

TAX CHANGES IN POLAND

An overview of upcoming changes for 2024



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Minimum income tax



From 2024 the minimum tax is applicable to taxpayers who have recognized a tax loss or profitability not exceeding 2% in a given year.



The rate of this new tax is **10%** of the taxable base, consisting of:

- **1.5%** of income (other than capital gains; operational income)
- Costs of debt financing for related entities exceeding **30%** of EBITDA
- Costs of acquiring specific services or intangible rights (including advisory services, market research, fees for the use or right to use licenses, copyrights, etc.) incurred to related parties, exceeding **PLN 3.000.000 + 5%** of the tax EBITDA value.



EXEMPTIONS

The new regulation does not apply to:



Entities starting operations in the year of commencement and in the two subsequent tax years



Entities with revenues at least 30% lower than those earned in the preceding tax year



Entities whose shareholders are exclusively individuals and do not directly or indirectly own 5% of shares or stocks in other entities



Entities within a group of at least two companies, where one company holds a direct **75% share** in the capital of the remaining companies in the group throughout the tax year, if

- the tax year of the companies covers the same period and
- the calculated share of the total income of the companies in their total income is greater than 2%



Small taxpayers.



Taxpayers can choose a simplified method of determining the taxable base, which is an amount equal to **3%** of revenue from a source other than capital gains.

National e-Invoice System (KSeF)



Taxpayers will not be obliged to issue electronic invoices in KSeF in 2024 and 2025.

KSeF will be mandatory:

- from 1 February 2026 for entities that exceeded PLN 200 million turnover in the previous year
- from 1 April 2026 for all entities.



IMPORTANT DETAILS



In 2024 invoices from cash registers can be issued in the current form.



Fiscal receipts with a VAT identification number will continue to be considered simplified invoices.



Consumer invoices (B2C) will not be covered by KSeF.



Tickets serving as invoices (including toll receipts on toll roads) are excluded from KSeF.



Invoices issued in OSS and IOSS procedures will also be excluded from KSeF.



Liberalization of sanctions.



Elimination of corrective notes in KSeF and outside KSeF.

Local taxes may be higher



Local authorities will be able to establish higher rates for land tax, building tax, vehicle tax etc.

VAT



From April 1, the 5% VAT rate on basic foodstuffs returned.

CIT | JPK_CIT (obligation to keep books electronically and sending to tax authorities)



CIT taxpayers will be required to submit accounting books to tax authorities based on the current JPK-KR (known as JPK-CIT). This obligation will apply for the first time in 2025 and will result, among other things, in reporting of detailed accounting records at the analytical level.



JPK_CIT introduces CIT codes and a dictionary of account markers, which will require taxpayers to map with the list developed by the Ministry of Finance.



The new JPK_CIT scheme means modifications to financial, ERP and reporting systems for taxpayers and forces a large integration with KSeF system (point 2). In addition, it requires standardization of the chart of accounts and systemic reconciliation of accounting and tax results.



JPK_CIT will be effective as of:

- December 31, 2024, for large CIT taxpayers (revenues exceeding 50 million EUR) and tax capital groups
- December 31, 2025, for other CIT/PIT taxpayers obliged to submit JPK_VAT
- December 31, 2026, for other entities

Pillar II – Global Minimum Tax



Applicable to international groups of enterprises (MNE - Multinational Enterprise) with revenues of 750 million EUR or higher.



From 2024, EU countries should begin implementing EU Directive 2022/2523 on the global minimum tax.



On 25 April 2024, draft law introducing a global equalisation tax (Global Minimum Tax) has been published, which is currently at the opinion stage.

CBAM (Carbon Border Adjustment Mechanism)



The CBAM regulation came into force in the transitional phase on October 1, 2023, and the first CBAM report for the fourth quarter of 2023 must be submitted by the end of January 2024.



CBAM is an instrument aimed at offsetting the costs associated with CO2 emissions for goods imported into the EU and EU goods.

Transfer Pricing



The deadline for submitting TPR Information for 2022 has been extended to January 31, 2024.



New TPR Explanations have been published by the Ministry of Finance.



BEFIT Directive – plans for harmonizing transfer pricing regulations in the European Union.

SUP Directive



Obligation for entrepreneurs offering single-use packaging products to collect the fee.



Additional registration and reporting obligations.



Obligation to keep certain records, including records of the number of packages purchased and issued to end users.



From July 1, 2024, regulations imposing administrative fines for not ensuring the availability of alternative packaging and for introducing beverages in single-use plastic bottles with a capacity of up to three liters without attached caps and lids made of plastic will be in force.

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Get in touch with us

E-mail: poland@accace.com

Tel.: [+48 22 313 29 50](tel:+48223132950)

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