

*“Subteno” means support in Esperanto language.
Subteno Group offers support to your business.*

Who we are?

We are a team of lawyers, legal advisors, tax advisors, accountants and economists experienced in comprehensive services provided to Polish and foreign companies, including capital groups and entities listed on the Stock Exchange (GPW) and NewConnect. We provide comprehensive legal, accounting and tax advisory services as well as support the investment of businesses.

We easily face challenges and are willing to take on difficult cases that require not only knowledge and experience, but also efficient expertise in many legal systems and cultures.

What makes us stand out?

- ◆ **Subteno Group team** consists of high-class experts with unique knowledge and experience in international regulations and various legal systems.
- ◆ We are of assistance to entrepreneurs while developing and expanding, starting from registration, through legal, tax and accounting services, and introduction to foreign markets, including African and Asian ones.
- ◆ Our goal is to ensure legal and tax security. Subteno Group is fully responsible for the legal and tax advisory solutions presented to its clients.
- ◆ We have branches in Poland, Germany, Malta and Cyprus, owing to which we provide full service to enterprises in those countries.
- ◆ We constantly cooperate with law and tax firms in several jurisdictions, e.g. in the USA, Great Britain, France, Austria, the Czech Republic, the Ukraine, Switzerland, Liechtenstein, Arab countries, Japan, Hong Kong, South Africa and Rwanda.
- ◆ We work in international and multidisciplinary teams, efficiently implementing and coordinating projects carried out in parallel in two or more jurisdictions.
- ◆ While acting, we are guided by unconventional thinking and flexibility – customized solutions are designed for each client individually.

Problems?

For us, these are challenges that we try to solve reasonably.

Our specialty is conducting, coordinating and auditing cross-border transactions such as mergers, acquisitions, divisions and transformations of companies, joint venture agreements and investment projects, real estate transactions, cross-border provision of services, import of energy resources.

We understand business. We do not limit ourselves to a dry legal or tax analysis, but we look for a solution for each problem, taking into account its business context.

Founders

Joanna Szlęzak-Matusewicz

Graduate of the University of Warsaw and the Warsaw School of Economics as well as postgraduate studies in taxation. Tax advisor, practitioner with many years of experience. Co-founder of the company, Shareholder and managing Director of tax advisory companies. She specializes in income taxes and tax compliance. She has advised companies listed on the Warsaw Stock Exchange. PhD in economic sciences, assistant professor at the Department of Taxes of the Institute of Finance of the Warsaw School of Economics. Author of several dozen publications in the field of personal and corporate taxation, as well as opinions and expert reports for the Chancellery of the Sejm. Repeatedly awarded in the "Rzeczpospolita" ranking of tax advisory firms.



Michał Jan Jaworski

Graduate of the Nicolaus Copernicus University in Toruń and an LLM in international commercial and tax law from Stellenbosch University in South Africa (cum laude). For several years he has been an advocate practicing in Poland and in Germany, and from 2023 also in Cyprus. He has many years of experience in providing comprehensive legal advice to entrepreneurs in cross-border operations. He has advised on a number of cross-border business acquisitions and takeovers on the Polish and German markets, including, among others, the largest Polish investments in the automotive sector in Germany, the acquisition of a majority share in a manufacturing company in a special economic zone in Poland from a Japanese investor, the acquisition of a manufacturing company in Poland from financial investors to a German industry investor, or the start-up of operations in Poland by a number of Ukrainian IT companies. He supports clients in the creation of international holding structures, domestic and cross-border mergers, transformations, restructuring and liquidation of companies. Inter alia he successfully managed the project of cross border merge of a Cypriot company with assets exceeding EUR 200 million with a Polish alternative investment company. For years, he advised one of the largest Polish banks on German issues. Using his unique South African experience, he advises on the import of energy resources and minerals from African countries to Poland and other CEE countries. Author of several publications on business law and international tax law. He is a frequent speaker at conferences, workshops and seminars organised by business organisations.



Krzysztof Komorniczak

Tax advisor, co-founder of the company. Shareholder and Managing Director of tax advisory companies in Poland and abroad. He specializes in legal and tax aspects of current and planned forms of conducting business by entrepreneurs, also with the use of foreign companies. Author of numerous publications on taxes and finances, as well as dozens of expert reports and opinions on tax law for the Chancellery of the Sejm of the Republic of Poland. For many years, he was a member of the Management Board of the Mazovian Branch of the National Chamber of Tax Advisors and a Disciplinary Ombudsman of the National Chamber of Tax Advisors. He was an advisor to the BCC for many years. Lecturer at postgraduate courses in tax law at the University of Warsaw and the Warsaw School of Economics. He loves books, bicycles and water.



Richard Pietrzyk

Graduate of the University of Cologne with a law degree. Since 1995 a German lawyer (Rechtsanwalt) in Düsseldorf, since 1998 a partner in a German network law firm, responsible among others for the establishment of the Warsaw office of the law firm. Since the beginning of 2007, founder and managing partner of the law firm Pietrzyk & Kollegen in Düsseldorf, since 2016 part of the alliance ZJPL International Lawyers (now Subtano Legal). He has more than 20 years of practice in legal advice related to cross-border business activities on the German and Polish markets and the representation of Polish companies before German courts and administrative authorities. In the recent years he has advised on a number of cross-border business acquisitions and takeovers on the Polish and German markets in various sectors. Author of numerous publications on business law, construction law as well as on labour and social security law. Richard was a speaker at a number of conferences on cross-border business and delegation of workers. Member of the Bar Association in Düsseldorf (Rechtsanwaltskammer Düsseldorf) and the Bar Association in Warsaw, Member of the Board of Directors of the Polish Chamber of Commerce in Germany (Polnische Wirtschaftskammer in Deutschland e. V.), Arbitrator of the Permanent Court of Arbitration at the Polish-German Chamber of Industry and Commerce in Warsaw.



Adam Znyk

Graduated of the Faculty of Law and Administration of the Nicolaus Copernicus University. After graduation, he worked in the United States where, under a contract with the United Nations Industrial Development Organization (UNIDO), he consulted on foreign investment in Poland. For many years, he has specialized in contract law, corporate law including mergers and acquisitions, while at the same time remaining the person in the law firm responsible for coordinating the day-to-day legal services for business entities. He has devoted the last several years to cooperation with entities from the Far East (Japan, Hong Kong, Malaysia), among others representing for many years (since 2006) in Poland and Germany the legal interests of one of the Japanese concerns with a global range, producing electronic products.



Legal advisory – law for business

Corporate law, commercial law, civil law, labour law, social security, criminal economic law and criminal fiscal law, succession planning and asset protection, construction law, international law, European Union law.

Tax advisory

Full support in the area of direct taxes (CIT, PIT) and indirect taxes (VAT, excise tax), property taxes (local taxes), transfer pricing, reporting of tax schemes, tax strategies, international tax law.

Proceedings

Representation at legal proceedings before courts, arbitration tribunals and state administration authorities.

Accounting advisory

Comprehensive accounting, HR and payroll outsourcing, accounting consulting.

Audit

Tax audits, audits of financial statements and comprehensive due diligence of transactions and business entities.

Business abroad

Full support of enterprises in the field of international law, establishing and operating companies abroad, comprehensive support for cross-border transactions and projects, as well as support in redomiciliation.

How do we help?



OFFICES IN POLAND

Warsaw | Katowice | Toruń

OFFICES AROUND THE WORLD

Dusseldorf | Berlin | Malta | Cyprus

CONTACT

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