

Deadline for real estate companies to report is approaching

• 1 FEBRUARY 2024 •

In 2024, exceptionally, by April 2, real estate companies and their shareholders are obliged to file information in the case of information submitted by:

- **real estate companies** - about the entities that, directly or indirectly, hold shares, together with the number of such shares held by each of them,
- **taxpayers who are shareholders (partners) in real estate companies** – about the number of shares (total rights and obligations, participation titles or rights of a similar nature) held, directly or indirectly, in this real estate company.

The information must be submitted via electronic means on official forms (forms CIT-N1/PIT-N1 are applicable for real estate companies and forms CIT-N2/PIT-N2 for their shareholders) to the relevant tax office.

Non-submission of the information, failing to file it on time, or stating untruths in it, may result in penal and fiscal liability.

Definition of a real estate company

A real estate company is an entity that fulfils all of the following conditions:

- is not an individual,
- owns (also indirectly) real estate located in Poland, the value of which exceeds PLN 10 million,
- the value of these real estate constitutes at least 50% of the entity's assets value,
- at least 60% of its revenues comes from: rental, lease, leasing (and other contracts of a similar nature), the sale of real estate or rights to real estate, shares in other real estate companies or the sale of such companies (this condition does not apply to entities beginning their business activity).

Who is required to file the information?

- real estate companies and
- taxpayers holding (also indirectly) in real estate company shares (or other similar rights) giving them at least 5% of voting rights, rights to share in the profits of a partnership, the total number of participation titles or rights of a similar nature.

How can we help?

- We will be happy to assist you with the above reporting obligations, in particular in:
- identifying real estate companies in the group structure,
- identifying entities obliged to file the information,
- completing the information and preparing it for submission,
- determining the tax offices competent to file the information,

- obtaining the Polish tax identification number for shareholders obliged to submit the information,
- filing the information on your behalf under power of attorney.

If you need our support in this regard, please feel free to contact us:

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