

# 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](http://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