



# Tax Agenda Poland

March 2025

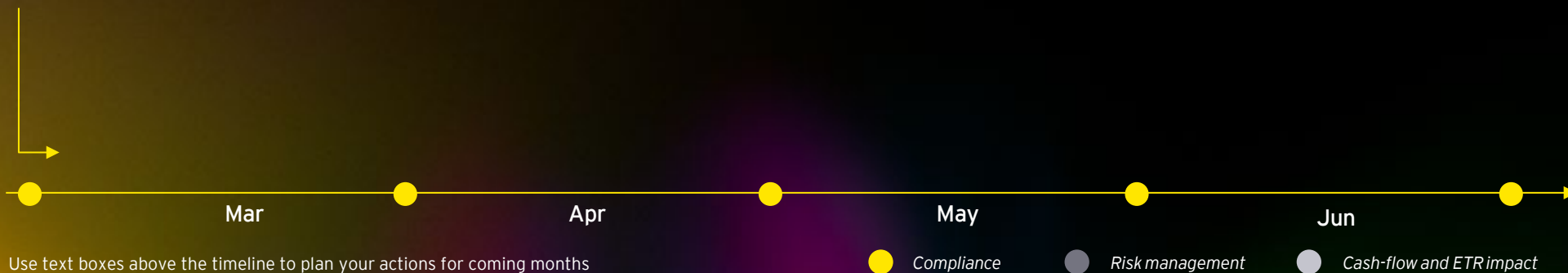


The better the question. The better the answer. The better the world works.



Shape the future  
with confidence




No.	Fact	Action
1	<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. <a href="#">See more.</a></p>	<p>Determine if you qualify for safe harbors (considering local requirements).</p> <p>Determine impact on tax incentives and decide what actions are needed to secure their efficiency to the extent possible.</p> <p>Make sure that appropriate resources are allocated, and responsible teams adequately trained. Check availability of all necessary data.</p> <p>Prepare financial statement disclosure.</p>
2	<p><b>Withholding tax pay-and-refund regime</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. <a href="#">See more.</a></p>	<p>Prepare in advance for subject to WHT 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.</p> <p>Confirm whether beneficial owner analysis has been done and consider personal liability of management board members.</p>
3	<p><b>Significant changes in Property Tax</b></p> <p>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.</p>	<p>Businesses should review their current classification of assets for Property Tax purposes assess a potential financial impact and be prepared to file a first Property Tax return at the beginning of 2025.</p>
4	<p><b>Enhanced R&amp;D deduction and other incentives</b></p> <p>The tax incentive package has been enhanced including 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) and new deductions have been introduced, e.g., for robotization, prototypes, innovative employees, business expansion, consolidation or initial public offering (IPO). <a href="#">See more.</a></p>	<p>Check if all new incentives were identified and applied (in some cases possibly also with respect to previous periods, up to five years back). Evaluate impact of new regulations.</p>








No.	Fact	Action
5	<p><b>CIT SAF-T in Poland</b></p> <p>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.</p> <p>This is a revolution in CIT reporting for companies operating in Poland.</p>	<p>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.</p> <p>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.</p>
6	<p><b>Domestic minimum tax (not related to Pillar II) in force as of 2024</b></p> <p>2024 is the first year covered by the domestic minimum tax. 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.</p> <p>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.</p>	<p>Confirm whether the new domestic minimum tax applies to your group's companies for 2024. Verification should reflect special rules provided in the regulations, including specific exclusions and exemptions.</p>
7	<p><b>Shifted profit tax on cross-border payments - documentation requirements</b></p> <p>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).</p>	<p>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.</p>

No.	Fact	Action	
8	<p><b>ATAD II anti-hybrid restrictions limit deductibility of costs</b></p> <p>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). <a href="#">See more.</a></p>	<p>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.</p> <p>Consider confirming the position in a tax ruling.</p>	● ●
9	<p><b>Obligatory e-Invoices in Poland from 2026</b></p> <p>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.</p> <p>The requirement to use e-invoices will apply to both Polish companies and foreign companies with a fixed establishment in Poland.</p>	<p>Getting ready for e-invoices takes more than just the implementation of an IT tool. A comprehensive approach covering multiple areas is required to ensure that the data transmitted to the Ministry of Finance's system is complete and accurate. 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. For foreign entities, it is essential to assess whether a fixed establishment has been created in Poland, especially considering the evolving approach of the Polish tax authorities regarding what constitutes a fixed establishment.</p>	● ● ●
10	<p><b>Specific obligations for real estate rich entities</b></p> <p>"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. <a href="#">See more.</a></p>	<p>Analyze whether under the extended definition any of the group companies can be considered a Polish "real estate company".</p> <p>Fulfill new obligations and assess impact on ongoing taxation, reporting obligations, transactions and reorganizations.</p>	● ● ●
11	<p><b>New approach to the fixed establishment in VAT</b></p> <p>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.</p> <p>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.</p> <p>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.</p>	<p>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?</p> <p>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).</p>	● ● ●
12	<p><b>Digital agenda concerning excise goods</b></p> <p>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.</p>	<p>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.</p> <p>Moreover, as preparing for Central Excise Goods Register will require a significant amount of work, starting initial considerations in this respect might be necessary.</p>	● ●

No.	Fact	Action
13	<p><b>Cooperative Compliance Program</b></p> <p>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.</p>	<p>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.</p> 
14	<p><b>Increased tax risk associated with contractor's arrangements (B2B )</b></p> <p>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. These actions indicate a thorough analysis of contracts and their implementation or execution in light of potential tax benefits and potential artificiality of cooperation based on B2B contracts (hidden employment relationship). Challenging B2B contracts 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).</p>	<p>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.</p> <p>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.</p> <p>Prepare and introduce a policy – Flexible and diversified models of cooperation with employees and contractors to document the business substance for various models.</p> 
15	<p><b>Changes in the way of settling tax liabilities of foreign employees and assignees</b></p> <p>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.</p>	<p>Design a new procedure for making tax payments that will consider and help reduce the risk of employees not settling liabilities.</p> <p>If possible, modify the way of paying tax liabilities so that taxpayers (employees) personally make payments directly to the tax offices.</p> <p>Ensure proper communication to employees about the changes introduced and support in their implementation.</p> 

No.	Fact	Action
16	<p><b>The border price adjustment mechanism (CBAM) is now in effect!</b></p> <p>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.</p> <p>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.</p> <p>As of the period from 1 July 2024, businesses must report actual data on the emissivity of imported goods.</p>	<p>In connection with this:</p> <ul style="list-style-type: none"> <li>Check if your goods are covered by the CBAM.</li> <li>Remember about quarterly reporting obligation.</li> <li>Engage with suppliers to get real-world values.</li> </ul> <p>Failure to do so could result in potential financial penalties (for each tonne of emissions not reported) and even a ban on imports of goods covered by the CBAM from 2026.</p> 
17	<p><b>VAT on international transactions under an increasingly intense watch of tax authorities</b></p> <p>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.</p> <p>It can be particularly difficult to ensure proper control when some tax obligations are fulfilled by another entity on behalf of the taxpayer.</p>	<p>Proper securing of a 0% rate should include:</p> <ul style="list-style-type: none"> <li>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.</li> <li>Process analysis - review the processes of collecting documentation and identify areas that require changes.</li> <li>Application for an individual interpretation from the Director of National Fiscal Information.</li> </ul> 
18	<p><b>Polish deposit-refund system - VAT impacted</b></p> <p>The deposit system in Poland, aimed at increasing recycling rates and promoting packaging segregation, will come into effect on 1 October 2025. Initially, it was planned to launch at the beginning of 2025; however, the need to adjust regulations has caused a delay in the timeline. The system will cover various types of packaging, including plastic bottles, reusable glass bottles, and metal cans, with a deposit being charged for each packaging item included in the system. A number of changes have been introduced at the final stage, including those particularly relevant to VAT settlements.</p>	<p>Key actions to be taken in relation to the regulatory changes:</p> <ul style="list-style-type: none"> <li>Analyze and adjust internal procedures to comply with the new regulations.</li> <li>Establish responsibility for calculating, collecting, and remitting VAT on deposits.</li> <li>Train staff on the new obligations related to the deposit system.</li> <li>Monitor processes related to the deposit system and maintain records of deposits.</li> <li>Prepare for potential audits by tax authorities.</li> </ul> 

## 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 | Building a better working world

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. 001477-25Gbl  
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)