



Doing business in Poland 2024

Accounting / Audit / Tax / Advisory

Welcome

to Doing Business in Poland

Doing Business in Poland has been prepared by the Crowe Global member firm in Poland in order to provide general information for persons planning to do business with or in the country concerned and/or individuals intending to live and work in Poland temporarily or permanently.

This Guide includes relevant information about business operations and taxation matters. It is intended to assist organizations that are considering establishing a business in Poland either as a separate entity or as a subsidiary of an existing foreign company. It will also be helpful to anyone planning to come to Poland to work and live here either on secondment or as a permanent life choice.

Unless noted otherwise, the information contained in this Guide is believed to be accurate as of 1 January 2024. However, general publications of this nature cannot be used and are not intended to be used as a substitute for professional guidance specific to the reader's particular circumstances.

All lasting business is built on friendship.

Alfred A. Montapert



About Crowe Global

Crowe Global is ranked among the top 10 global accounting networks with more than 200 independent accounting and advisory services firms in about 150 countries around the world. Crowe Global's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide decisions daily.

Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing the knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Global member firms are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.

General information

Local currency,
Exchange rate to EUR EUR 1 = PLN 4.34
as of 02/01/2024

Types of organization

LLC

Name in local language	Spółka z ograniczoną odpowiedzialnością
Registrable in commercial register / legal entity	Registrable in the Register of Entrepreneurs of the National Court Register
Minimum capital	5,000.00 PLN
Minimal number of shareholders/ Maximum number of shareholders	Minimal number – 1/ no limit on the maximum number of shareholders. A limited liability company may not be formed solely by another single - shareholder limited liability company.
Capital tax / Registration fees	Tax on civil law transactions - 0,5%; Registration fees - 600 PLN
Written form/ notarization	Notarization - Articles of Association
Registration with tax authorities	Yes
Statutory audit	Obligatory when in the prior financial year for which the financial statements were prepared, met at least two of the following conditions: <ul style="list-style-type: none">• The total assets as at the end of the financial year were at least the Polish zloty equivalent of EUR 2,500,000;• The net revenue from the sales of merchandise and finished goods and the financial transactions for the financial year was at least the Polish zloty equivalent of EUR 5,000,000;• the annual average number of employees in full-time equivalents amounted to at least 50.

LLC set up by portal S24

Name in local language Spółka z ograniczoną odpowiedzialnością

Registrable in commercial register / legal entity	Registrable in the Register of Entrepreneurs of the National Court Register
Minimum capital	5,000.00 PLN -
Minimal number of shareholders/ Maximum number of shareholders	Minimal number – 1/ no limit on the maximum number of shareholders. A limited liability company may not be set up solely by another single - shareholder limited liability company.
Capital tax / Registration fees	Tax on civil law transactions - 0,5%; Registration fees - 250 PLN and 100 PLN for publishing the first entry in the Court and Economic Monitor.
Written form/ notarization	<p>Electronic template - company can be set up in the S24 system (online company registration can be done in 24 hours). The template of company's agreement can not be modified, possibility to select from among available options. All shareholders sign the agreement by a qualified electronic signature, electronic signature of Trusted Profile or electronic personal signature.</p> <p>All shareholders participating in its registration must have an active account in the S24 system. If shareholder is a legal person an account in the S24 system should have a person authorized to represent that legal person.</p>
Registration with tax authorities	Yes
Statutory audit	<p>Obligatory when in the prior financial year for which the financial statements were prepared, met at least two of the following conditions:</p> <ul style="list-style-type: none"> • The total assets as at the end of the financial year were at least the Polish zloty equivalent of EUR 2,500,000; • The net revenue from the sales of merchandise and finished goods and the financial transactions for the financial year was at least the Polish zloty equivalent of EUR 5,000,000; • the annual average number of employees in full-time equivalents amounted to at least 50.
Financial year	There is no possibility to modify the financial year in the Articles of Association which establishes the company - it will always be equal to the calendar year.

Joint - stock company

Name in local language	Spółka akcyjna
Registrable in commercial register / legal entity	Registrable in the Register of Entrepreneurs of the National Court Register
Minimum capital	100,000.00 PLN
Minimal number of shareholders/ Maximum number of shareholders	Minimal number - 1/ no limit on the maximum number of shareholders
Capital tax / Registration fees	Tax on civil law transactions – 0.5%; Registration fees - 600 PLN
Written form/ notarization	Notarial deed covering the establishment of a joint-stock company and a declaration of taking up shares.
Registration with tax authorities	Yes
Statutory audit	Obligatory
New regulation	Obligatory website. The website address of a joint-stock company and a limited joint-stock partnership should be disclosed in the National Court Register. Electronic register of shareholders and dematerialization of shares.

Simple joint-stock company

Name in local language	Prosta spółka akcyjna (PSA) since 1 July 2021
Registrable in commercial register / legal entity	Registrable in the Register of Entrepreneurs of the National Court Register
Minimum capital	PSA shares will not have a nominal value, but will translate into the membership rights of shareholders in the company. This means that the more shares you have, the more important your vote in the company will be. The total value of shares in a simple joint-stock company does not therefore have to be equal to the amount of the share capital. This is a different construction than, for example, in a joint-stock company, in which the value of shares must cover the entire share capital.

Minimal number of shareholders/ Maximum number of shareholders	Minimal number - 1/ no limit on the maximum number of shareholders. Possibility also by legal persons, for example other companies. The only limitation is the inability to establish PSA by one single-shareholder limited liability company.
Capital tax / Registration fees	Tax on civil law transactions – 0.5%; Registration fees: <ul style="list-style-type: none"> • 250 PLN – through S24 system and 100 PLN for publishing the first entry in the Court and Economic Monitor, • 500 PLN – through by notary public and registration on the Court Registers Portal and 100 PLN for publishing the first entry in the Court and Economic Monitor.
Written form/ notarization	Two ways: <ol style="list-style-type: none"> 1. Electronic template - company can be set up in the S24 system (online company registration can be done in 24 hours). The template of company agreement can not be modified, possibility to select from among available options. All founders sign the agreement by a qualified electronic signature, electronic signature of Trusted Profile or electronic personal signature. 2. Notarial deed – obligatory if founders make in-kind contributions to the company.
Registration with tax authorities	Yes
Statutory audit	Obligatory

Branch

Name in local language	Oddział przedsiębiorcy zagranicznego
Registrable in commercial register / legal entity	Registrable in the Register of Entrepreneurs of the National Court Register
Minimum capital	None
Minimal number of shareholders/ Maximum number of shareholders	None
Capital tax / Registration fees	Registration fees - 600 PLN
Written form/ notarization	Depends on the regulations of the mother company

Registration with tax authorities	Yes
Statutory audit	<p>Obligatory always for the branches of foreign banks, insurance establishments, reinsurance establishments and investment firms.</p> <p>In the case of the branches of other entities, obligatory when in the prior financial year for which the financial statements were prepared, met at least two of the following conditions:</p> <ul style="list-style-type: none"> • The total assets as at the end of the financial year were at least the Polish zloty equivalent of EUR 2,500,000; • The net revenue from the sales of merchandise and finished goods and the financial transactions for the financial year was at least the Polish zloty equivalent of EUR 5,000,000; • The annual average number of employees in full-time equivalents amounted to at least 50.

Value added tax (VAT)

Tax rates	The standard VAT rate is 23%. Reduced rates: 8%, 5%, 0% and exemption.
Supply of goods	The standard VAT rate is 23%. Reduced rates apply among others to certain foodstuffs, books, newspapers and magazines, some real estate for housing purposes.
Supply of services	The standard VAT rate is 23%. Reduced rates or exemptions apply among others to medical services, passenger transportation services, international transportation services, financial and insurance services.
Special provisions (exemptions to the general rule)	n/a
Reverse charge on local supplies	From November 1, 2019, the reverse charge mechanism on local supplies was abolished in favor of the mandatory split payment. A list of transactions subject to obligatory split payment is set in Annex 15 to the VAT Law.
Import of services	As a general rule import of services is covered by a reverse charge mechanism.
Deadline and conditions for VAT refund	<p>The standard deadline for VAT refund is 60 days from filing the request. Upon meeting additional formal conditions a shortened 25-day deadline may apply.</p> <p>If no taxable sales were recorded the refund deadline is extended to 180 days.</p> <p>The above deadlines may be extended by the tax authorities.</p>

Major VAT exemptions	Supply of real estate, medical, educational and financial services.
Real Estate	<p>According to the VAT Law, exemption from VAT applies to:</p> <p>a) the supply of buildings, constructions or their parts, except where:</p> <ul style="list-style-type: none"> • The supply is executed within its first occupation or before the first occupation took place; • The period between the first occupation and the supply of a building, construction or their parts was shorter than 2 years; <p>b) the supply of buildings, constructions or their parts which are not subject to exemption referred to in point a), provided that:</p> <ul style="list-style-type: none"> • The supplier did not have the right to reduce the amount of output tax by the amount of input VAT related to these items; • The expenses incurred by the supplier for their modernization did not exceed 30% of the initial value of the given real estate.
Foreign taxable persons (VAT registration)	In specific cases foreign companies performing supplies/services in Poland are required to register for VAT in Poland.

Corporate tax

Accounting rules	Accounting books are the basis to determine taxable income, however there are specific cases where accounting rules are different from tax rules (depreciation, foreign exchange differences, interest).
Tax rate	<p>The general CIT rate is 19%.</p> <p>A reduced 9% CIT rate may be applied by:</p> <ul style="list-style-type: none"> • Newly established companies in the first tax year (except for entities created as a result of restructurings and entities whose capital was covered by in-kind contribution), • Taxpayers whose gross income in the previous and the current tax year did not exceed EUR 2 mln. <p>However, this 9% rate may not be applied to capital gains. Income derived from certain intellectual property rights may be subject to a 5% rate.</p>
Minimum tax	<p>This tax will be levied (the first year for which the minimum tax will be due will be 2024) on CIT taxpayers and tax capital groups:</p> <ul style="list-style-type: none"> • incurring a tax loss, or • whose tax income/revenue ratio is below 2%. <p>The tax rate is 10%. The tax base is calculated as:</p> <ul style="list-style-type: none"> • 1,5% of the company's revenue (other than capital gains),

	<p>or</p> <ul style="list-style-type: none"> • 3% the value of revenues earned from a source of revenue other than capital gains, and the taxpayer informs about the choice of such a method of determining the tax base in the tax return submitted for the tax year for which he made such a choice. <p>This tax will not apply to financial institutions as defined in the CIT regulations, new businesses for the first 3 years of operations, companies suffering 30% revenue drop in the preceding year, companies with a simple ownership structure, and companies paying the so-called Estonian CIT.</p> <p>The minimum tax can be deducted from standard CIT.</p>
Tax base	<p>As a rule the tax base is calculated as the difference between taxable income and tax deductible costs. Taxable profit is calculated on a cumulative monthly basis.</p>
Tax assessment period	<p>Tax is assessed on annual basis, but throughout the fiscal year CIT advances have to be paid. Generally the calendar year is the tax year unless a taxpayer decides otherwise and notifies the tax office to this extent. In such case the period of twelve consecutive calendar months shall be a tax year.</p>
Loss set-offs/ carry forwards	<p>Tax losses can be carried forward for up to 5 fiscal years and may be:</p> <ul style="list-style-type: none"> • Set-off against revenues derived from the same source of income; however, only up to 50% of the loss from a given year may be utilized in any of the following tax years <p>or</p> <ul style="list-style-type: none"> • Up to PLN 5 mln may be set-off against revenues derived from the same source of income in one of the 5 following years; in this case in other years of this 5-year period, only up to 50% of the remaining amount of the tax loss may be utilized (this option applies only to tax losses recorded from FY2020).
Tax/ accounting depreciation	<p>Tax depreciation rules differ from accounting depreciation rules. Tax depreciation rates vary by type of asset. Possible one-off depreciation for chosen fixed assets.</p>
Tax deductibility of interest, excessive interest rate rule, thin capitalization rule	<p>The deductibility limit for the excess of financing costs over financing revenue is set at 30% of tax EBITDA or 3 million PLN.</p> $\text{Tax EBITDA} = [(P - Po) - (K - Am - Kfd)]$ <p>where: P - total revenue derived from all revenue sources subject to CIT Po - interest income K – total of tax deductible costs</p>

	<p>Am - tax depreciation write-offs Kfd – deducted debt financing costs which were not included in the initial value of asset subject to depreciation</p>
Reserves for bad debts, leaves, etc.	Reserves and provisions may not be treated as tax deductible costs.
Other major tax adjustments	Under certain conditions transfer pricing adjustments are allowed.
	<p>In case of related party transactions the following thresholds to prepare a local file and a benchmarking analysis apply: - 10,000,000 PLN – in the case of a commodity transaction and financial transaction; - 2,000,000 PLN – in the case of a service transaction and all other transactions.</p> <p>In case of transactions with entities located in tax havens the following threshold apply (related and unrelated entities): - 2,500,000 PLN – in the case of financial transactions; - 500,000 PLN – in the case of other transactions.</p>
Transfer pricing documentation	<p>Transfer pricing documentation should be prepared within 10 months from the end of the fiscal year.</p> <p>Master file is required if the following conditions are met jointly: 1) related entities are consolidated using the full or proportionate method; 2) local transfer pricing documentation is required; 3) entities belong to a group of related entities for which the consolidated financial statements are prepared and its consolidated revenues in the previous financial year exceeded the amount of PLN 200,000,000 or equivalent.</p>
Withholding tax	<p>Some payments made to non-residents are subject to WHT. The rate is 19% in case of dividends and 20% in case of interest, license and management fees, fees for know-how, advisory, legal or accounting services. Under certain conditions exemptions may apply based on the Parent Subsidiary Directive or Interest and Royalties Directive that were implemented in Poland. Also reduced rates or exemptions provided in a Double Tax Treaty may apply.</p> <p>Starting from 2022 Polish remitters are obliged to collect WHT under a new “pay and refund” procedure irrespective of the wording of the relevant double tax treaty or EU Directives.</p> <p>This new procedure applies to payments made to related entities for interest, royalties and dividends over 2 000 000 PLN per year in total (to the same entity).</p>

Interest	Standard rate: 20%
Royalties	Standard rate: 20%
Services	Standard rates: 20% / 10%
Group taxation	<p>A Tax Capital Group (TCG) TCG is taxed on joint revenues and costs incurred by the entities forming the TCG. Conditions to establish a TCG:</p> <ul style="list-style-type: none"> • may only consist of limited liability companies or joint-stock companies having their seats in Poland, • the average share capital falling to each of these companies may not be lower than PLN 0.5 mln, • the controlling company has directly a 75% share in the initial capital of the subsidiary companies forming the TCG, • subsidiary companies do not hold shares in other companies of the TCG, • these companies are not in arrears with the payment of taxes, • an agreement on forming a tax capital group was concluded in the form of a notarial deed for the period of at least 3 tax years, • in each tax year, the TCG reaches the tax share of income in the revenues at the level of at least 2%.

Personal income tax

Taxable income	<p>The Polish personal income tax system is of a progressive nature and currently there are two rates: 12% and 32% (from 1 July 2022), in excess of a personal allowance (variable). Income up to 120,000 PLN less the personal allowance is taxed at 12% and the excess is subject to 32% rate.</p> <p>Tax free amount is 30 000 PLN.</p>
Zero PIT	<p>In 2024 the so-called PIT-0 or tax exemption is available for:</p> <ul style="list-style-type: none"> • 4+ families (for those who, during the tax year, exercised parental authority over at least four children, acted as legal guardian, or if the child lived with such a person, or for those who acted as a foster family), • For those returning to the country (a minimum of three years of residence and work abroad before deciding to return to the country, the relief shall be valid for a period of 4 years),

- **Recipients of retirement and disability pensions** of a maximum amount of PLN 2 500 per month,
- **Senior citizens** in certain cases.

Income from employment/ self-employment	Income from employment is taxed progressively at 12% and 32% rates. Income from self-employment may be taxed at progressive rates or at a flat rate of 19%.
Income from property and property rights	From 1 January 2024 income from private rental may be taxed only in the form of a lump sum on registered revenues - at 8.5% and 12.5%.
Income from capital	Income from capital gains is subject to 19% PIT.
Withholding tax	19% / 20%
Interest	19%
Royalties	20%
Dividends	19%
Capital gain	19%

Mandatory social contributions

Self-employed individuals

Self employed individuals may choose to pay contributions at a flat rate (1,600.32 PLN – together with the sickness contribution)

Type of insurance	Paid by employer	Paid by employee	Total
Pension Fund*	9.76%	9.76%	19.52%
Disability Fund*	6.50%	1.50%	8.00%
Bridging Pension Fund (FEP)	0.00% or 1.50%		0.00% or 1.50%
Illness Fund	0.00%	2.45%	2.45%
Accident Fund	0.67% - 3.33%	0.00%	0.67% - 3.33%
Employees' Guaranteed Benefits Fund	0.10%	0.00%	0.10%
Labor Fund	2.45%	0.00%	2.45%
Total (up to limit)	19.48% - 22.14%	13.71%	33.19% - 35.85%
Total (past limit)	3.22% - 5.88%	2.45%	5.67% - 8.3%

* Once an individual's gross remuneration exceeds 30 average estimated national salaries for a given year (PLN 234,720 for 2024) the obligation to pay contributions toward these funds ceases.

Mandatory health insurance contributions are also payable by the employee at 9% of income. From 1 January 2022, it is no longer possible to deduct any part of the health contribution from personal income tax of the employee.

In the case of self-employed individuals, it is possible for the taxpayer to reduce revenues (the health insurance contributions are no longer directly deducted from tax) by the health insurance contributions paid in the tax year (annual limits):

- a) up to the amount of PLN 11,600 in 2024 for persons conducting business activity taxed with the 19% flat rate;
- b) 50% of the amount of paid health insurance contributions to persons conducting business activity taxed with a lump sum on recorded income;
- c) 19% of paid health insurance contributions to self-employed persons taxed with a tax card.

BEPS implementation

CFC	Yes
DAC6	Yes
CRS	Yes
Profit shifting rule	Yes
GAAR/ other anti-abuse rules (PPT, etc)	Yes

Global employment issues

Work and Residence permit	Required for non-EU residents.
Minimum salary	4,242 PLN gross from 1 January 2024 4,300 PLN gross from 1 July 2024

Taxation of immovable property

Tax depreciation (p.a. rates)	Buildings: 1.5% / 2.5% / 4.5% Constructions: 2.5% / 4.5% / 10% / 14% Land is not subject to tax depreciation
Depreciation categories	
Land	Land is subject to property tax. The rates differ in each municipality. In 2024 the maximum tax rate that may be applied to land linked to business activity is PLN 1.34 per square meter.
Building	Buildings as well as constructions/structures linked to business activity are subject to property tax. Tax is calculated on the basis of: (a) area in case of lands and buildings at rates adopted by local authorities (in 2024 the maximum rate is 33.10 PLN per square meter), (b) in case of structures - initial value adopted for tax depreciation purposes (the rate is 2%).
Tax base	(a) area in case of lands and buildings (b) in case of structures - initial value adopted for tax depreciation purposes

Special depreciation	n/a
Real estate transfer tax	2%
Property tax (rate and base)	See above
Real estate funds	General rules apply

Incentives

Investment incentives	Special Economic Zone is a special incentive that under certain conditions guarantees investors a number of privileges, including tax exemptions and bonuses for projects contributing to competitiveness and innovation of local economies.
R&D incentives	The R&D incentive entitles enterprises to reduce the tax base by costs spent on research and development activities. R&D activity is understood as creative work involving scientific research or experimental development work undertaken on systematic basis in order to increase knowledge resources and use of that knowledge to develop new applications. The R&D relief allows for deduction of 200% of R&D costs – firstly the costs are deducted as operating costs (100%), secondly they are deducted from the tax base (revenue), also 100%. The list of specific costs eligible for the R&D credit is provided in the CIT/PIT regulations.
Young employees, elderly employees	In case of employees under 26 years old employment income up to 85,528 PLN per year is exempt from tax.
Relief for employing innovative employees	The relief for employing innovative employees can be used by companies that employ employees to perform R&D activities. It is addressed to entrepreneurs who suffered a loss in the tax year or whose income does not allow them to deduct eligible costs under the R&D tax relief. An entrepreneur who is a payer will be able to reduce income tax advances collected on income arising from an employment relationship or the provision of services under a contract of mandate or a contract for specific work if his employee/service provider is directly involved in R&D activities and whose the working time devoted to the implementation of R&D activities or the time devoted to the provision of a service in the scope of R&D activities is at least 50% of the total working time/performance of the service.

Tax liabilities

	For taxpayers	For directors (chief officers)	For shareholders
Binding opinion/ Advanced tax rulings	Yes	n/a	n/a
Penalties for late payment of tax	Interest of 14,5% p.a.; additionally fines may be imposed	Fines may be imposed; depending on the case fiscal penal liability may also include imprisonment	n/a
Tax misdemeanor provisions	Yes	Yes	n/a
Criminal provisions	Yes	Yes	n/a
Piercing the corporate veil	n/a	When certain conditions are met the management board may be held liable for the debts of the company especially as it comes to unpaid tax liabilities	n/a
Advanced pricing agreements	Yes	n/a	n/a

Deadlines for reporting and payment of taxes and social contributions

Type of tax	Reporting deadline	Payment deadline
CIT	Annual tax return is filed within 3 months from the end of the fiscal year	By the 20th of the following month
PIT	Annual tax return is filed by the end of April of the following year	By the 20th of the following month
VAT	25th of the following month	25th of the following month
Social contributions	Depending on the case 15th or 20th of the following month	Depending on the case 15th or 20th of the following month

Double taxation treaties

Country	Dividends	Interest	Royalties	Affected by MLI
	%	%	%	Yes/no
America				
Canada	15	15	10/0	Yes
Chile	15/5	15/5	10/5	Yes
Mexico	15/5	15/5/0	10	Yes
United States	15/5	0	10	No
Asia/Pacific				
Armenia	10	5	10	Yes
Australia	15	10	10	Yes
Azerbaijan	10	10	10	No
Bangladesh	15/10	10	10	No
China	10	10	10/7	Yes
Georgia	10	8	8	No
India	15	15	22,5	Yes
Indonesia	15/10	10	15	Yes
Japan	10	10	10/0	Yes
Kazakhstan	15/10	10	10	Yes
Republic of Korea	10/5	10	10	Yes
Kyrgyzstan	10	10	10	No
Malaysia	0	15	15	Yes
Mongolia	10	10	5	No
New Zeland	15	10	10	Yes
Pakistan	19	15	20/15	Yes
Philippines	15/10	10	15	No

Russia	10	10	10	Yes
Singapore	10/0	10	10	Yes
Sri Lanka	15	0	10/0	No
Taiwan	10	10	10/3	No
Tajikistan	15/5	10	10	No
Thailand	19	20/10/0	15/5	Yes
Uzbekistan	15/5	10	10	No
Vietnam	15/10	10	15/10	Yes
Europe				
Albania	10/5	10	5	Yes
Austria	15/5	5/0	5	Yes
Belarus	15/10	10	0	No
Belgium	15/5	5/0	5	Yes
Bosnia and Herzegovina (Yugoslavian Treaty)	15/5	10	10	Yes
Bulgaria	10	10	5	Yes
Croatia	15/5	10	10	Yes
Cyprus	10	10	5	Yes
Czech Republic	10	10	5	Yes
Denmark	15/5/0	5/0	5	Yes
Estonia	15/5	10	10	Yes
Finland	15/5	5/0	5	Yes
France	15/5	0	10/0	Yes
Germany	15/5	5/0	5	No
Greece	19	10	10	Yes
Hungary	10	10	10	Yes
Iceland	15/5	10	10	Yes

Ireland	15/0	10/0	10/0	Yes
Italy	10	10	10	No
Latvia	15/5	10	10	Yes
Lithuania	15	10	10	Yes
Luxembourg	15/5	10/0	10	Yes
Macedonia	15/5	10	10	No
Malta	15	10	10	Yes
Moldova	15/5	10	10	No
Morocco	15/7	10	10	No
Montenegro (Yugoslavian Treaty)	15/5	10	10	No
Netherlands	15/5	5/0	5	No
Norway	15/0	5/0	5	Yes
Portugal	15/10	10	10	Yes
Romania	15/5	10	10	Yes
Serbia (Yugoslavian Treaty)	15/5	10	10	Yes
Slovak Republic	10/5	10	5	Yes
Slovenia	15/5	10	10	Yes
Spain	15/5	0	10/0	Yes
Sweden	15/5	0	5	No
Switzerland	15/5	10	10/0	No
Ukraine	15/5	10	10	Yes
United Kingdom	10/0	5/0	5	Yes
Middle East and Africa				
Egypt	12	12	12	Yes
Ethiopia	10	10	10	No
Iran	7	10	10	No

Israel	10/5	5	10/5	Yes
Jordan	10	10	10	Yes
Kuwait	5/0	5/0	15	No
Republic Lebanon	5	5	5	No
Republic South Africa	15/5	10	10	Yes
Saudi Arabia	5	5/0	10	Yes
Syrian Arab Republic	10/0	10	18	No
Turkey	15/10	10	10	No
Tunisia	10/5	12	12	Yes
United Arab Emirates	5	5	5	Yes
Qatar	5	5	5	Yes
Zimbabwe	15/10	10	10	No



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