the suspension, the ZUS grace period continues to decrease.

☐ If you forget to resume business, CEIDG does not automatically expire the entry – the JDG still exists, but does not operate operationally.

☐ 3. How to apply for suspension?

☐ Possible forms:

- **online** via www.biznes.gov.pl – login using trusted profile or e-ID,
- **at the city/commune office**,
- **by mail** (with a notarially certified signature).

☐ Step by step (online):

1. Go to biznes.gov.pl,
2. Log in with your trusted profile,
3. Select the option “Application for a change of entry”,
4. Indicate the suspension date (it can be current or future),
5. Confirm and sign electronically.

☐ Confirmation is sent by email, and the business status in CEIDG changes immediately.

☐ 4. What happens after suspension?

- **ZUS** - No social and health contributions (unless you pay for health voluntarily)
- **Tax Office (US)** - No PIT advances or VAT declarations for the months of suspension
- **Invoices and revenues** - No issuing invoices or conducting sales is allowed
- **Costs** - You can settle **fixed costs (e.g., leasing, subscriptions)**
- **Bank account** - It remains operational, but new revenues should not be incoming
- **PFRON, PPK** - No reporting obligations

☐ 5. What can you do despite the suspension?

Despite the suspension **you can:**

- ☐ accept payments for services/goods sold before the suspension,
 - ☐ settle obligations and invoices from before the suspension,
 - ☐ conduct court and debt recovery proceedings,
 - ☐ sell company assets (e.g., computer, car),
 - ☐ undergo tax or ZUS inspections.
- ☐ However, you are not allowed **to provide services, sell or buy goods for profit.**

☐ 6. How to resume business?

Resuming business is done **in the same way as suspension** – through:

- CEIDG online,
- the city/commune office,
- by mail.

☐ You can specify **specific resumption date**, even retroactively (up to 30 days).

☐ Legal basis

- **Entrepreneurs' Law** – art. 23-24
- **Social Insurance System Act**
- **VAT and PIT Act** – obligations during the suspension period
- CEIDG – instructions and forms

Summary

Can I suspend my business without a reason? - ☐ Yes

Do I have to report the suspension to ZUS/US separately? - ☐ No, CEIDG transfers the data automatically

Do I have to pay ZUS during the suspension? - ☐ No, unless you report a voluntary health contribution

Can I buy something “for the company”? - ☐ No, if it would serve further business operations

Can I issue an invoice after suspension? - ☐ No, even with a deferred payment date