

	POLAND	HUNGARY	SLOVAKIA	CZECH REPUBLIC	SERBIA
EU member	yes	yes	yes	yes	no
LLC (Limited Liability Company)	SP.z.o.o	Kft	s.r.o.	s.r.o.	D.O.O.
Incorporation time	3-4 weeks	2-3 working days	3-4 weeks	3 working days	3 weeks
Minimum share capital	EUR 1,250	EUR 10,000	EUR 5,000	EUR 1	EUR 500
Corporate tax	19%	9%	21%	19%	15%
Dividend tax	19%	15%	7%	15%	15%
VAT (general)	23%	27%	20%	21%	20%
Incorporation	POA	POA	POA	POA	POA
Company bank account opening	in person	in person	in person	in person	POA
EU VAT number	available	immediately available	available in 30 days, may cost EUR 2,000	available in 2 months	not available
Local seat address	required	required	required	required	required
Local accountant	required	required	required	required	required
Local residency for the MD	available	available	required, available	available	available
Schengen visa for the MD	available	available	available	available	not available
Work permit	1 month, by employer	3 months	3 months, by employer	4 months	2 days, after residency, by employer