

DETERMINANTS OF RUNNING A SERVICE BUSINESS ON THE POLISH AND CZECH SIDES OF CIESZYN

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Purpose: The purpose of this article is to conduct a comparative analysis of the operations of Fabryka Urody, a service company operating on the Polish and Czech sides of Cieszyn. The analysis covers customer preferences, fashion trends, and formal (legal, tax, etc.) conditions for conducting business activity.

Design/methodology/approach: The article is based on a review of literature and online sources. In addition, as part of the effort to obtain a comprehensive picture of the realities of operating the Fabryka Urody beauty salon in the border towns of Cieszyn and Český Těšín, an in-depth interview was conducted with the manager and co-owner of the company. The time frame of the analyses covers the years 2024-2025.

Findings: Expansion into foreign markets is a major challenge for small companies operating in the beauty industry. It carries many potential risks, but also opportunities for business development. The key to success is knowledge of purchaser behaviour and preferences.

Research limitations/implications: There is no doubt that in the future it will be beneficial to conduct representative empirical research among several hundred respondents – Polish and Czech customers of beauty salons – in order to thoroughly diagnose the similarities and differences in their market behaviour. The content of this article may be helpful in the development of the methodology for such research, including the content of the survey questionnaire.

Practical implications: Effective management of a service company's strategy and market offer is of great importance in competing for customers' financial resources. In border regions, limited development opportunities for companies in their home country raise questions about the chances of expanding into external markets. For many companies including the Fabryka Urody beauty salon in Cieszyn, entering the additional market in Český Těšín proved to be a very good solution. The case study described here can be used by other entrepreneurs, especially those operating in the fields of trade, services, hospitality and catering that intend to diversify their business activities.

Originality/value: The results have cognitive value. The article describes the expansion strategy of a Polish beauty company into the Czech market.

Keywords: Consumer behaviour, entrepreneurship, service company, beauty salon, border towns.

Category of the paper: General review.

1. Introduction

Any expansion into foreign markets requires a thorough knowledge of those markets. In such a situation, it is important for manufacturers and sellers – from the point of view of designing effective marketing strategies – to know the behaviour of purchasers and their purchasing preferences. The desire to enter a foreign market determines the development of many companies, as it allows them to diversify the risk of business failure and to acquire new sources of revenue.

Understanding customer expectations is important from the point of view of designing a new company offer. In this context, it is particularly important to obtain information and opinions about consumer perceptions, satisfaction and how they perceive the services offered. It should also be remembered that the effective commercialisation of a company's offer depends largely on the degree of difference between new innovative services and existing ones. If the degree of difference is significant, then the new product/service has a much better chance of gaining a positive and distinctive image in the minds of end consumers, which may positively influence their purchasing behaviour by effectively distinguishing it from other available offers (Barska, 2017). Moreover, the modern world of business and marketing is undergoing dynamic changes driven by technological development, the growing importance of artificial intelligence and rapidly changing customer preferences.

The purpose of this article is to conduct a comparative analysis of the functioning of a selected service company on the Polish and Czech sides of Cieszyn. The analysis covers customer preferences, fashion trends, and formal (legal, tax, etc.) conditions for conducting business activity. Fabryka Urody, a company operating in the border towns of Cieszyn and Český Těšín, was selected for the analysis.

2. Consumer behaviour in border regions

Consumer behaviour is influenced by many factors. Identifying these factors and determining the directions and methods of their influence allows for the design of effective marketing strategies. The literature points to three broad groups of factors influencing the choice of products and services by purchasers:

- product-related factors, referring to its physical and chemical properties, sensory characteristics (taste, smell, appearance, texture), functional characteristics (packaging, availability, convenience) or nutritional value,

- consumer-related factors, which include personal characteristics (age, gender, education), psychological factors (personality, experience, moods), and physiological factors (health, level of food satisfaction),
- related to the consumer's environment, including economic factors (price, income), cultural factors (beliefs and convictions), social factors (social role and status, opinion leaders, reference groups) (Barska, 2013).

A. Małysa-Kaleta (Małysa-Kaleta, 2010) writes more extensively about the many turbulent conditions of consumption and consumer behaviour in the context of globalisation and integration processes. The author provides a range of statistical data and compares the dynamics and structure of consumption in Poland and the Czech Republic. In turn, the issue of choosing places to purchase main groups of consumer goods and services is described by G. Maciejewski (Maciejewski, 2016). The results of his research indicate changes in consumer preferences regarding the choice of place of purchase. Most purchasers go to discount stores primarily for food and cleaning products. Elective goods, such as homeware, clothing and footwear, are mainly purchased in specialist shops, although the Internet is playing an increasingly important role in the case of these product groups. Shopping centres are an important retail format, as consumers are attracted to them by the convenience and atmosphere of shopping and the product range breadth.

Starting from the period of dynamic political changes in Poland at the turn of the 1980s and 1990s, retail trade in border towns underwent significant changes. Initially, these changes concerned the development of local municipal markets, and then new formats of large-area stores (Kłosowski, 2001; Kulczyńska, Matykowski, 2008). This applies in particular to discount stores and supermarkets, and in larger cities such as Świnoujście and Zgorzelec, also to modern shopping centres. Shopping centres from the 1990s attest to the political transformation and the first steps towards Western shopping culture. Currently, however, many of them must undergo thorough upgrades and renovation to meet the growing competition from modern shopping malls and online commerce.

An interesting classification of decision-making styles among Czech customers is presented in the scientific article 'Czech consumers' behaviour toward domestic brands' (Chovancová, Wanninayake, 2014). The results of the research showed that the following factors primarily influenced the decision to purchase a Czech brand: fashion, entertainment values, impulse buying and price. The results of this research are useful for determining purchaser behaviour patterns and market segmentation.

A highly original research topic is the purchasing and consumption behaviour of local communities in divided border towns such as Zgorzelec, Gubin and Cieszyn. K. Kulczyńska has devoted her analyses to this issue (Kulczyńska, 2010, 2019). The author described a number of factors determining the spatial behaviour of cross-border consumers in what are known as divided cities, including political, legal, administrative, infrastructural, economic, demographic and cultural factors. The phenomenon of cities divided by national borders has also been

described by other researchers (Zenderowski, Brzezińska, 2014). These authors have highlighted the interdisciplinary nature of the phenomenon under study in terms of political science, sociology, economics and anthropology. They have presented the origins and typology of divided cities in Central and Eastern Europe, as well as the constraints that often hinder the process of reintegration of these cities in formal, legal, cultural, economic, social and infrastructural terms. Examples relating to twin cities in the Baltic region, such as Tornio - Haparanda (Finland - Sweden), Valga - Valka (Estonia - Latvia), Narva-Ivangorod (Estonia-Russia) and Imatra-Svetogorsk (Finland-Russia), can be found in other scientific publications (Anischenko, Sergunin, 2012). One study lists as many as 26 such pairs of twin cities (Zenderowski, Brzezińska, 2014). Another original study is a comparative analysis of cities on the Mexican-American border (Baruca, Zolfagharian, 2013) and the Polish-Ukrainian border (Brańka, 2010). It should be added that among many other publications on the functioning of Cieszyn as a city on the Polish-Czech border in the context of cross-border mobility of residents, the following scientific articles are also noteworthy (Dołzbłasz, 2013, 2015). Ł. Wróblewski (Wróblewski, 2020) described the example of the divided city of Cieszyn as a cross-border market for cultural services. The author not only diagnosed the behaviour of customers of cultural institutions (such as theatres, cinemas, museums, galleries, libraries), but also characterised the marketing instruments used to create the expected behaviour of purchasers on the Polish-Czech cultural services market. Another monograph lists a number of interregional partnership projects aimed at the internal integration of the Cieszyn Silesia Euroregion (Kasperek, 2014). To sum up, the functioning of border towns, including what are known as divided towns, is a very inspiring area of scientific research.

It is also important to emphasise the need to equalise development opportunities in the peripheral areas of the Czech-Polish borderland (Vaishar et al., 2013). Cross-border partnership within the development of the Cieszyn Silesia Euroregion should cover many areas of social and economic life, including transport, security and crisis management (Gabryšová, Ciechomski, 2019). An important element of this partnership is also economic partnership in the areas of trade (Gabryšová, Ciechomski, 2024) and tourism (Gabryšová, Ciechomski, 2025).

3. Basic conditions for conducting business activity in the European Union

Expansion into the market of another country, including a member state of the European Union, requires knowledge of the legal regulations in force in that country. The Republic of Poland and the Czech Republic have been members of the European Union since 1 May 2004, when they officially joined the community along with 8 other countries (Cyprus, Estonia, Lithuania, Latvia, Malta, Slovakia, Slovenia and Hungary) as part of the largest enlargement of the Union in history. This historic event united the continent after the Cold War, increasing the

number of EU members to 25 and significantly influencing economic growth and trade in Europe. Doing business in the EU provides a single market, free movement of goods and services, and is subject to regulations common to all EU countries, as well as certain national regulations. Every EU citizen has the right to set up a company (or do business as a natural person) in any EU country (or in Iceland, Norway and Liechtenstein) and to establish a branch or subsidiary of an existing company based in an EU country. The requirements for this vary from country to country. However, the EU encourages all countries to adopt liberal regulations that facilitate the establishment of new companies. Identical contact points have been set up in each EU country to simplify procedures such as registration and obtaining the necessary authorisations or licences.

Most companies operating in the EU must register for value added tax (VAT). An entrepreneur must register when the company's turnover exceeds a certain threshold. The tax threshold depends on the type of activity, especially in the case of cross-border sales or the provision of digital services. Once registered, every entrepreneur has an obligation to charge VAT, submit tax returns and keep proper business records. Companies have an obligation to prepare annual financial statements. Depending on the number of employees, balance sheet and annual turnover, companies may potentially benefit from simplified or exceptionally lenient reporting requirements.

If a company plans to hire employees, it must comply with EU and national rules on employment contracts, working conditions and social security. Employers are generally responsible for registering employees, providing a safe working environment and complying with minimum labour standards. A company that employs workers in another EU country must register as an employer with the local authorities and comply with labour law, including paying social security contributions and taxes. When hiring employees, it is important to be aware of EU rules on social security contributions. An employee can only be subject to the social security rules of one country at a time, usually the country where they work, whether they are an employee or self-employed. If a company employs workers in another EU country, it must register as an employer with the local authorities. This ensures compliance with local labour laws, including those relating to social security contributions and taxes. In this context, it is important to note that each country has its own registration procedures and employers must contact the relevant authorities (often social security institutions or tax offices) to register as employers. Once registered, employers are often given an identification number, which they use to file tax returns and social security declarations. Once registered as an employer, you are required to register your employees in the country where they are to work to ensure that they are covered by social security in the local system.

Employees working in an EU country are usually subject to that country's social security regulations, and employers are responsible for deducting and paying both the employer's and employee's contributions. Each country may have different rates and requirements for contributions, which include:

- health insurance,
- pension contributions,
- unemployment insurance,
- other social benefits (e.g. parental leave, disability insurance).

Under EU law, a person can only be insured under the social security system of one country at a time, even if they work abroad. The choice of country is usually determined by the nature and place of the employee's work. As an employer in the EU, a businessperson must provide their employees with adequate social security, such as healthcare and pension rights. Each EU country has its own social security rules, but EU rules coordinate national systems to ensure that people who move to another country do not lose their social security and always know which national rules apply to them. Every employer must register with the social security institution in the country where their employees work and pay contributions, even if the company does not have a registered office there. This entitles them to participate in the local social security system. The company must also register its employees with the social security institution in the country where they work. This ensures that they are covered by the local social security system. In the EU, the general rule is that only the legislation of one country applies.

Employees can only be subject to the social security rules of one EU country at a time. The obligations and rights under these rules are the same for all employees in a given country, no matter if they are local or foreign. The country where an employee works or is self-employed is usually the country where they pay social security contributions. This applies regardless of the employee's place of residence and the company's registered office. If employees or self-employed persons live in an EU country other than the one where they work or are insured, they can receive healthcare services in their country of residence while still being covered by the social security system of the country where they work.

Although each EU country is responsible for managing its own pension system, EU rules ensure coordination between them when there is a cross-border element to an employee's situation. Every employer must register their employees with the social security system of the country where they work. If an employee moves to work in another EU country, they must be registered with the national social security system and pay contributions in accordance with local regulations. Upon retirement, each country where the employee has been employed determines their pension entitlements based on their periods of insurance. Retired employees then receive separate payments from each country. It is the responsibility of every company operating in the EU to ensure that employees are covered by the system of only one country and to coordinate with the relevant authorities to avoid gaps in the system.

4. The Czech Republic as an economically attractive country for Polish investors

For years, the Czech Republic has been one of the most attractive countries in Europe for Polish entrepreneurs looking for a stable, transparent and friendly environment in which to do business (<https://mojafirma.infor.pl/biznes-finanse>). Currently, this interest shows no sign of waning. More and more entrepreneurs consider moving their business across the southern border in order to gain more favourable conditions for work and company development. The Czech Republic still offers what the Polish tax system cannot provide: simplicity and predictability of the rules, lower taxes and more favourable settlement rules (Table 1).

The Czech tax system is simpler, more transparent and much less oppressive towards entrepreneurs than its Polish counterpart. The basic corporate income tax (CIT) rate in the Czech Republic in 2025 is 19%, but the actual burden on companies is often lower thanks to the possibility of deductions. Lump-sum settlement forms are available for sole traders, which allow them to run their business without accounting bureaucracy. Entrepreneurs pay a fixed amount of tax and contributions and do not have to submit complicated tax returns or worry about formal errors.

The transparency and simplicity of the tax system in the Czech Republic means that more and more Polish investors and entrepreneurs considering relocating their businesses are choosing this country. The tax system there is more stable, transparent and definitely less oppressive. The Czech tax office treats entrepreneurs as partners. The approach of officials is cooperative and factual – their goal is to explain, not to punish. In the practical terms, this means that when running a company in the Czech Republic, entrepreneurs gain a sense of security. Registering a company in the Czech Republic usually takes a few days, and most of the formalities can be completed remotely. There are no complicated reporting systems or endless inspections. Many activities can be performed online, and communication with offices is logical and user-friendly. In the Czech Republic, entrepreneurs know that when conducting planning for a financial strategy over a period of 5-10 years, they do not risk a sudden, unannounced reform that would upset the existing stability (<https://mojafirma.infor.pl>). This sense of stability allows them to build their companies with a long-term vision – to invest, grow and hire employees without fear that the rules may change tomorrow.

Table 1.*Comparison of the tax system in the Czech Republic and Poland*

Tax system in the Czech Republic	Tax system in Poland
<p>The Czech tax system is based on several key elements, such as personal income tax, value added tax (VAT) and business tax. In 2025, the Czech authorities updated the income threshold that determines the application of a higher tax rate. The new regulations stipulate that 36 times the average monthly wage (instead of 48 times as before) is subject to a 23% rate, which amounts to approximately CZK 1.67 million. Below this amount, the personal income tax rate is 15%. In the case of VAT, the Czech system mainly provides for a standard rate of 21%. A reduced rate of 12% applies to certain goods and services, and some goods are subject to a zero rate. Czech residents pay tax on their total worldwide income, while non-residents pay tax only on income earned in the Czech Republic. The Czech VAT system, although similar to the Polish one, differs in several aspects. The Czech government applies a basic VAT rate of 21% to most goods and services. A reduced rate of 12% applies to hotel, catering, water and sewage services, heating, passenger transport, gluten-free products, press publications, medicines and tickets for cultural events. Books are subject to a 0% rate, which was previously 10%. From the beginning of 2025, the Czech authorities raised the limit for mandatory VAT registration from CZK 2,000,000 to CZK 2,536,500.</p>	<p>In Poland, individuals benefit from a tax-free amount, which in 2025 amounts to PLN 30,000 per year. The Personal Income Tax Act (PIT) sets two tax thresholds. Income up to PLN 120,000 is taxed at a rate of 12%, and income above this threshold is taxed at a rate of 32%. Entrepreneurs who have opted for flat-rate tax pay 19% tax. Non-residents pay 20%. Awards are taxed at 10%, and undisclosed income at as much as 75%. In order to qualify for flat-rate tax, an entrepreneur must submit an appropriate statement before the start of the tax year. Every natural person, legal entity or organisational unit conducting business activity becomes a VAT taxpayer. Poland also classifies what are known as 'small VAT taxpayers'. To obtain this status in the following year, an entrepreneur must achieve a VAT turnover not exceeding the equivalent of EUR 2,000,000 (or EUR 45,000 for brokerage entities, investment funds, etc., excluding commission transactions). In 2025, the basic VAT rate in Poland is 23%. A reduced rate of 8% applies, for example, to residential buildings up to 150 square metres, as well as cultural, sports, recreational and catering services. The 5% rate covers certain food products, such as meat, dairy products, books and data carriers. In some cases, such as rescue vessels or sea boats, a 0% rate applies.</p>

Source: Own study based on <https://czechybiznes.expert/informacje>

A company in the Czech Republic operating as a sole proprietorship is an activity conducted under one's own name in order to make a profit as an objective. A person wishing to run a business must obtain a licence issued by the relevant office and have an entry in the business register, which distinguishes between three categories: unregulated, regulated (crafts and liberal professions) and licensed (www.firmawczechach.pl).

It should also be mentioned at this place that the current climate for the development of economic relations between Poland and the Czech Republic is favourable. Various institutions and government and local government bodies are actively involved in intensifying mutual relations on mutually beneficial terms. Korenik and Mempel-Śnieżyk (2012) write in more detail about the areas and goals of Polish-Czech partnership. These authors highlight the competences of institutions whose statutory tasks include supporting international trade partnership. These include: the Ministry of Industry and Trade of the Czech Republic, the Investment and Development Agency, the Polish Business Club in the Czech Republic, the Department of Trade and Investment Promotion of the Czech Republic, the Export Promotion Agency, the Czech Chamber of Commerce and Industry, and the Economic Chamber of the Czech Republic. The paper also describes examples of economic and infrastructure projects implemented at the national and local levels.

5. International activities of Fabryka Urody

The accession of Poland and the Czech Republic to the EU has created new opportunities and prospects for cross-border partnership and business activities in the Cieszyn Silesia Euroregion. When assessing the situation and prospects for cross-border partnership in the Czech-Polish border region, historical ties, relatively low language barriers in communication, and cultural similarities play an unquestionable role. Many Polish companies have been established in the border areas of the Czech Republic, and many Czech companies have been established in Poland. Polish Cieszyn and Český Těšín are exceptionally convenient places for doing business on both sides of the border. One such company is Fabryka Urody, which operates across the border. In order to obtain reliable data, an in-depth interview was conducted on 3 November 2025 with the manager and co-owner of the beauty salon, Mr Artur Dziadek. The questions asked during the interview were sent in advance by email. The interview provided answers to 8 questions concerning the company's activities and the behaviour of Polish and Czech customers.

1. How long has your company been in business?

The respondent replied that the company's beginnings can be traced back 40 years, when his mother opened a hairdressing salon in her family home in the Polish town of Cieszyn (where she lived). The salon is still operating in Poland today, but is now run by Artur's son. Over the years, the company has gained excellent reputation and acquired many regular customers.

2. What was the main idea (motivation) behind opening a second branch on the Czech side of the border?

The decision to set up a company on the Czech side was completely accidental. As a young and caring father living in the Polish town of Cieszyn, the interviewee often took walks with a pram through the streets of Český Těšín. During one such walk, he noticed an offer for rent in a very attractive place. The location is Střelniční Street, leading from the railway station in Český Těšín to the Polish border. The location is ideal, as it is one of the busiest streets in Český Těšín. The building belongs to a housing cooperative, and the financial offer for the lease proved to be acceptable. The second part of the company was established and quickly established itself on the Czech service market.



Figure 1. The front part of the company's building in Český Těšín.

Source: Own photography.

3. What services does the company offer?

The family-owned part of the company operating on the Polish side of the border offers only hairdressing services. The company operating in Český Těšín also offers all hairdressing services, except for permanent wave. The range of services here is extended to include manicure and cosmetology services. The most frequently performed cosmetic treatments are reflexology and body treatments.

4. How many employees does the company have and in what do they specialise?

On the Polish side of the border, there is a typical family business consisting of: the interviewee, Artur responsible for women's haircuts and colouring, and his mother, who performs less popular services such as permanent wave and hairstyles that are less fashionable but more popular with older women. The third employee is the interviewee's brother, who specialises in hairdressing services for men. Joining the family team are two apprentices, who receive training in the company, and one employee on a permanent employment contract. On the Czech side of the border, cosmetic treatments are performed by two employees, including the interviewee's wife and an employee responsible for manicure. Hairdressing services are provided by 5 employees, and the interviewee's brother works 2 days a week.

5. In which facility do you notice more interest in beauty care?

Interest in beauty care can only be compared in the field of hairdressing, as the Polish part of the company does not offer classic beauty services. According to the company manager, interest in beautiful hairstyles is high on both sides of the border. Polish and Czech women want to look good and take care of their hairstyles. They expect the highest level of service, no matter whether they live on the Czech or Polish side. An interesting fact is that Polish women seem to be more busy, usually in a hurry and want the services to be performed quickly. Czech women come to the salon with a book, newspaper or iPhone and do not rush the employees.

6. What service is the most popular?

Hairdressing and beauty treatments are, in a sense, seasonal services: they are most popular in the summer, before holidays and before Christmas. Both parts of Cieszyn are small towns, so business is fairly stable during the rest of the year.

7. I suppose that a majority of your customers are women. Are there any male customers?

Is there a difference in interest between men in Poland and the Czech Republic?

Sometimes men come for a facial massage. There are not many of them, but sometimes men also use such services. There is a noticeable tendency among men to come to the salon at times when there are no female customers.

8. What differences do you see in doing business in Poland and the Czech Republic (contact with authorities, taxes, insurance contributions, business climate, OHS regulations, other issues)?

OHS regulations are similar, but the attitude of employees is different. Czech regulations and Czech officials are more demanding and more meticulous. In the Czech Republic every change, even in the arrangement of furniture, must be reported.

The company, which operates in Poland, benefits from privileged conditions, as it is located in a family home and therefore does not have to pay rent. It has large rooms at its disposal, in which there are 6 workstations and hair washing stations. Thanks to these convenient conditions, the company does not have to use shift work. In the Czech part of the company, half of the premises are used for beauty services. There are only 3 hairdressing stations plus one for washing hair. To meet the needs of its customers, the company needs shift work.

In the past, it was cheaper to provide hairdressing and beauty services in the Czech Republic due to lower taxes. At that time, many Polish companies moved their operations to the Czech Republic. Currently, tax conditions and labour costs are no longer so different. Below we provide a comparison of the current rates in Poland and the Czech Republic.

1. Tax and employee expenses of a hairdressing company operating in Poland

(data on tax and employee expenses obtained from the Tax Office in Cieszyn).

Tax expenses depend on the amount of income.

Tax rate 12% up to PLN 120,000 of income 32% above PLN 120,000 of income.

The second option is a flat rate of 8.5% of revenue (without the possibility of deducting tax deductible costs).

The flat-rate tax is 19% on income.

In addition, there are what are known as employee expenses, i.e. expenses incurred by the employer when hiring an employee. Apart from gross remuneration, these include:

- health insurance contribution 9% of remuneration,
- pension contribution 9.76% of remuneration,
- disability contribution 6.5% of remuneration,
- labour fund 2.45% of remuneration,
- accident contribution 0.67-3.33% of remuneration, depending on the industry.

2. Tax and employee expenses of a hairdressing and beauty salon operating in the Czech Republic

(data on a company operating in the Czech Republic obtained from the Finanční úřad Třinec).

Hairdressing and beauty services are classified as craft activities in the Czech Republic. Income from such activities is treated as self-employment income for tax purposes. One can either settle actual expenses or opt for lump-sum taxation. In the case of crafts, the flat-rate tax covers 80% of the income earned, but up to a maximum of CZK 1.6 million per year. In the practical terms, this means that if, for example, a company earns an annual income of CZK 600,000 from crafts, it can deduct a flat rate of 80%, i.e. CZK 480,000, as costs and pay 15% tax only on the remaining CZK 120,000, regardless of how much the company actually spent on materials, rent or energy. The lump sum is therefore profitable for most small craftsmen who do not incur very high actual costs of running a business. The employer also incurs the following employee-related costs:

- gross employee remuneration + 24.8% contribution, of which:
- sickness benefit is 2.1%,
- pension contribution is 21.5%,
- state employment policy is 1.2%.

In summary, conducting business in another country is justified if the company can offer its customers a more interesting range of services and high quality. These premises constitute the business motives behind the beauty salon described. It can be concluded that the decision to establish Fabryka Urody in the Czech Republic was the right one; it met customer expectations and has allowed the company to gradually build a good image.

6. Conclusions

The Czech Republic is a country located in the heart of Europe, with excellent transport and logistics infrastructure. For Polish companies, especially those from the southern part of the country, doing business in the Czech Republic is convenient and offers an opportunity for further development. The proximity of the border allows for quick travel and supervision of the company's foreign branch. In addition, the Czech tax system is transparent and stable. The Czech Republic is a country with one of the most stable economies in the region, with a currency (the Czech koruna) that remains strong. Inflation (around 2%) is lower than in Poland, and public debt is one of the lowest in the European Union.

The economic climate is conducive to investment and business development. Companies can engage in planning, and the stability of the currency protects against exchange rate risk, especially when it comes to international partnership. A perfect example of this is the beauty

salon 'Fabryka Urody' (Beauty Factory), which operates in the towns of Cieszyn and Český Těšín. Entering the Czech market with an offer proved to be a very good idea. Both hairdressing and beauty services were met with great interest from Czech customers. This was possible due to the recognition of purchasers' needs and the adaptation of the offer to their expectations and preferences. These efforts are reflected in the company's strong financial results and its ever-improving image.

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