

## Poland: How to make business decisions taking into account the Polish tax system

April 2024

**We share a complete guide on the Polish tax system in terms of basic charges like income taxation, VAT or real estate tax.**

In today's complex economic reality identifying the most important tax consequences of planned business activities remains an essential element for the success of any venture, not only in financial, but also in operational, business and even reputational terms.

In this guide, you will find the key elements concerning the Polish tax system in terms of basic charges like income taxation, VAT or real estate tax. The information in this guide should allow you to better recognize the Polish tax system and develop more in-depth business decisions. In any time, Garrigues professionals are available at any time to assist you with all tax aspects that are relevant to the planned business decisions.

We are pleased to provide you with this summary, designed to give essential insight into tax-related aspects of conducting business in Poland. For clarity reasons, we have organized the comments on the Polish tax system into following sections:

- [corporate income tax \(CIT\)](#) – pages 1 – 5;
- [personal income tax \(PIT\)](#) – page 6;
- [value added tax \(VAT\)](#) – pages 7 – 8;
- [other tax related information \(stamp duty, RET, tax rulings\)](#) – page 9.

We would be happy to assist with any questions you may have concerning opportunities and operating a business in Poland.

### Information on the corporate income tax system in Poland

Description	Tax aspects
<b>1. General remarks on the Polish corporate income tax system</b>	The basic rate for corporate income tax in Poland is <b>19%</b> . The corporate income tax rate for small and taxpayers starting operations is reduced to <b>9%</b> . Civil law partnerships (excluding limited partnerships and limited joint-stock partnerships) are tax transparent. Income earned by partnerships flows through to the partners and is taxed for corporate income tax purposes in the hands of the partners, together with other earnings.
<b>2. Tax consolidation (tax capital groups)</b>	Conducting business in the form of a “tax capital group” (TCG) is a competitive business model, which has the advantage of a <b>joint accounting option for income and losses by companies included in the group</b> (losses incurred before entering the group can only be offset against income generated by the same member of the group). Creating a tax capital group

	<p>depends on fulfilment of certain conditions determined by law, in particular companies joining a tax group need to conclude an agreement in order to properly set out the terms, etc..</p> <p>Responsibility for reporting obligations (annual corporate income tax returns, monthly VAT statements, for example) lies with the so-called head, usually the largest / leading (in terms of decision-making) member of the group.</p>
<b>3. Thin capitalization restrictions (thin cap)</b>	<p>The Polish <b>thin capitalization restrictions apply to the amount by which finance costs exceed finance income</b> (applicable to both internal and external sources of finance).</p> <p>The Polish Corporate Income Tax Act states that <b>debt financing costs mean any expenses related to obtaining funds from other entities, in particular interest</b>, including capitalized interest or interest included in the initial value of fixed or intangible asset, fees, commissions, bonuses, the interest part of lease instalments, penalties and charges for delays in the payment of liabilities, and the costs of securing receivables, including the costs of derivatives.</p> <p>Finance costs are not tax deductible to the <b>extent by which the relevant difference exceeds within a year either PLN 3M or 30% of EBITDA (particularly defined for tax purposes)</b>, depending on which factor is more favorable to the taxpayer.</p>
<b>4. Deduction of interests</b>	<p>The cash accounting method applies to interest, which means that <b>only the interests that have actually been paid are deductible for tax purposes</b> - accrued interests are not deductible, whereas if they have been capitalized, they can be treated as a cost for tax purposes. Particular provisions refer to deduction of interest on financing used to purchase shares. Under certain conditions determined by law, notional interest deduction is available.</p>
<b>5. Minimum corporate income tax rules</b>	<p>Taxpayers subject to corporate income tax who:</p> <ul style="list-style-type: none"> <li>▪ report tax losses or</li> <li>▪ report profitability below 2% (calculated on the figure before depreciation / amortization)</li> </ul> <p>are subject to an <b>additional (i.e. separate from the general corporate income tax liability) minimal 10% tax</b>, which is calculated using a complex method comprising: 1.5% of taxable <b>income from active sources</b>, a portion of <b>finance costs paid to related parties</b> and <b>the costs of certain services</b> (e.g. advisory, management, licensing, among others, paid to related parties), together with a portion of deferred tax. Minimum corporate income tax may be deducted from general income tax liability over limited period of time.</p>
<b>6. Transferred profits tax</b>	<p>An additional <b>19%</b> tax is applicable to <i>transferred profits</i> where the effective tax on the recipient's side (in another country) is equal to / lower than <b>14.25%</b> (currently). The following types of costs are classifiable as potential transferred profits:</p> <ul style="list-style-type: none"> <li>▪ costs relating to intangible services (e.g. management, advisory, insurance, royalties, among others);</li> <li>▪ finance costs;</li> </ul>

	<ul style="list-style-type: none"> <li>▪ fees for transfers of functions / risk / assets</li> <li>▪ incurred for the benefit of an affiliate if the income accounts for more than 50% of the revenues of the recipient entity.</li> </ul> <p>The tax will not apply if certain conditions determined by law are fulfilled.</p>
<p><b>7. Tax loss carryforwards</b></p>	<p>The <b>incurred loss may be deducted from the income obtained in subsequent tax years</b>. As a general rule, a taxpayer <b>may deduct a loss in five consecutive tax years</b>, although the amount of the reduction in any year may not exceed <b>50% or PLN 5M</b> of the amount of the loss.</p> <p>The current legislation also regulates that if tax-deductible costs exceed the sum of revenues from a given source, the difference constitutes a tax loss.</p>
<p><b>8. Withholding tax procedure with pay &amp; refund model. Withholding tax on royalties, technical assistance (DTT)</b></p>	<p><b>WHT system in Poland</b></p> <p>The general WHT rate on interest and royalties paid to Polish non-residents is <b>20%</b> (services), <b>19%</b> (interest) or <b>10%</b> (on-sea or air carriage services). The WHT rates may be <b>reduced</b> under the applicable DTTs or through exemptions provided in EU Directives implemented into the Polish tax system.</p> <p><b>Royalties and technical assistance</b></p> <p>A <b>20%</b> rate applies to <b>payments made to Polish non-residents for intangible services</b> (such as consulting services and technical assistance), as well as <b>royalties and license fees</b>. However, if payment is made to a country that has a DTT with Poland, this obligation could be <b>reduced</b>, which requires the completion of conditions determined by law.</p> <p>The Polish Corporate Income Tax Act, following the provisions in EU Directives, provides <b>special treatment for dividends, interest, and royalties paid to entities seated in other EU countries</b>.</p> <p>Broadly speaking, the rules on interest and royalty payments incurred by Polish entities to the benefit of entities from the EU or EEA, apply <b>only to payments between associated companies</b> (parent-subsidiary or sister-sister relationships) in which <b>capital involvements are significant</b>.</p> <p><b>Profit distribution</b></p> <p>The Polish Corporate Income Tax Act <b>reflects the provisions of the Parent-Subsidiary Directive</b>, which provides for an <b>exemption from WHT in cases involving dividends paid by a subsidiary located in one EU member state to its parent company seated in another EU member state</b>.</p> <p><b>Beneficial owner</b></p> <p>The Polish WHT rules require a <b>beneficial owner</b> to be the recipient of the payment. Only then does the exemption from WHT tax on interest and royalties apply (and to a certain extent with respect to dividends).</p> <p><b>Pay and refund system</b></p> <p>The pay and refund system generally applies only in cases involving transactions subject to WHT between related entities. Its core mechanism is that the tax remitter (usually the paying entity) is required to <b>collect the tax and transfer it to the authorities</b> if the total amount of receivables paid in one tax year to one taxpayer exceeds PLN 2 million or in cases where the</p>

	<p>relevant transactions are performed without viable economic reasons. A <b>refund procedure</b> may then be initiated by the taxpayer (the recipient) to recover the tax collected by the remitter.</p> <p>Payments for certain <b>intangible services, not mentioned explicitly in the rules, do not fall within the scope of the pay and refund mechanism</b>. Also, passive payments to the benefit of related entities not exceeding PLN 2 million per annum for each taxpayer, the remitter is still entitled to apply the reduced WHT rate or WHT exemption under the current rules.</p> <p>Regardless of the payment amount, the payer is <b>required to apply due diligence procedures</b> during a verification of the payment recipient in order to apply the preferential WHT rules (the level of verification must be stronger for related entities).</p> <p><b>Methods for limiting the scope of pay and refund system</b></p> <p>The Polish corporate income tax rules provide methods for limiting the implications of the pay and refund WHT obligations. The options are:</p> <ul style="list-style-type: none"> <li>▪ <b>filing a statement</b> as to fulfillment of certain requirements allowing tax not to be withheld from payments;</li> <li>▪ <b>obtaining a written opinion from the tax authorities.</b></li> </ul>
<p><b>9. Transfer pricing (TP) summary</b></p>	<p><b>Transactions between related parties must be conducted in accordance with the arm's-length principle.</b> The tax authorities may increase the tax base if the pricing method applied between related parties differs from the method that would have been used between independent parties in a similar business transaction and the difference results in income being understated by a Polish taxpayer (increased tax rates may be applied by the tax authorities up to 40%). The rules apply to <b>domestic as well as cross-border transactions</b>. Similar rules also apply to transactions between Polish residents and the residents of tax havens. These transactions may be subject to the transfer pricing principles even if the involved are not affiliated. The Corporate Income Tax Act also contains detailed requirements for transfer pricing documentation.</p> <p>Taxpayers conducting classifiable transactions are required to prepare <b>transfer pricing documentation</b> in an extended format covering not only the description of the relevant transaction(s) but also <i>other events included in the accounting records</i> if they were agreed to by the parties involved and influence the taxpayer's taxable income or loss. In particular, <b>taxpayers must show the actual gain or loss obtained on a specific related-party transaction</b> (which will, in most cases, require segmentation of the income statement).</p> <p>The transaction thresholds for mandatory reporting are:</p> <ul style="list-style-type: none"> <li>▪ PLN 10 million for transactions concerning tangible assets and financing.</li> <li>▪ PLN 2 million for other transactions.</li> </ul> <p>The threshold for the <b>master file documentation</b> has been set at PLN 200 million of consolidated revenues. The master file may be prepared in English, although the tax authorities may request for the translated version.</p>
<p><b>10. Selected tax relief and incentives</b></p>	<p><b>Polish Investment Zone</b></p> <p>The Polish Investment Zone is an instrument that allows <b>entrepreneurs to apply for and obtain tax relief for carrying out a new investment in</b></p>

related to  
capital  
expenditure  
and other key  
incentives

**Poland.** To be able to obtain the relief, **the investment has to include** e.g. robotization or automatization of the process, conducting research and development activities, the investment providing a renewable source of energy and be one of the following:

- setting-up of a new company (service or production profile);
- expansion of the capacity of an existing company;
- diversification of production through the introduction of products not previously produced at the relevant company;
- fundamental change to the production process of an existing company; acquisition of the assets of another company which has closed down or which would have closed down had it not been purchased, for the purpose of ensuring that it continues trading, whereby the assets are bought by an entrepreneur with no links to the seller and the transaction does not involve only the acquisition of shares in the establishment.

Support is granted in the form of a **corporate income tax exemption**, in connection with the implementation of a new investment. The tax relief qualifies as regional investment aid.

**Robotization relief**

- 50% **deduction from taxable** income of the costs of robotization without any additional amount limits;
- the costs covered include in particular the acquisition of new industrial robots (and various pieces of associated equipment, software, training, leasing fees);
- legal, detailed definition of a robot and associated equipment.

**Prototypes / launching new manufactured products under the rules on relief for R&D projects**

- **deduction of 30% of the costs of trial production** (trial series / products, start-up phase) and the costs of introducing a new product on the market;
- the costs covered by the deduction include the necessary investment expenses to start the trials, production materials, expert opinions, certificates, CE marks, marketing authorization, among other elements;
- limit on the deduction equal to 10% of the taxable income for the year.

**Relief on increased sales of own products**

- **deduction from income of costs relating to participation in fairs** (accommodation and travel, among others), marketing activities, preparation of websites, adaptation of packaging, preparation of documentation necessary for participation in a tender / submission of an offer;
- limit on deduction equal to PLN 1 million per year;
- requirement to increase sales in the following 2 years;
- in the event of a tax loss, a deduction can be made in the following 6 years.

## Information on the personal income tax system in Poland

Matter	Tax aspects
<p><b>11. Personal income tax under the standard rules</b></p>	<p>Unless they have elected another tax program, individuals (i.e. non entrepreneurs) are taxed under the standard rules, via the progressive tax scale. The basic tax rates applicable in Poland are <b>12%</b> and <b>32%</b>, plus a further <b>4%</b> applicable to any excess income above PLN 1M.</p> <p>The 12% rate is applied if the tax base does not exceed PLN 120 000. The 12% tax rate is further reduced by a degressive tax-reducing amount equal to PLN 3,600. The 32% rate is applied to the excess above that amount. For income exceeding PLN 120,000, the tax liability is PLN 10,800 + 32% of the excess over PLN 120,000. The decreasing tax amount is already included in the above sum of PLN 10,800.</p> <p>The types of income taxed in this manner include income from employment, old-age pensions or economic activity.</p>
<p><b>12. Flat-rate tax mechanism</b></p>	<p>Under the flat-rate tax mechanism for taxing income from economic activity, that income is taxed at <b>19%</b>. Regardless of the amount of income earned, the tax rate remains the same. Health insurance contributions are paid in an amount equal to <b>4.9%</b> of the contribution base, which is the income from business activity.</p> <p>It needs to be noted that if income tax is paid at a flat rate, certain types of tax relief are not available.</p>
<p><b>13. A lump-sum tax on recorded revenues</b></p>	<p>The basic lump-sum tax rates are: <b>17%, 15%, 14%, 12,5%, 12%, 10%, 8,5%, 5,5%, 3%, and 2%</b>. The tax rate depends on the type of business activity being conducted. The lump-sum mechanism may be elected if in the previous tax year, the taxpayer:</p> <ul style="list-style-type: none"> <li>▪ generated revenue from activities performed in person and these did not exceed <b>EUR 2,000,000</b>, or</li> <li>▪ generated revenue from activities conducted in the form of a partnership, and the total revenues of the partnership's partners from this activity did not exceed <b>EUR 2,000,000</b>.</li> </ul>
<p><b>14. Change of residence / repatriation relief</b></p>	<p>Individuals moving to Poland from other countries (Polish citizens as well as foreigners) can benefit from relief for amounts of income obtained outside Poland, and coming from:</p> <ul style="list-style-type: none"> <li>▪ employment (or a similar relationship);</li> <li>▪ a mandate agreement;</li> <li>▪ a business activity (as an entrepreneur) other than agriculture</li> </ul> <p>in an amount up to PLN 85.5 thousand per year for the following four years, reckoned from the year of the move to Poland. Additional formal requirements apply.</p>

## Information on the value added tax system in Poland

Matter	Tax commentary										
<p><b>15. Standard rules on the recognition of VAT and income for corporate income tax purposes</b></p>	<p><b>The VAT obligation arises in Poland on the supply of goods / services or receipt of payment (including partial or advance payment).</b></p> <p>The table below shows the rates applicable to supplies of certain goods / services:</p> <table border="1" data-bbox="432 555 1428 1093"> <thead> <tr> <th data-bbox="432 555 1254 622">Category</th> <th data-bbox="1254 555 1428 622">Tax rate</th> </tr> </thead> <tbody> <tr> <td data-bbox="432 622 1254 689">Standard VAT rate.</td> <td data-bbox="1254 622 1428 689">23%</td> </tr> <tr> <td data-bbox="432 689 1254 824">Reduced VAT rate - supplies of certain foodstuffs, medical devices, restaurant and hotel services and supplies covered by the social housing policy.</td> <td data-bbox="1254 689 1428 824">8%</td> </tr> <tr> <td data-bbox="432 824 1254 925">Reduced VAT rate - supplies of certain foodstuffs (e.g. bread, dairy products, meats), certain kinds of printed books.</td> <td data-bbox="1254 824 1428 925">5%</td> </tr> <tr> <td data-bbox="432 925 1254 1093">Zero VAT rate – supplies, for example, of certain vessels and aircrafts, services related to air and sea carriage, international transport services, services related to the import and export of goods</td> <td data-bbox="1254 925 1428 1093">0%</td> </tr> </tbody> </table> <p>The timing of recognition of operating income for corporate income tax purposes is generally <b>consistent with the point when the VAT obligation arises</b>, with the <b>exception of advance payments</b>, which, as a rule, are not recognized as taxable income at the point of receipt (later the transaction normally gives rise to income for corporate income tax purposes).</p>	Category	Tax rate	Standard VAT rate.	23%	Reduced VAT rate - supplies of certain foodstuffs, medical devices, restaurant and hotel services and supplies covered by the social housing policy.	8%	Reduced VAT rate - supplies of certain foodstuffs (e.g. bread, dairy products, meats), certain kinds of printed books.	5%	Zero VAT rate – supplies, for example, of certain vessels and aircrafts, services related to air and sea carriage, international transport services, services related to the import and export of goods	0%
Category	Tax rate										
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<p><b>16. VAT groups</b></p>	<p>Beneficial VAT treatment for a group of affiliated entities – with only one entity, the designated VAT representative, handling the VAT settlements for the entire group. The companies (seated in Poland) who wish to apply VAT consolidation must be cumulatively affiliated and fulfill certain conditions determined by law.</p> <p>In order to establish a VAT group, the members have to conclude an agreement and register the group (containing <i>Grupa VAT</i> or <i>GV</i> in its name) with the tax authorities. The group agreement is temporary by law (its term has to be included in the agreement) although it can be extended via a new VAT group agreement under certain conditions.</p>										
<p><b>17. Conditions and terms for obtaining VAT refunds in Poland</b></p>	<p>Under the Polish VAT Act, a taxpayer may decide as to the method of obtaining a VAT refund. The applicable rules set out the following deadlines:</p> <ul style="list-style-type: none"> <li>▪ <b>60 days - the basic deadline.</b> The entitlement to a refund applies from when the tax return is filed. This is regardless of the type of purchases made, the VAT rate on goods and services sold, or whether services or goods were supplied abroad without making taxable sales,</li> <li>▪ <b>25 days - this is a fast-track procedure</b>, which may be used by a taxpayer that meets certain conditions specified by the law (i.e. payment</li> </ul>										

	<p>of all invoices included in the relevant tax return, including those carried back to an earlier return– other requirements apply).</p> <ul style="list-style-type: none"> <li>▪ <b>180 days - an extended period.</b> This period applies where the taxpayer in a given taxable period did not show any sales, but made purchases related to taxable activities entitling the taxpayer to deduct input tax. It is also applicable to foreign entities, not registered for VAT purposes in Poland, applying for refunds in Poland.</li> </ul> <p><b>The tax authorities may extend the deadline for the VAT refund.</b> This will occur in the event of additional verification of the filed return, where, for example, incorrect data is provided or where the amount of input tax stated by the taxpayer is significantly higher than in previous VAT periods.</p>
<p><b>18. White list of VAT taxpayers</b></p>	<p>The Polish VAT Act contains the rules governing the electronic database of taxpayers registered for VAT purposes in Poland. The list contains data on:</p> <ul style="list-style-type: none"> <li>▪ entities that were not registered for VAT purposes (or were de-registered), and</li> <li>▪ entities registered as VAT payers (i.e. data on active and exempt VAT taxpayers), including entities whose registration as VAT payers has been restored.</li> </ul> <p>The obligation to settle expenses using bank accounts appearing on the white list is applicable to transactions exceeding PLN 15,000. <b>Expenses paid by transfer to a bank account not included on the white list cannot be treated as a tax deductible cost.</b> Additionally, payments made to accounts not included on the list will result in <b>joint liability for VAT obligations</b> of the supplier, in an amount equal to the VAT proportionally attributable to the transaction.</p> <p>The penalties described above do not apply if the taxpayer <b>notifies the head of the tax office</b> about the payment made to an account other than the one included in the list within seven days from the date of the payment being ordered.</p>
<p><b>19. Polish specific split payment regime (VAT)</b></p>	<p>A <b>mandatory split payment</b> mechanism for B2B supplies of selected goods and services has applied in Poland for several years. Under that mechanism, the <b>net amount goes to the account used by the seller</b>, whereas <b>the tax amount is transferred to a special tax account</b>. As a result, <b>taxpayers are required to open special-purpose bank accounts</b> for transfers of VAT amounts on the transaction (foreign entities settling transactions subject to VAT in Poland are required to open the account as well). Mandatory split payment applies only to transactions between taxpayers, which are subject to VAT in Poland, and documented by invoices in which the total amount of receivables exceeds <b>PLN 15,000</b>. gross.</p> <p>Funds from the VAT account can <b>only</b> be used to settle other tax liabilities. The split payment mechanism is applied to 150 product and service groups, listed in the Polish VAT Act (list is subject to modifications).</p>
<p><b>20. Call-off stock warehouse</b></p>	<p>Under the call-off stock warehouse procedure in Poland, taxpayers from other EU countries do not have to recognize an intra-Community supply of wares when transporting goods to the warehouse. Instead, a VATable transaction arises at the point when the goods are moved from the warehouse to their recipient as an intra-Community acquisition of goods.</p> <p>The call-off stock must be registered with the Polish tax authorities before any supplies begin.</p>



## Other tax related information

Matter	Tax commentary
<p><b>21. Transfer tax (PCC) on equity / debt</b></p>	<p>The Polish transfer tax applies to increases in equity, at <b>0.5% of the amount of the transfer</b>. Amounts allocated to additional equity (<i>agio</i>) are <b>eligible for a relief</b>, although <b>the business / economic reasons behind the allocation (proportion of allocation between equity and agio)</b> might be subject to verification by the tax authorities.</p> <p>Loans generally are <b>subject to the transfer tax, at 0.5% of the nominal value of the loan</b>. Loans from a direct shareholder are eligible for a relief and a debt financing obtained from financial institutions (e.g. banks) falls outside the scope of the transfer tax.</p>
<p><b>22. Real estate tax</b></p>	<p>Under Polish law, the following properties or structures are <b>subject to real estate tax</b>:</p> <ul style="list-style-type: none"> <li>▪ land;</li> <li>▪ buildings or parts thereof;</li> <li>▪ structures or parts thereof related to the conduct of business activities.</li> </ul> <p>The real estate tax <b>rates</b> are subject to <b>annual review</b>, and are established by local authorities. As of 2022, the <b>maximum</b> rates are as follows:</p> <ul style="list-style-type: none"> <li>▪ residential buildings - PLN 1.15 per m<sup>2</sup>;</li> <li>▪ buildings associated with business activities - PLN 33.10 per m<sup>2</sup>;</li> <li>▪ other buildings - PLN 11.71 per 1 m<sup>2</sup>;</li> <li>▪ land associated with conducting business activities - PLN 1.34 per m<sup>2</sup>;</li> <li>▪ land under standing or flowing waters - PLN 6,66 per ha;</li> <li>▪ other land - PLN 0,71 per 1 m<sup>2</sup>;</li> <li>▪ undeveloped areas included in the regeneration plan, for which the local spatial development plan provides for housing, services or mixed-use development - PLN 4.39 per m<sup>2</sup>.</li> </ul> <p>Built infrastructure (fences, siloes / tanks, roads, etc.) is subject to real estate at 2% of their value (initial value for corporate income purposes is treated as the tax base).</p> <p>The tax is payable in instalments proportionate to the tax obligation time period, with quarterly deadlines.</p>
<p><b>23. Tax rulings</b></p>	<p>An <b>individual tax ruling</b> may relate to <b>both past and future transactions</b>, although the scope of the safeguard granted by obtaining a ruling differs in each of those cases. If the request relates to <b>future transactions</b> (i.e. the tax implications of the transaction take place after the ruling is delivered), the applicant benefits from a <b>complete safeguard</b>, i.e. implementing the approach accepted in the ruling will not result in any tax arrears. If the ruling relates to a past transaction and there is an <b>adverse reply</b>, any specified tax arrears <b>must be paid for</b>.</p> <p>An unfavorable individual tax ruling <b>can be challenged</b> to the tax authorities, and after that to administrative courts.</p> <p>The application for a binding tax ruling is subject to a standard administrative fee of 40 PLN per question.</p>

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