



# Tax Agenda Poland

November 2025



The better the question. The better the answer. The better the world works.



Shape the future  
with confidence

No.

Fact

Action

	<p><b>Pillar 2 legislation in force as of 1 January 2025, with option to apply retroactively from 1 January 2024</b></p> <p>The legislation was implemented and has become effective as of 1 January 2025. The regulations provide for Qualified Domestic Minimum Top-Up Tax (QDMTT) in addition to the Income Inclusion Rule (IIR) and the Undertaxed Profit Rule (UTPR). The Polish implementation provides for optional application of QDMTT Safe Harbor and IIR already as of 1 January 2024.</p> <p>Specific regulations regarding local data sources may cause additional challenge to certain international groups and should be addressed specifically.</p>
--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

1	<p><b>Withholding tax pay-and-refund regime &amp; new official guidelines</b></p> <p>The pay-and-refund Withholding Tax (WHT) regime for payments to a related party exceeding in total ca. EUR 430k p.a. requires additional procedural measures to apply lower than standard WHT rates. However, beneficial owner requirements and obligation to apply and evidence due diligence may apply in practice to subject-to-WHT payments regardless of the amounts.</p> <p>The tax authorities have issued official guidelines clarifying particular aspects related to application of WHT exemption and rates based on tax treaties.</p>
---	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

2	<p><b>Enhanced R&amp;D deduction and other incentives</b></p> <p>An extensive tax incentive package allows, for example, deduction of up to additional 200% of certain research and development (R&amp;D) expenses, Intellectual Property Box (IP Box) system (it is possible to use R&amp;D deduction and IP Box for the same activity).</p> <p>Other dedicated deductions have been introduced, e.g., for robotization, prototypes, innovative employees, business expansion, consolidation or initial public offering (IPO).</p> <p>The Ministry of Finance is working on changes to the R&amp;D regime which might help further improve the investment attractiveness. The businesses are invited to participate in public consultations.</p>
---	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Determine if you qualify for safe harbors (considering local requirements).

Assess impact on tax incentives and decide what actions are needed to secure their efficiency to the extent possible. Verify whether the discussed amendments to tax incentives regulations impact your position.

Prepare financial statement disclosure.



Prepare in advance for payments (dividend distributions, interest or royalty payments) to secure time required to obtain formal WHT clearance (exemption or lower rates) or prepare for a pay-and-refund procedure.

Confirm whether beneficial owner analysis has been done and consider personal liability of management board members.

Determine how the official guidelines issued by the Ministry of Finance affect your WHT position in Poland.



Check if all new incentives were identified and applied (in some cases also with respect to previous periods, up to five years back). Evaluate impact of new regulations.

Take into account proposed changes to the R&D regime and explore possibility to maximize the R&D deduction effectiveness within Pillar 2 environment.



Nov

Dec

Jan

Feb

Use text boxes above the timeline to plan your actions for coming months

Compliance

Risk management

Cash-flow and ETR impact

No.

Fact

Action

4

#### Impact of tariffs on international trade

On 12 March 2025, a 25% tariff on imports of steel and aluminum products from the EU, imposed by the U.S. administration, has come into effect. In response, the European Commission has announced:

- Effective 1 April 2025, the reinstatement of tariffs on imports to the EU from the U.S. for products such as: peanut butter, bourbon, jeans, motorcycles, and boats.
- Starting in mid-April, the introduction of tariffs on imports of additional American goods selected from:
  - Industrial products: steel and aluminum products, textiles, leather goods, household appliances, household tools, plastics and wooden products.
  - Agricultural products: poultry, beef, certain seafood, nuts, eggs, dairy, sugar and vegetables.



5

#### CIT SAF-T in Poland

According to the announcement of the Ministry of Finance, large taxpayers (whose revenue for the previous financial year exceeded the equivalent of EUR 50m) and tax capital groups will be required to submit JPK\_CIT files for tax years beginning after 31 December 2024. Thus, from 2026, large CIT taxpayers will be obliged to submit detailed information from their tax books in the new JPK\_KR\_PD format.

This is a revolution in CIT reporting for companies operating in Poland.

It is advisable for businesses to analyze their supply chains regarding the impact of the new tariffs on the efficiency of their transactions and to consider steps they may take to manage any potential negative effects.

Analyze the processes and data used in the current CIT calculation and compare them with the new reporting requirements presented in the JPK\_CIT scheme. Identify all areas where changes will be needed (e.g., finance, IT, taxes, processes) and act in advance to avoid critical disruptions in the future.

It is important to identify gaps in the system and introduce necessary modifications in advance, which should allow for recording all data necessary under the JPK\_CIT from the first day of the 2025 tax year.



6

#### Transfer pricing (TP) reporting for 2024

The following deadlines apply for transfer pricing reporting obligations: 10 months after the end of the tax year - local TP documentation, 11 months - submission of the TPR-C form, 12 months - preparation of group TP documentation (Master File).

The TPR-C form contains a declaration of preparation of TP documentation in accordance with facts and that transactions with related parties were concluded on arm's length terms. The declaration must be signed and submitted by a designated member of the board - it is not possible to submit the TPR-C through a proxy, except for a proxy who is an attorney, legal advisor, tax advisor, or certified auditor. For submitting false declarations, the board is subject to personal liability under the Penal Fiscal Code.

Verify readiness for 2024 TP reporting for 2024 and make sure that sufficient time has been planned for this time-consuming process (start right after submitting the CIT-8 annual tax return).

Determine which transactions require documentation. Check if you need to report new settlements. Ensure you have the necessary data and analyses, including confirming the arm's length nature of your transactions.

Check whether your TP documentation is complete and reflects the specifics of the documented year, and whether prepared comparative analyses adequately protect your results. Remember about the board members' personal liability.



No.

Fact

Action

7

#### **New Competence Center for Transfer Pricing (TP) established to conduct TP audits**

A Competence Center for combating robust tax planning in corporate income tax (CIT) will be established at Customs and Tax Office. The center's activities will focus on measures to strengthen the effectiveness of the National Revenue Administration (KAS) in combating illegal mechanisms, particularly in the area of transfer pricing.

8

Under the new approach, multinational enterprises will be subject to tax audits aimed at reducing tax avoidance in Poland.

It is important to note that the Competence Center will have access to a large amount of data about taxpayers from TPR-C, JPK-CIT, and KSeF. Therefore, transfer pricing audits are expected to be more precisely targeted and increasingly challenging.

10

#### **Shifted profit tax on cross-border payments - documentation requirements and proposed changes to the regulations**

A tax of 19% percent on so called "shifted profits" has been imposed on certain types of direct or indirect payments to related entities, generally if such payment is effectively taxed at 14.25% or lower and other conditions are met. Polish entities are obliged to hold evidence showing if at least one of the conditions for tax to apply has not been met (burden of proof is on a taxpayer). Further amendments have been proposed and are now under the legislative process.

9

#### **ATAD II anti-hybrid restrictions limit deductibility of costs**

Polish implementation of anti-hybrid measures may, in certain situations, lead to different conclusions than under the Anti-Tax Avoidance Directive II. Limitations may affect financing costs and other deductions (e.g., costs of goods or services purchased by Polish subsidiaries).

#### **Domestic minimum tax (not related to Pillar II) and proposed changes to the regulations**

This additional tax applies to entities in a tax loss position or with a tax profitability ratio below 2% and the tax base may include both revenues and specific categories of costs.

The tax is to be computed as 0.15% of operating revenue and 10% of other qualified items or under an alternative method as 0.3% only of operating revenue. Certain exceptions and deductions may apply.

Further amendments have been proposed and are now under the legislative process.

Prepare for potential transfer pricing audits:

- Make sure that the transfer pricing documentation is complete and correctly reflects the facts.
- Verify whether the benchmarking analyses support arm's length character of intercompany transactions.
- Verify whether transfer pricing policy properly reflects local company's activities and functions performed - especially if a long time has passed since establishing the TP policy.
- Gather the supporting files, including calculations of remuneration and evidence that intangible services have been in fact rendered.
- Verify TPR-C forms and identify potential areas that may trigger tax audit.



Determine if new taxation impacts any of the group entities and measure the extent of such an impact. Investigate whether any exceptions provided by the law may apply. Make sure that the Polish entity possesses evidence showing that at least one of the conditions for the tax to apply has not been met.



Determine if anti-hybrid rules limit deductions in Poland. Analyze the tax treatment of payments and status of entities at the group level with particular focus on the imported mismatches rules. Consider confirming the position in a tax ruling.



Confirm whether the new domestic minimum tax applies to your group's companies. Verification should reflect special rules provided in the regulations, including specific exclusions and exemptions.



**No.****Fact****Action****Significant changes in Property Tax**

Due to a Constitutional Tribunal's verdict, the definition of "structures" that are subject to Property Tax at 2% p.a. has been changed. The new law is in force as of 1 January 2025. The new definition of structures might contain types of objects or parts of them, that have not been considered subject to Property Tax. This may result in significant increase of an annual Property Tax liability for certain taxpayers.

Businesses should review their current classification of assets for Property Tax purposes assess a potential financial impact. Be prepared for increased scrutiny by the tax authorities with respect to Property Tax.

**Obligatory e-Invoices in Poland from 2026**

Entities issuing invoices in line with Polish provisions must prepare for the mandatory introduction of e-invoices and the National E-Invoicing System (KSeF), which will take effect in either February or April 2026, depending on the size of the company. The requirement to use e-invoices will apply to both Polish companies and foreign companies with a fixed establishment in Poland.

Getting ready for e-invoices takes more than just the implementation of an IT tool. A comprehensive approach is required to ensure that the data transmitted to the Ministry of Finance's system is complete. Identify all areas, where changes will be needed (e.g., finance, IT, logistics, procurement) and act in advance to avoid critical disruptions in the future.

**Specific obligations for real estate rich entities**

"Real estate company" – specific obligations and restrictions, including share deal tax remitter obligation, reporting on shareholding (filing also by shareholders), no or limited tax depreciation of some real estate assets.

Analyze whether under the extended definition any of the group companies can be considered a Polish "real estate company". Fulfill new obligations and assess impact on ongoing taxation, reporting obligations, transactions and reorganizations.

**New approach to the fixed establishment in VAT**

Over the past year, we have seen a significant change in the Court of Justice of the European Union's (CJEU) approach to the fixed establishment concept for VAT purposes. Moreover, it affects current Polish tax rulings (but not those issued in past periods) and the jurisprudence of Polish administrative courts, which adapt their approach to the conclusions of the CJEU rulings and increasingly deny the existence of FE. As a result, many arrangements - that Polish tax authorities until recently treated as constituting a fixed establishment for VAT purposes (e.g., toll manufacturing, marketing companies, ownership of a warehouse, use of logistics support) - should no longer be recognized as such.

It is crucial to take action now to be able to assess whether and how the change in the interpretive line will affect the Company's business – is it purely a risk or an opportunity?

The topic of FE is important for all Polish and foreign entities operating in the structure of so-called toll manufacturing, marketing companies and other structures previously considered FE (e.g., warehouse), especially those that do not have their own individual ruling, have an old ruling that may no longer protect them today/for the future, those considering the implementation of e-invoices in KSeF (important for both the foreign entity with alleged FE and its Polish counterparties due to the different circulation of e-invoices).

**Transfer Pricing Adjustments**

To ensure that intercompany transactions comply with market conditions, it may be necessary to make TP adjustments. These adjustments should meet the requirements specified in the Corporate Income Tax Act and should be included in the tax return for the relevant year. Additionally, their value should be appropriately reported in the TPR-C. The VAT and CIT consequences of TP adjustments should be taken into account.

Verify whether the TP adjustments meet the conditions specified in Article 11e of the CIT Act. If the adjustments are made after the end of the tax year, ensure they are properly included in the tax return.

Verify and secure where necessary the VAT and CIT consequences of the TP adjustments to avoid penalties.



No.

Fact

Action

16

#### Digital agenda concerning excise goods

Excise duty in Poland is lately subject to significant changes in terms of digitalization, including in particular introduction of digital registration, filing excise returns in electronic form, electronic tracing of movements of certain goods (using e-AD, e-DD and a-SAD notifications). The excise records can be kept in electronic form, and the authorities are also working on a Central Excise Goods Register, which will result in additional severe obligations for excise taxable persons.

17

#### Cooperative Compliance Program

A new form of in-depth cooperation between the largest taxpayers and the tax administration, based on models from other countries and in line with the global ESG (environmental, social and governance) trend. The program assumes specific benefits (such as reducing tax and personal risks or facilitations and simplifications in tax settlements) in exchange for increased transparency and organization of the tax function within the company.

18

**Increased tax risk associated with contractor's arrangements (B2B)**  
B2B contracts with contractors may involve increased tax risk - tax authorities are intensifying audits, especially in light of the General Anti-Avoidance Rule (GAAR) and are increasingly refusing to issue individual interpretations and protective opinions in the context of B2B contracts with such individuals, including IT experts and management staff. Challenging B2B contracts (as hidden employment relationship) can have adverse effects on tax matters, including personal income tax (PIT), corporate income tax (CIT), value-added tax (VAT), and social security contributions (ZUS).

The Ministry of Family, Labour and Social Policy is working on legislation that would empower the National Labour Inspectorate (PIP) to unilaterally reclassify civil law contracts including B2B agreements into employment contracts. Inspectors would be authorized to issue administrative decisions with immediate enforceability, targeting improperly structured contracts. These changes are expected to come into force in June 2026.

19

#### Changes in the way of settling tax liabilities of foreign employees and assignees

Polish tax offices have begun to question the taxpayer-friendly approach that allowed employers and companies as "agents or intermediaries" to settle tax liabilities for foreign employees. The practice of employers paying liabilities was previously widely accepted and used by entities employing mobile workers. Now, offices are starting to require strict adherence to regulations, which indicate that taxpayers (employees) should make tax payments themselves. These changes affect both monthly advances on personal income tax and annual settlements. Rejection of payments made from a company account results in an unsettled obligation and interest for delay. In extreme cases, this can lead to enforcement from the employee's account and criminal tax sanctions.

If you are an excise taxable person or purchase and use excise goods with preferential excise treatment, verify whether all the recently introduced digital excise obligations are handled properly.

Moreover, as preparing for Central Excise Goods Register will require a significant amount of work, starting initial considerations in this respect might be necessary.



Conduct an in-depth analysis of the potential related to participation in the Program (e.g., tax certainty, fast path in concluding tax agreements) for a specific entity.



Analyze current B2B relationships and identify any need to make changes to the structure of such relationships. Develop approaches and rules for collecting and documenting evidence in case of an audit.

Conduct a careful audit of B2B relationships, especially if you are an entity that collaborates or has collaborated with contractors in Poland (particularly if B2B contracts were implemented before 2019) or if you plan to implement B2B contracts or replace the existing cooperation model with B2B contracts.

Prepare and introduce a policy - Flexible and diversified models of cooperation with employees and contractors to document the business substance for various models.

Rules of cooperation with contractors should be clearly defined to confirm their autonomy and lack of subordination. Agreements must highlight the features that distinguish civil law contracts such as B2B or mandate agreements from employment relationships, ensuring legal clarity and documenting business substance.

Design a new procedure for making tax payments that will consider and help reduce the risk of employees not settling liabilities.

If possible, modify the way of paying tax liabilities so that taxpayers (employees) personally make payments directly to the tax offices.

Ensure proper communication to employees about the changes introduced and support in their implementation.



No.

Fact

Action

20

**The border price adjustment mechanism (CBAM) is now in effect!**

As of October 2023, new regulations related to the Carbon Border Adjustment Mechanism (CBAM) are in effect – the system imposes additional fees and administrative burdens on imports into the EU of products in the iron and steel, aluminum, cement, fertilizer, hydrogen and electricity sectors.

For the period from 1 October 2023 to 31 December 2025, there are transitional provisions of reporting obligations - entities importing products covered by CBAM are required to submit quarterly reports on imported products and embedded emissions.

As of the period from 1 July 2024, businesses must report actual data on the emissivity of imported goods.

In connection with this:

- Check if your goods are covered by the CBAM.
- Remember about quarterly reporting obligation.
- Engage with suppliers to get real-world values.



21

**VAT on international transactions under an increasingly intense watch of tax authorities**

We observe increasingly frequent audits of taxpayers applying the 0% tax rate to cross-border transactions with respect to having the appropriate documentation justifying its application. The documentation collected by taxpayers is questioned due to errors in documents or the inappropriate type of document.

It can be particularly difficult to ensure proper control when some tax obligations are fulfilled by another entity on behalf of the taxpayer.

Proper securing of a 0% rate should include:

- Documentation analysis - review the gathered documentation justifying the application of a 0% rate in intra-community supply and export in order to estimate the risk of it being questioned by the tax office.
- Process analysis - review the processes of collecting documentation and identify areas that require changes.
- Application for an individual interpretation from the Director of National Fiscal Information.



## Contact:

[taxagenda@pl.ey.com](mailto:taxagenda@pl.ey.com)

*COPYRIGHT - EY Doradztwo Podatkowe Krupa sp. k. 2025. All rights reserved and protected under Copyright Law, Commercial Secrecy and Trademark. Do not copy, distribute or otherwise disclose to third parties.*

**EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.**

**Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.**

**EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.**

**All in to shape the future with confidence.**

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data, and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://ey.com/privacy). EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit [ey.com](https://ey.com).

For more information about our organization, please visit [ey.com](https://ey.com).

© 2025 EYGM Limited.  
EYG no. 008791-25Gbl  
All Rights Reserved.

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal, or other professional advice. Please refer to your advisors for specific advice.

[ey.com](https://ey.com)