

31 December 2024 is the deadline to fulfil obligations to publish information on the execution of tax strategy for the tax year

● 22 OCTOBER 2024 ●

We would like to remind you that **31 December 2024** is the deadline for fulfilling the obligations regarding the publishing information on the implemented tax strategy for 2023. For taxpayers whose tax year does not match the calendar year, the deadline is the last day of the 12th month after the end of the tax year.

Who is affected by the obligation?

All CIT tax groups and taxpayers whose tax year matches the calendar year and whose revenues in 2023 exceeded EUR 50 million are obliged by the end of 2024:

1. Prepare information on the execution tax strategy for the tax year 2023.
2. Publish the information on the implemented tax strategy on their website.
3. Provide, by means of electronic communication, the appropriate head of the tax office with information on the address of the website on which information on the implemented tax strategy has been published.

What should the strategy contain?

Information on the implemented tax strategy should contain the elements indicated in Article 27c, point 2 of the Corporate Income Tax Act, including, inter alia, information on:

- ✓ applied tax processes and procedures and voluntary forms of cooperation with tax authorities,
- ✓ the taxpayer's fulfilment of tax obligations, including submitted reports on tax arrangements (MDR),
- ✓ submitted applications for general interpretation, individual interpretation, binding VAT rate information and binding excise information,
- ✓ transactions with related parties, the value of which exceeds 5% of the balance sheet total of assets,
- ✓ planned or undertaken restructuring activities that may affect the tax liability of the taxpayer or its related parties.

First penalties for non-publication

Data from the MF shows that for the years 2020 to 2022, 50 proceedings were initiated for failure to publish information on the tax strategy pursued, three of which resulted in penalties, in one case the penalty was waived, and 46 proceedings are still pending.

How can we help?

We are ready to support you throughout the process of preparing and publishing information on the implemented tax strategy, including the correct compilation and selection of data. If your

company prepared information on the implementation of the strategy for the previous year, we would help you update it.

The preparation of information on the implemented tax strategy additionally allows for the systematisation, as well as the verification of the company's tax procedures and processes. It is helpful for other reporting, including ESG corporate governance, which is mandatory for an increasing number of companies each year.

We would be happy to discuss possible support from our side.

If you have any questions, please contact:

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or your advisor from MDDP.

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