

## On January 1, 2025, new real estate tax regulations come into effect

• 2 DECEMBER 2024 •

On November 29, 2024, the Law of November 19, 2024, amending the rules for real estate taxation (PON) was published in the Journal of Laws.

The changes particularly concern the scope of taxable property. Other taxation rules have been retained, i.e., among other things, buildings will be taxed on floor space, and structures on depreciation value. The subject of these changes is not the introduction of a cadastral tax.

The new regulations, which will determine the amount of liability in the PON for the year 2025, will mostly affect business entities. This is because this group of taxpayers is the only one obliged to tax structures, the definition of which will undergo the deepest modification in more than 20 years! A new Appendix 4 has been added to the Law on Local Taxes and Fees, containing 28 types of structures grouped according to their utility or technical features.

**Key changes include new definitions of:**

- building;
- a structure (without reference to the Construction Law);
- a permanent connection to the ground;
- construction object.

Despite announcements by the Ministry of Finance of its desire to preserve the fiscal status quo, for some entrepreneurs the upcoming changes will certainly involve an increase in the fiscal burden. Those in the industrial sector should be particularly careful about their tax settlements in 2025. The most controversial element of the new regulation is the broad tax base for technical devices and industrial installations, among others through the category of construction equipment. It is not only the technical aspect of the asset that matters, but also the function and use. For some industries, such as RES, the new regulations have been favorably structured. Nevertheless, the degree of complexity of the new regulations does not completely exclude the risks of taxation by tax authorities of certain technical equipment serving RES facilities, such as transformers.

Exceptionally, in 2025 taxpayers can take advantage of the deadline for filing property tax returns, which has been extended by 2 months, i.e. until March 31, 2025. However, it is necessary to notify the competent authority in writing and make tax installment payments within the statutory deadlines in the amount of the average tax installment for 2024.

The scope of the changes is so large that it is worth considering full verification of the property to be taxed. If you have any doubts about the implementation of the new regulations to your assets, we encourage you to contact MDDP experts:

**Rafal Kran**

[rafal.kran@mddp.pl](mailto:rafal.kran@mddp.pl)

(+48) 693 290 919

[LinkedIn](#)

**Lukasz Szatkowski**

[lukasz.szatkowski@mddp.pl](mailto:lukasz.szatkowski@mddp.pl)

(+48) 570 898 499

[LinkedIn](#)

or with your advisor from MDDP.

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