

Transfer pricing

Taxpayers should have their local file (transfer pricing documentation) for 2019 prepared by December 31, 2020.

Furthermore, within the same deadline, taxpayers are obliged to file the following documents electronically:

- their transfer pricing information for 2019 in the form of the TPR-C return (to be submitted to the Head of the National Revenue Administration which is Polish tax authority), and
- a statement confirming that the local file for 2019 is actually ready and the transfer prices are arm's length (to be submitted to the competent tax office).

The statement for 2019 should be signed by the persons authorised to represent the taxpayer (e.g. by two board members jointly authorised to represent a company, or by a branch director), but not by a proxy / an attorney.

MDR / DAC6

Under mandatory disclosure / DAC6 regulations, intermediaries are obliged to electronically file information on reportable cross-border arrangements the first step of which was implemented between June 26, 2018 and June 30, 2020. Those tax schemes should be re-submitted by December 31, 2020, also those that had been already reported before 2020.

Since January 1, 2021 deadlines regarding taxable cross-border arrangements begin to run again (they were all suspended on June 30, 2020).

Deadlines regarding domestic taxable arrangements will continue to be suspended (until the state of epidemic emergency in Poland is revoked).

CIT

A general partnership (in Polish: "spółka jawna"), where not all of its partners are natural persons, becomes a CIT payer (tax opaque) on January 1, 2021, unless it submits information on all its partners to the tax office by February 1, 2021.

General partnerships that want to stay tax transparent in 2021 should disclose that information.

CIT

Taxpayers entitled and wanting to choose the so-called Estonian tax for 2021 and onwards (undistributed corporate profits are then tax exempt; 10-25% CIT is postponed until the profits are distributed as dividends or deemed to be distributed) should inform the tax office about their choice by February 1, 2021.

Financial institutions or companies with non-individual shareholders are not entitled to choose that type of corporate income taxation.

CIT / PIT

By February 1, 2021, tax remitters should submit electronically to tax authorities their returns on CIT (CIT-6R and CIT-10Z forms) and on PIT (PIT-4R, PIT-8AR, PIT-8C, PIT-11 forms) withheld in 2020.

MDR / DAC6

Under mandatory disclosure / DAC6 regulations, taxpayers (beneficiaries) are obliged to electronically file information on reportable cross-border arrangements the first step of which was implemented between June 26, 2018 and June 30, 2020 – that obligation should be fulfilled by taxpayers by February 1, 2021, in case an arrangement has not been reported by another entity.

Payment backlogs

Tax capital groups and CIT taxpayers that exceeded the equivalent of EUR 50m in revenues in the previous financial year should submit a report on the payment dates applied in 2020 electronically to the Minister of Economy, by February 1, 2021.

VAT

The deadline to submit VAT return for January 2021 and to reconcile input VAT for the whole 2020 with the final VAT ratio / pro-rata calculated for 2020.

MDR / DAC6

Under mandatory disclosure / DAC6 regulations, auxiliaries (supporters) are obliged to electronically file information on reportable cross-border arrangements the first step of which was implemented between June 26, 2018 and June 30, 2020 – that obligation should be fulfilled by auxiliaries / supporters by March 1, 2021, in case an arrangement has not been reported by another entity.

PIT

By March 1, 2021, tax remitters should submit electronically to tax authorities their returns on payments to individuals being foreign tax residents (IFT-1R form).

Tax remitters should also submit certain PIT returns to individuals (PIT-11, PIT-8C forms) by March 1, 2021.

CIT

By March 31, 2021, taxpayers should submit electronically their annual CIT returns (CIT-8 form) for 2020.

Real estate-rich companies are obliged to submit information for 2020 regarding their shareholders holding 5% or more shares. Such information should be filed electronically to the Head of the National Revenue Administration.

CIT and other

By March 31, 2021, tax remitters should submit electronically to tax authorities their returns on 2020 payments to non-individual foreign tax residents (IFT-2R form) and on agreements concluded with foreign entities in 2020 (ORD-U form).

Country-by-country reporting

Polish entities (incl. branches) which are a part of multinational enterprises obliged to do country-by-country reports (CbCR) should file a CBC-P notification (indication which entity will do CbCR) within 3 months after the end of a financial year for which consolidated financial statements are prepared.

December 31, 2020

February 1, 2021
(January 31, 2021 is a Sunday)

February 25, 2021

March 1, 2021
(February 28, 2021 is a Sunday)

March 31, 2021