



Unlocking Growth Through Deregulation and Simplification

The Polish Way to Economic Renewal



Chancellery of the Prime Minister
Republic of Poland

#Deregulacja
znosimy bariery,
ułatwiamy życie.



Prime Minister Donald Tusk during the launch of the Deregulation Initiative at the Warsaw Stock Exchange, February 2025.

The Polish deregulation initiative

Reducing Red Tape. Improving Everyday Life.

The deregulation initiative launched in 2025 by Prime Minister Donald Tusk is one of the most significant public administration modernisation efforts undertaken in Poland in recent years. Its objective is to simplify legislation, reduce unnecessary administrative burdens, and create a more efficient and user-friendly regulatory environment for citizens, businesses, and public institutions.

The deregulation process is coordinated through the Government Deregulation Task Force operating within the Prime Minister's Office. The Task Force facilitates cooperation across ministries, evaluates submitted proposals, and coordinates the legislative work necessary to implement the reforms.

One of the most distinctive features of Poland's deregulation model is the extensive involvement of civil society and external stakeholders. Through the "SprawdzaMY" (We're Checking) Initiative led by Rafał Brzóska, entrepreneurs, experts, non-governmental organisations, and citizens were invited to submit proposals for reform and identify regulations and administrative procedures that hinder everyday activities. This approach has helped combine the practical experience of stakeholders with the policymaking and implementation capabilities of public administration.

The deregulation process has covered a wide range of social and economic sectors, including taxation, energy, digital transformation, the labour market, entrepreneurship development, healthcare and public administration. Particular emphasis has been placed on measures aimed at reducing bureaucracy, streamlining administrative procedures, and expanding access to public services through digital channels.

Poland's deregulation model is based on the principle that an effective state should not only introduce new regulations but also continuously simplify existing legislation and remove barriers that hinder social and economic development. It serves as an example of cooperation between public administration, the business community, and civil society in building a more modern, efficient, and citizen-friendly state.



Maciej Berek, Chair of the Government Deregulation Task Force (right) and Rafał Brzoska, Chair of the We're Checking Initiative (left).

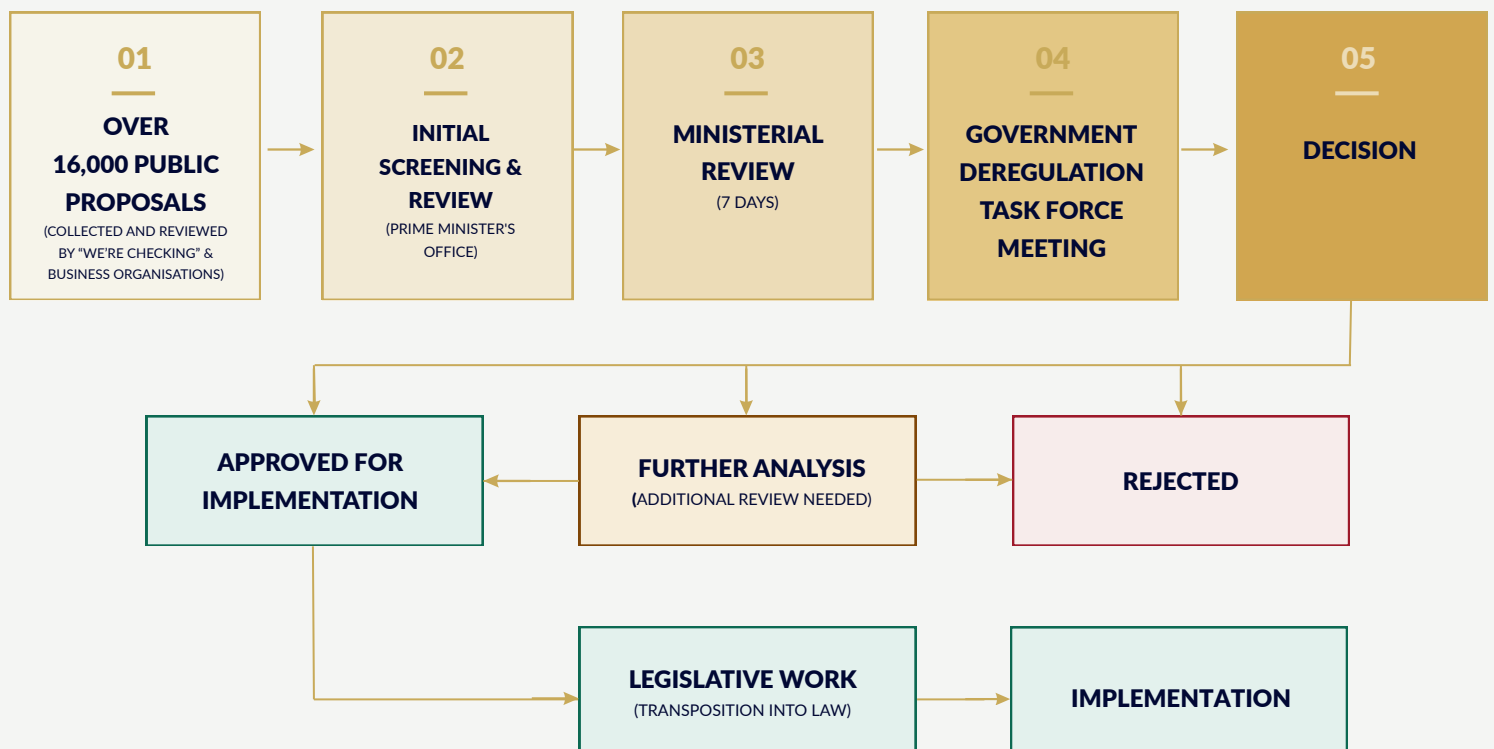
GOVERNMENT DEREGULATION TASK FORCE

The Government Deregulation Task Force was established in 2025 by the Prime Minister's Office to coordinate the process of regulatory simplification in Poland. The Task Force reviews proposed legislative changes, works closely with ministries, and recommends measures aimed at reducing unnecessary bureaucracy and administrative barriers.

WE'RE CHECKING INITIATIVE

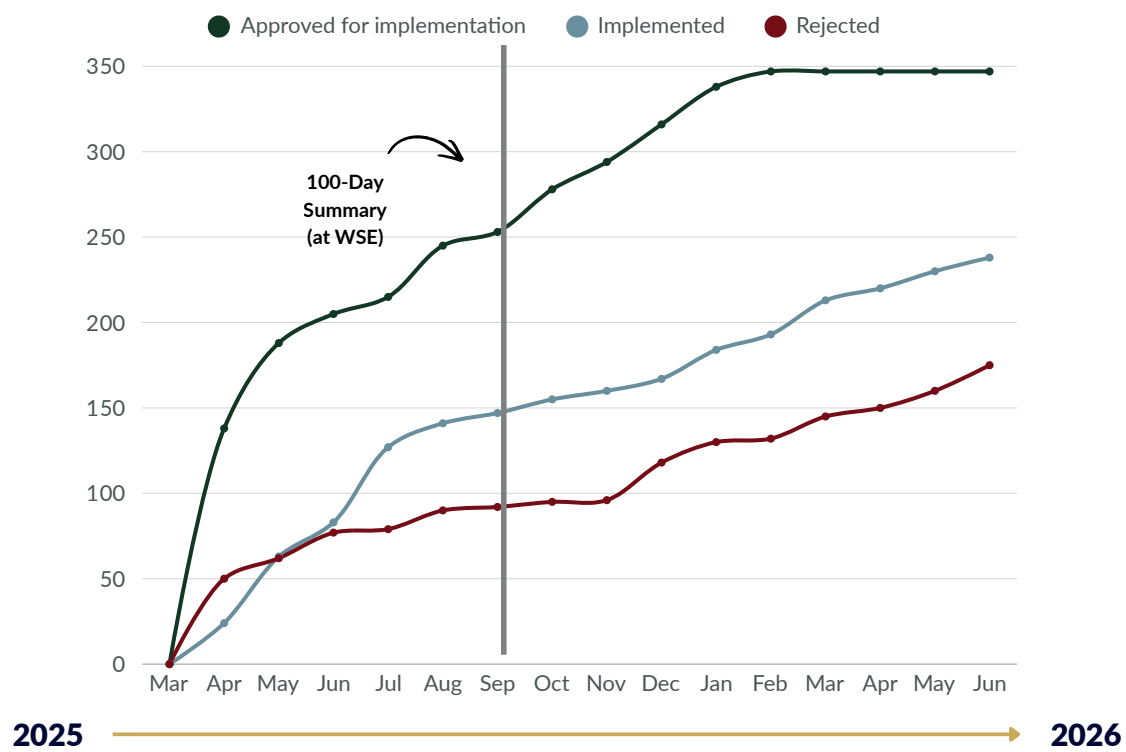
We're Checking Initiative is the largest grassroots deregulation initiative in Poland, launched by Rafał Brzoska. Together with other employers' organisations and business associations, it has helped collect and develop thousands of reform proposals from entrepreneurs, experts, and citizens. Many of these proposals became the basis for numerous deregulatory reforms.

HOW THE PROCESS WORKS



Deregulation Progress

Number of Proposals.



From Ideas to Implementation

How public proposals became legislative reforms through a structured partnership between government, business and civil society.

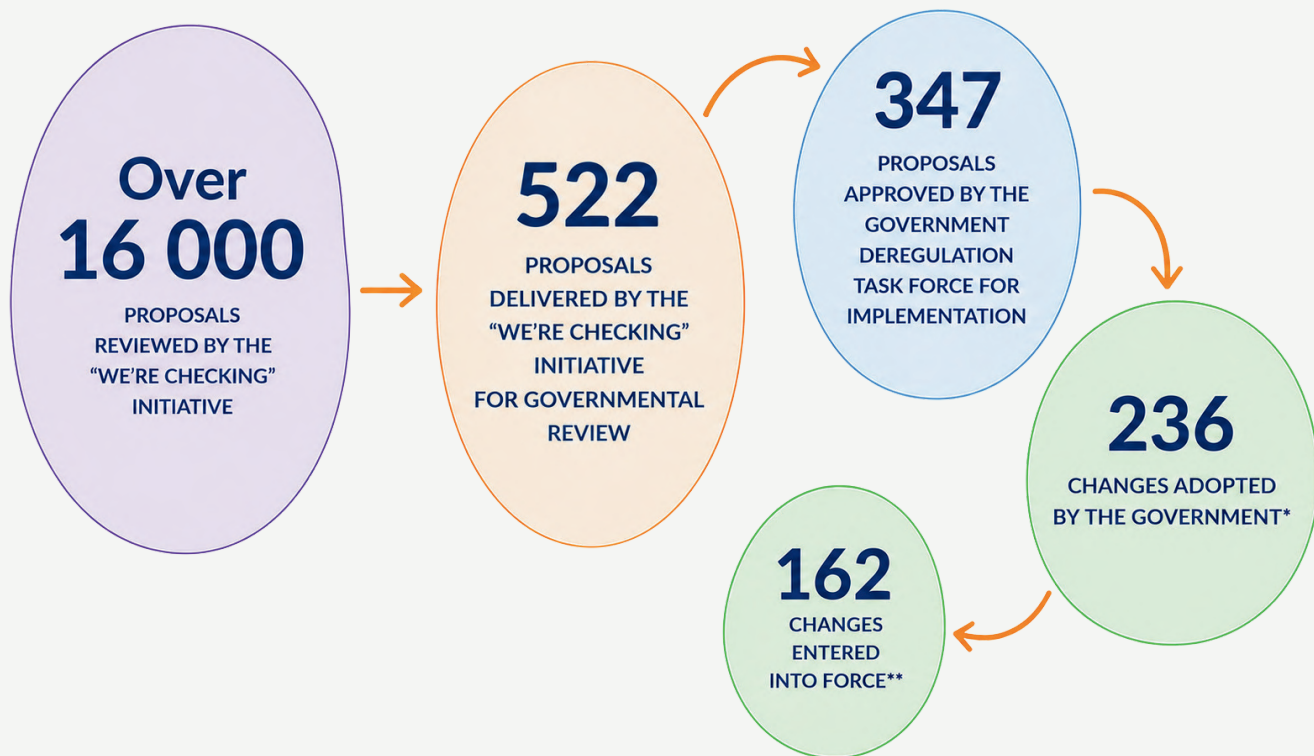
The Polish deregulation initiative was built on broad cooperation between public administration, businesses and civil society. Through the We're Checking Initiative and partner business organisations, more than 16 000 proposals were collected and reviewed. From this pool, 522 proposals were selected by the Government Deregulation Task Force for detailed assessment and discussion.

Each proposal followed a transparent review process. After an initial screening and a seven-day ministerial assessment, the Government Deregulation Task Force decided whether a proposal should be approved, referred for further analysis or rejected. More than 100 meetings were held during the first phase of the programme. Rejected proposals generally concerned measures already implemented, proposals outside the deregulation scope, or solutions that could not be pursued for legal reasons.

Approved proposals entered the legislative process, where they were translated into laws and regulations. As of 30 June 2026, 347 proposals had been approved for implementation, 236 legislative and regulatory changes had been adopted by the Government, and 162 reforms had already entered into force. The process focused not only on adopting legislation, but also on delivering practical improvements that reduced bureaucracy and made public administration simpler, faster and more citizen-friendly.

Process in numbers

Practical solutions delivering a more efficient and user-friendly state.



The figures illustrate the progress of Poland's deregulation process over its first 15 months, from the assessment of reform proposals to their implementation and entry into force. Data as of 30 June 2026.

* Changes adopted by the Government through draft bills, government regulations and other non-legislative documents.

** Changes that have already entered into force. Measures that have not completed the legislative process, including those vetoed by the President of the Republic of Poland, are not included.



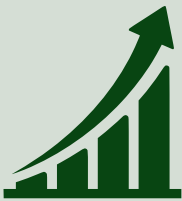
Deregulation in Practice

Practical solutions delivering a more efficient and user-friendly state.
12 of the 162 changes that have already entered into force.

EXAMPLE NO. 1

DIGITAL DELIVERY OF PIT-11 TAX FORMS

HOW IT WAS	WHAT HAS CHANGED	WHO BENEFITS
Many employees still received paper tax forms each year. Although PIT-11 tax forms were already submitted electronically to the tax administration, many employers continued to provide them to employees on paper. This created additional costs and slowed the exchange of information.	PIT-11 forms can now be delivered electronically as a standard practice. The rules have been clarified to explicitly allow employers to provide PIT-11 forms electronically, for example through employee portals or by email. Paper copies are only used when necessary.	Reducing paperwork for more than 24 million tax forms annually. In 2025, a total of 24.6 million PIT-11 forms were submitted, highlighting the significant scale and impact of this simplification.



DID YOU KNOW...?

Poland has just joined the Trillion Dollar Club - one of only 21 economies worldwide to reach this milestone. This is the result of one of the greatest economic transformations in modern history: from \$130 billion in 1995 to over \$1 trillion today, with GDP growing more than fifteenfold since the start of transformation - faster than any comparable economy except China. Real incomes rose 91% between 2004 and 2024 (against an EU average of 22%).

EXAMPLE NO. 2

RAISING PUBLIC PROCUREMENT AND VAT THRESHOLDS

HOW IT WAS	WHAT HAS CHANGED	WHO BENEFITS
Small businesses and public institutions faced administrative requirements at relatively low thresholds. Businesses could benefit from VAT exemption only if their annual turnover did not exceed €46,500 (PLN 200,000). At the same time, public authorities were required to apply public procurement procedures for contracts exceeding €30,000 (PLN 130,000) net, increasing administrative workload and extending procurement timelines.	Thresholds for VAT exemption and public procurement procedures have been increased. The VAT exemption threshold has been raised from €46,500 to €56,000 (PLN 240,000) in annual turnover. In addition, the threshold for applying public procurement rules has increased from €30,000 to €40,000 (PLN 170,000) net. This allows more businesses to benefit from simplified tax arrangements and enables public institutions to carry out lower-value purchases more efficiently.	Simplified rules for approx. 8,600 public contracts and 19,000 taxpayers. Based on 2024 data, this change could affect 8,664 contracts with a total value exceeding €300 million (PLN 1.3 billion). At the same time, increasing the VAT exemption threshold expands eligibility for simplified tax treatment to an estimated additional 19,000 taxpayers.



Working meeting of the Government Deregulation Task Force, representatives of ministries, and the We're Checking initiative.

EXAMPLE NO. 3

PRESUMPTION OF INNOCENCE FOR TAXPAYERS IN TAX PROCEEDINGS

HOW IT WAS

Doubts were resolved in favour of taxpayers only when tax laws were unclear.

The principle of resolving doubts in favour of the taxpayer applied exclusively to ambiguities in tax legislation. Uncertainties relating to the facts of a case could result in decisions unfavourable to the taxpayer, even when those facts could not be conclusively established.

WHAT HAS CHANGED

Taxpayers now benefit from the same protection when factual circumstances cannot be conclusively determined.

The new regulations extend the principle of resolving doubts in favour of the taxpayer to factual circumstances as well. If, after the completion of proceedings, not all facts and circumstances of a case can be established with certainty, any remaining doubts should be resolved in favour of the taxpayer.

WHO BENEFITS

27 tax decisions applying the principle of resolving doubts in favour of the taxpayer (final two months of 2025).

In the final two months of 2025 alone, tax authorities invoked the principle of resolving doubts in favour of the taxpayer in 27 decisions. This included 22 decisions issued by heads of tax offices at first instance and 5 decisions issued by directors of tax administration chambers at second instance. These figures demonstrate the practical application of taxpayer safeguards within the tax administration system.

EXAMPLE NO. 4

INTEGRATED BUSINESS DATA

HOW IT WAS

Businesses had to consult multiple public registers to verify their business partners.

To assess the reliability of a contractor, companies were required to search several separate public databases, including the National Court Register (KRS), the Central Register and Information on Economic Activity (CEIDG), and the VAT taxpayers register. This fragmented approach made verification more time-consuming and increased the risk of errors.

WHAT HAS CHANGED

Key business and VAT information is now available through a single search tool.

VAT taxpayer data has been integrated into the existing company search engine on the business.gov.pl portal. Businesses can now access essential information about their contractors in one place, without having to consult multiple public registers.

WHO BENEFITS

Nearly 45% increase in the use of the Business Search tool.

Between 26 November 2025 and 25 May 2026, the Business Search tool on business.gov.pl recorded a nearly 45% increase in page views compared with the same period a year earlier. The growth reflects rising demand for business verification services, including VAT status checks, and the increasing use of digital public services by citizens and businesses.

EXAMPLE NO. 5**SHORTER INSPECTIONS FOR MICRO-ENTERPRISES**

HOW IT WAS	WHAT HAS CHANGED	WHO BENEFITS
Inspections of micro-enterprises could last up to 12 working days per year. The smallest businesses could be subject to inspections lasting up to 12 working days annually. Entrepreneurs were often not informed in advance about the documents they would need to provide, creating additional administrative and organizational burdens.	Inspection periods have been reduced and procedures made more predictable. The maximum annual inspection time for micro-enterprises has been reduced from 12 to 6 working days. Authorities are now required to provide a list of requested documents in advance, and additional limits have been introduced to reduce the frequency of inspections.	Around 2.4 million micro-enterprises benefit from shorter inspection periods.

EXAMPLE NO. 6**SILENT APPROVAL PROCEDURE**

HOW IT WAS	WHAT HAS CHANGED	WHO BENEFITS
Businesses had to wait for a formal administrative decision, even in straightforward cases. Administrative procedures often required applicants to obtain an explicit decision from the authorities before proceeding. This prolonged processes, delayed investments, and slowed the start of business activities.	Certain applications can now be approved automatically if the authority does not respond on time. The silent approval procedure has been introduced for selected administrative matters. If the competent authority neither issues a decision nor raises an objection within the statutory deadline, the application is deemed approved automatically.	Citizens and businesses benefit from faster and more predictable administrative procedures. The silent approval procedure eliminates unnecessary waiting in selected administrative matters. It reduces administrative burdens, shortens the time needed to complete procedures, and provides greater certainty for applicants.

Deregulation Process Visual Identity and Slogan.



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ułatwiamy życie.

EXAMPLE NO. 7

EXPANDING DIGITAL PUBLIC SERVICES THROUGH “mOBYWATEL”

HOW IT WAS

Citizens had to use multiple systems to access public services and personal information.

The mObywatel (public mobile app) initially provided only basic digital documents and a limited range of public services. Citizens often had to navigate several separate platforms to access healthcare information, pension data, and other government services.

WHAT HAS CHANGED

More public services are now available through a single mobile application.

The functionality of mObywatel has been significantly expanded to include additional digital documents, pension information from the Social Insurance Institution (ZUS), medical test results, and a growing range of administrative services. The application is also being adapted to the European Digital Identity framework (eIDAS), enabling the future use of Polish digital documents across the European Union.

WHO BENEFITS

Over 12 million users and 20 new services added in a single year.

In 2025, the mObywatel app expanded with a record 20 new public services. The number of digital ID documents (mDowód) exceeded 11 million, an increase of 2.4 million compared to 2024. By May 2026, the application had surpassed 12 million users, confirming its role as Poland's leading digital public services platform.



Broad political consensus for better regulation

For the first time, deregulation ceased to be a matter of political division, becoming one of the rare issues where politicians across the spectrum found common ground. The need to simplify regulations and reduce unnecessary administrative burdens gained support across political divides. This broad consensus helped accelerate legislative work and created a stronger foundation for long-term reforms that benefit citizens, entrepreneurs, and public institutions alike.

EXAMPLE NO. 8

STREAMLINING GRID CONNECTIONS FOR RENEWABLE ENERGY PROJECTS

HOW IT WAS

Renewable energy investors lacked reliable information about available grid connection capacity.

Developers of renewable energy projects often submitted grid connection applications without knowing whether sufficient network capacity was available. This created uncertainty, prolonged investment processes, and generated unnecessary costs.

WHAT HAS CHANGED

Grid operators are now required to publish key information on connection capacity.

Network operators must provide public information on available grid connection capacity, the number of applications submitted, processing times, and the reasons for connection refusals. This allows investors to assess project feasibility before submitting applications.

WHO BENEFITS

Renewable energy investors benefit from greater transparency and certainty.

Public access to grid connection data allows investors to assess project feasibility before submitting applications. This reduces unnecessary costs, shortens investment preparation, and improves the efficiency of the connection process.



In total, more than 100 meetings were held with civil society representatives.

EXAMPLE NO. 9

LONGER VALIDITY OF DISABILITY CERTIFICATES

HOW IT WAS

People with permanent conditions were required to repeatedly renew disability certificates.

Individuals with permanent, irreversible disabilities had to undergo periodic reassessments and renew their disability certificates, despite the lifelong nature of their conditions. This created unnecessary administrative burdens for individuals and their families.

WHAT HAS CHANGED

Disability certificates are now issued for significantly longer periods.

Children with these conditions will receive disability certificates valid until the age of 16, while adults will be granted certificates for periods of no less than seven years. This reduces the need for repeated assessments and administrative procedures.

WHO BENEFITS

More than 1.4 million people with permanent disabilities benefit from longer-lasting certificates.

The reform affects nearly 192,000 children under the age of 16 and approximately 1.24 million adults who previously held disability certificates issued for a fixed period. By reducing the need for repeated reassessments, the new rules ease administrative burdens for individuals with permanent conditions and their families.

EXAMPLE NO. 10

CENTRAL ONLINE MEDICAL APPOINTMENT BOOKING

HOW IT WAS

Patients had to contact multiple public healthcare providers to find an available appointment.

People with a medical referral were often required to call or visit several healthcare facilities to check availability and schedule an appointment. The absence of a unified booking system made access to healthcare services more difficult and time-consuming.

WHAT HAS CHANGED

Appointments can now be booked through a single digital platform.

A central e-booking system has been introduced through the Internet Patient Account (IKP) and the mojeIKP mobile application. Patients can view available appointment slots and schedule visits online in one place.

WHO BENEFITS

More than 3.9 million patients have already used the central e-booking system.

Since 1 January 2026, the first phase of the central e-booking system has covered cardiology appointments and screening services for cervical and breast cancer. By 22 May 2026, more than 2.5 million appointments had been completed and 1.47 million had been scheduled through the system. Nearly 680,000 appointment slots were made available to other patients thanks to the easy rescheduling and cancellation process. Overall, more than 3.9 million patients have benefited from the central e-booking system.

EXAMPLE NO. 11

EXPANDING ACCESS TO SIMPLIFIED TAX SETTLEMENT FOR ENTREPRENEURS

HOW IT WAS	WHAT HAS CHANGED	WHO BENEFITS
The cash-basis PIT method was available only to a narrow group of entrepreneurs. Sole proprietors could choose the cash-basis PIT method — paying income tax only once payment is actually received — but only if their revenue in the previous year did not exceed €230,000 (PLN 1 million). This limit excluded a large share of small and medium-sized businesses from a method designed specifically to ease their tax burden.	The income threshold for using the cash-basis method has been raised. As of 1 January 2026, the threshold for choosing the cash-basis PIT method has been raised from €230,000 to €460,000 (PLN 2 million) in annual revenue.	The number of entities benefiting from this solution has doubled.



POLES ARE COMING HOME

For the first time since 1989, more Poles are leaving Germany than arriving - in 2024, 88,000 returned home while only 76,000 emigrated. In the United Kingdom, the trend is even more striking: between mid-2024 and mid-2025, 25,000 Poles left Britain while only 7,000 made the journey the other way. After decades of outward migration, Poland has become a country people come back to and that is perhaps the most honest measure of an economic transformation.

EXAMPLE NO. 12

PUBLIC PROCUREMENT CONTRACTOR CERTIFICATION

HOW IT WAS	WHAT HAS CHANGED	WHO BENEFITS
Businesses had to repeatedly submit the same documents in public procurement procedures. Companies participating in public tenders were required to provide documentation proving their eligibility each time they applied. This increased administrative costs, prolonged procedures, and created barriers to participation, particularly for smaller businesses.	A voluntary certification system will replace repeated document submissions. A new voluntary certification scheme for public procurement contractors will confirm compliance with specified requirements. Certified businesses will no longer need to repeatedly submit the same supporting documents in subsequent procurement procedures. Certificates will remain valid for one to three years and will be available through a national database.	One certificate instead of repeated paperwork. Businesses will be able to use a single certificate when applying for public contracts, eliminating the need to repeatedly collect and submit the same documents. This will reduce administrative costs, shorten bid preparation time, and lower the risk of formal errors that could lead to the rejection of an offer.

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DATA AS OF 30 JUNE 2026.



Minister of Supervision over the
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