

YEARBOOK 2025

TAX LAW

GESSEL



Warsaw

www.gessel.pl

It is with great pleasure that we present to you another yearbook of our tax practice, featuring a summary of the most important projects completed over the past year.

The past months have been a period of intense challenges and numerous initiatives in the area of taxation. We were privileged to continue cooperation with our long-standing Clients, as well as establishing new business relationships, which have been a valuable source of inspiration for us. Our team of tax law experts provided professional support, drawing on their experience, knowledge and commitment in delivering projects of significant importance to our Clients.

The past year's outcome has confirmed that the advisory services we provide deliver tangible results. Maintaining the highest standards of

professionalism, effectiveness and client service, as well as ensuring legal certainty, remain our top priorities.

In the further part of this publication, we present detailed discussion of selected projects which we consider particularly significant. We would like to express our gratitude for the trust you have placed in us and to encourage you to read on.

Thank you for your cooperation to date. It is with full optimism that we look to the future. We remain at your disposal.



Dominika Ramirez-Wołkiewicz

Partner, Attorney-at-Law, Tax Advisor

Head of Tax Practice

2025 in numbers

↗ **42** family foundations established

↗ **10** court cases won

↗ **6** WHT exemption opinions obtained

↗ **37** tax structuring projects for M&A transactions

10
tax trainings
and webinars

How can we help?



Tax structuring of capital transactions



Succession planning



Ongoing tax advisory



Implementation of tax reliefs



Tax risk management



Support in tax audits and tax proceedings



Taxation of transactions with foreign entities



Tax reviews and tax due diligence



Comprehensive support in withholding tax (WHT) settlements



Taxation of management contracts and options

Legal rankings

The quality of our advice is reflected in the results of the most important legal rankings. Below we summarise the distinctions we received in 2025.

Legal500

➤ **GESSEL**

Tax

Firm to Watch

➤ **Dominiki Ramírez-
Wołkiewicz**

Tax

Recommended Lawyer

ITR WORLD TAX

➤ **GESSEL**

Transactional Tax

Notable Firm

➤ **Dominiki Ramírez-
Wołkiewicz**

Transactional Tax

Highly Regarded
Practitioner

TAX YEARBOOK

Our mission

TAX EDUCATION



Sample webinars and trainings

➤ **Taxation of income from leasing and sale of real estate**

Host

Dominika Ramírez-Wołkiewicz
Jakub Dołhun

➤ **As certain as taxes: what will change for entrepreneurs in 2026**

Host

Michał Brągiel

➤ **Legal & tax knowledge circle**

Host

Dominika Ramírez-Wołkiewicz

➤ **Family Foundation: legal and tax aspects**

Host

Dominika Ramírez-Wołkiewicz

➤ **Limited liability company in a nutshell: formation and operation**

Host

Dominika Ramírez-Wołkiewicz



Sample case studies

➤ How can you reduce corporate income tax in your company?

SEE MORE



➤ What simplifications can you apply when settling triangular transactions?

SEE MORE



➤ Input VAT vs output VAT – practical tips from a Tax Advisor

SEE MORE



➤ Who can avoid paying taxes, and why?

SEE MORE



➤ Amendments to the Family Foundation Act

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SELECTED REPRESENTATIVE MATTERS



We advised the co-founders of Surfer in an M&A transaction with French Positive Group



Advised the co-founders of Surfer in a complex M&A transaction with French Positive Group.

GESSEL advised the co-founders of Surfer in a transaction with Positive Group, a French group developing modern marketing and sales solutions.

The scope of our tax advisory included comprehensive support at all stages of the

transaction, in particular:

- tax structuring of the transaction (also its international aspects),
- analysis of the tax consequences of the planned solutions for the transaction parties,
- support regarding withholding tax (WHT) and the application of relevant exemptions and tax preferences,
- identification and mitigation of key tax risks,
- and ongoing tax advice during negotiations and at the closing stage.

The above-presented activities were aimed at ensuring tax efficiency and full compliance of the transaction with the applicable tax law regulations.

Surfer is a rapidly growing Polish technology company specialising in AI SEO tools used by companies worldwide to optimise content and increase visibility in search engines. The platform combines advanced data analytics, artificial intelligence and automation, offering users precise recommendations on content and SEO strategy.

Positive Group is a French technology group focused on delivering innovative marketing and sales solutions.

TAX ADVICE

Dominika Ramírez-Wołkiewicz, Inarda Bielińska, Michał Brajgel

Sale of a majority stake in Szopex to the CCC Group



We advised Szopex in the sale of a majority stake to the CCC Group.

GESSEL provided tax law advice to Szopex sp. z o.o., operating in the sports footwear and streetwear retail segment, in connection with the sale of 75% of its shares to the CCC Group, one of Europe's largest players in the footwear and apparel retail industry.

The transaction value amounted to PLN 27.8 million.

Szopex sp. z o.o. is a family-owned business belonging to the Dutkiewicz family, long present in the sports and lifestyle retail segment. The company has been developing an omnichannel sales model under the Sklep Biegacza, Warsaw Sneaker Store and SK store recognised brands, combining a network of brick-and-mortar stores with a dynamically growing e-commerce platform. It is valued for its carefully curated product range and strong position within the running, sneaker and sports communities.

The CCC Group is one of Europe's largest retail groups in the footwear and apparel industry, operating an omnichannel model through networks of physical stores, e-commerce platforms and the premium fashion brand Modivo. The Group consistently expands its presence in the sports and lifestyle segment, investing in businesses with strong growth potential and recognised brands. Modivo, part of the Group, is one of Europe's leading online sales platforms offering premium brands and sports fashion.

Sale of the Pizzeria Stopiątka chain operator to Domino's Pizza



We advised on the sale of the operator of the Pizzeria Stopiątka chain to Domino's Pizza.

In the area of tax law, we also advised the founder and sole shareholder of Mastergrupa sp. z o.o., the operator of the countrywide Pizzeria Stopiątka franchise network, on the sale of 100% of the shares to Domino's Pizza Poland, the entity holding the master franchise rights for the Domino's brand in the Polish and Croatian markets.

The Pizzeria Stopiątka network is one of the largest Polish franchise concepts in the casual dining pizza segment. The network operates in many cities across Poland, offering pizza and fast-casual dishes, and builds its growth on a franchise model and a recognisable local brand.

Domino's Pizza Poland is part of Domino's international structure, one of the largest pizza chains in the world.

TAX ADVICE

Dominika Ramírez-Wońkiewicz

Sale of KARTON-PAK to Pella Capital



We advised on the sale of KARTON-PAK to Pella Capital.

Our team also provided tax law advice to the owners of KARTON PAK S.A. in connection with the sale of 100% of the company's shares to Pella Capital sp. z o.o. A key element of our involvement was comprehensive tax advisory covering the strategic aspects of the transaction. In addition, we prepared the company for the transaction process, drafted and negotiated the transaction documentation, and provided support at the closing stage.

KARTON-PAK S.A. is one of the leading cardboard packaging manufacturers in Poland, specialising in the production of solid board and corrugated board packaging for the food, cosmetics, pharmaceutical and industrial sectors. The company has operated on the market for many years, combining modern printing technologies with high quality standards, making it a reliable partner for the largest customers in Poland and abroad.

Pella Capital is an investment entity focused on acquisitions and the development of businesses with solid fundamentals and attractive growth potential. The company engages, both financially and strategically, in projects in the manufacturing and services sectors, supporting their further expansion, professionalisation and value growth.

TAX ADVICE

Dominika Ramirez-Wolkiewicz, Michał Brażiel, Jakub Dołhun

We advised Copenhagen Fur on entering the Polish market



**KOPENHAGEN
FUR**

GESSEL developed the target organisational structure for the project and provided regulatory advice, including an analysis of legal requirements and identification of material risks.

The implementation of the project required coordination of activities across several jurisdictions and the development of a coherent operational and tax model enabling KPHG's effective entering the Polish market. The project confirms our experience in handling complex cross-border projects and advising international entities investing in Poland.

We advised Copenhagen Fur on entering the Polish market.

We advised Copenhagen Fur Group (KPHG), a global leader in the fur industry, on commencing operational activity in Poland. Our support included comprehensive legal advice, in particular on tax matters.

TAX ADVICE

Dominika Ramírez-Wońkiewicz, Michał Brągiel, Jakub Dołhun

TAX LAW

OUR TEAM



Our team



Dominika Ramirez-Wolkiewicz

Partner, Attorney-at-law, Tax Advisor

Has over 25 years of professional experience in legal and tax advice.

Specializes in providing comprehensive tax services to business entities, particularly in respect of income taxes, international taxes, VAT and tax on civil law transactions. Advises on the settlement of various tax credits and deductions, deals with tax planning projects and company restructuring, conducts tax due diligence projects and tax reviews. She advises on the legal and tax aspects of family foundations. Represents clients in tax and court proceedings, conducts general and thematic tax trainings.

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Our team



Inarda Bielińska

Counsel, Attorney-at-law

Inarda specializes in providing comprehensive tax services for M&A transactions and day-to-day business operations, both in Polish and international settings.

She has represented clients by winning landmark proceedings before tax authorities, provincial administrative courts and the Supreme Administrative Court. In her current practice, Inarda not only handles transactions and the restructuring and reorganization of enterprises, but also foundations and associations.

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Our team



Michał Brągiel

Senior Associate, Advocate

Joined GESSEL in 2021 team, having previously gained experience for 6 years at a renowned Polish law firm. He also worked with one of the “Big Four” consultancies.

Michał specializes in day-to-day advice to both domestic and foreign clients, particularly in the areas of income tax, value added tax, tax on civil law transactions and international tax law. He advises on the tax aspects of mergers and acquisitions and corporate reorganizations. He participates in tax due diligence processes and also has experience in tax handling of real estate transactions. Represents clients in proceedings before tax authorities and the administrative courts. Conducts training courses and webinars on tax topics.

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Our team



Jakub Dołhun

Associate, Tax Advisor

Jakub joined Gessel in 2022. He specializes in day-to-day tax advice, particularly in the areas of income taxes, international taxation, VAT, and civil transactions tax. Jakub participates in projects involving tax planning and the tax aspects of corporate reorganizations. In addition, he supports the Tax Team in due diligence projects and tax reviews as well as in the preparation of legal opinions and pleadings in proceedings before tax authorities and administrative courts.

Before joining the firm, he gained experience with renowned tax law firms and on in-house finance, accounting, and tax teams, also of companies listed on the public markets.

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