

# Transfer Pricing Alert

February 2023

Tax  
Law  
Audit  
Advisory  
Accounting



## The deadline for submitting a notification regarding the obligation to provide information on a group of entities (CBC-P) for 2022 is approaching

By March 31, 2023 all entities operating in Poland whose financial year corresponds to the calendar year and belonging to capital groups that are subject to the CbC reporting obligation (Country-by-Country Report, CbC-R) are obliged to submit a CbC-P notification for 2022 to the Head of the National Revenue Administration (KAS).

### CBC reporting:

#### CAPITAL GROUPS SUBJECT TO CBC REPORTING

Pursuant to the Act on the exchange of tax information with other countries, **the CbC reporting obligation applies to groups of entities** whose consolidated revenue in the previous financial year exceeded:

- **PLN 3,250 million** (if the capital group prepares consolidated financial statements in PLN) or
- **EUR 750 million** or its equivalent (if the capital group prepares consolidated financial statements in a currency other than PLN).

The CbC reporting obligation generally rests with the parent company, which notifies that it is itself the reporting entity for the entire group.

**At the same time, it must be remembered that the other entities in the group have their own reporting obligations. If the CbC reporting obligation is confirmed, these entities are obliged to submit a CbC-P notifications.**

By submitting a CbC-P notification, entities indicate the CbC reporting entity, its identification details and state or territory in which the CbC Report will be filed.

#### DEADLINE

CbC-P notification shall be submitted within **3 months from the end of the reporting financial year of the capital group.**

**Entities with a group reporting year corresponding to the calendar year are required to file a notification for 2022 by March 31, 2023.**

#### FORM

The CbC-P notification shall be submitted exclusively in electronic form using the *e-Deklaracje* system.

#### CONSEQUENCES OF FAILURE TO COMPLY

According to the Act on Exchange of Tax Information with Other Countries, a taxpayer who has failed to comply with the obligation to submit a CBC-P notification or has submitted an incomplete or inconsistent notification with the data held, may be fined with a penalty up to **PLN 1 million** imposed by the Head of KAS.

**This document has been prepared for information purposes only and covers general nature. Before taking any action based on the above information, we recommend that you obtain a valid opinion of TPA experts.**

## CONTACT US



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