The FSI project has received funding from the European Union’s Horizon 2020 research and innovation programme under grant agreement No 727145.

The ranking is based on a combination of its secrecy score and scale weighting (click here to see our full methodology).

The secrecy score of 57 per cent has been computed as the average score of 20 Key Financial Secrecy Indicators (KFSI), listed on the right. Each KFSI is explained in more detail by clicking on the KFSI on the right.

A grey tick indicates full compliance with the relevant indicator, meaning least secrecy; red indicates non-compliance (most secrecy); colours in between partial compliance.

This paper draws on data sources including regulatory reports, legislation, regulation and news available as of 30.09.2017.

Full data on Poland is available here: http://www.financialsecrecyindex.com/database.

To find out more about the Financial Secrecy Index, please visit http://www.financialsecrecyindex.com.

Notes and Sources

Poland accounts for less than 1 per cent of the global market for offshore financial services, making it a small player compared with other secrecy jurisdictions.

© Tax Justice Network 2018

If you have any feedback or comments on this report, please contact us at info@taxjustice.net

57.35% Poland - Secrecy Score

Poland KFSI-Assessment Secrecy Scores

1. Banking Secrecy 53%
2. Trust and Foundations Register 25%
3. Recorded Company Ownership 100%
4. Other Wealth Ownership 50%
5. Limited Partnership Transparency 100%
6. Public Company Ownership 100%
7. Public Company Accounts 100%
8. Country-by-Country Reporting 75%
9. Corporate Tax Disclosure 100%
10. Legal Entity Identifier 75%
11. Tax Administration Capacity 63%
12. Consistent Personal Income Tax 0%
13. Avoids Promoting Tax Evasion 30%
14. Tax Court Secrecy 100%
15. Harmful Structures 50%
16. Public Statistics 50%
17. Anti-Money Laundering 58%
18. Automatic Information Exchange 1%
19. Bilateral Treaties 0%
20. International Legal Cooperation 18%