

January 2, 2024 expires the deadline for the publication of the tax strategy report for the 2022 tax year

• NOVEMBER 6, 2023 •

Who is obliged?

The obligation to publish a tax strategy report applies to **tax groups** and **taxpayers with revenues exceeding EUR 50 M in 2022**.

In addition to the publication itself, taxpayers must inform the head of the relevant tax office of the publication and the address of the website on which the report has been published.

Failure to comply with the above obligations is subject to a fine of up to **PLN 250,000**.

Deadline

For taxpayers with tax year corresponding to the calendar year, the obligation to publish the report and send the information for 2022 should be performed by **January 2, 2024**. For taxpayers with tax year does not correspond to the calendar year, the deadline expires on the last day of the 12th month after the end of the tax year.

Information to be disclosed in the publication

Information to be published relates mainly to:

- ✓ implemented tax processes and procedures and voluntary forms of cooperation with the Head of National Fiscal Administration,
- ✓ the taxpayer's performance of its tax obligations, including submitted information of the tax schemes (Mandatory Disclosure Rules),
- ✓ applications for general and individual tax rulings, as well as for VAT rate binding information (WIS) and binding excise tax information (WIA),
- ✓ related party transactions exceeding 5% of total assets,
- ✓ planned or undertaken restructuring actions that may affect the tax liability of the taxpayer or its related entities.

Information covered by commercial, industrial, professional or trade secrecy is not subject to publication. The tax strategy report therefore does not have to include sensitive information on transactions carried out or commercial agreements concluded and their terms, as well as company's processes, the disclosure of which could be used by competitors.

Possible change of regulations

The Ministry of Finance has commenced a pre-consultation on tax transparency, including the obligation to publish a tax strategy report. The experts who are taking part in the consultations primarily draw attention to the need to clarify the current regulations, including the concept of business secrecy. According to them, it is also important to ensure that data in the report is not duplicated with information made available on the basis of separate regulations, as well as to take into account the type and specifics of the entity.

It seems that the current regulations will also need to be clarified, as the reports published so far differ significantly in the scope and content of the disclosures.

How can we help?

We are ready to support your company in the proper preparation and selection of the data that should be included in the tax strategy report. If your company prepared a report for the previous year, we will help you update it.

The preparation of the report additionally allows the company's tax procedures and processes to be systematised as well as reviewed. 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 are interested in the impact of the above regulations on your business, please contact:

Magdalena Zamoyska

magdalena.zamoyska@mddp.pl

+48 606 234 976

[LinkedIn](#)

Paweł Goś

pawel.gos@mddp.pl

+ 48 602 704 577

[LinkedIn](#)

or your advisor from MDDP.

This Tax Alert does not constitute legal or tax advice. MDDP Michalik Dłuska Dziedzic i Partnerzy spółka doradztwa podatkowego spółka akcyjna is not responsible for the use of the information contained in the Alert without prior consultation with legal or tax advisers.

#More about MDDP: [link](#)

