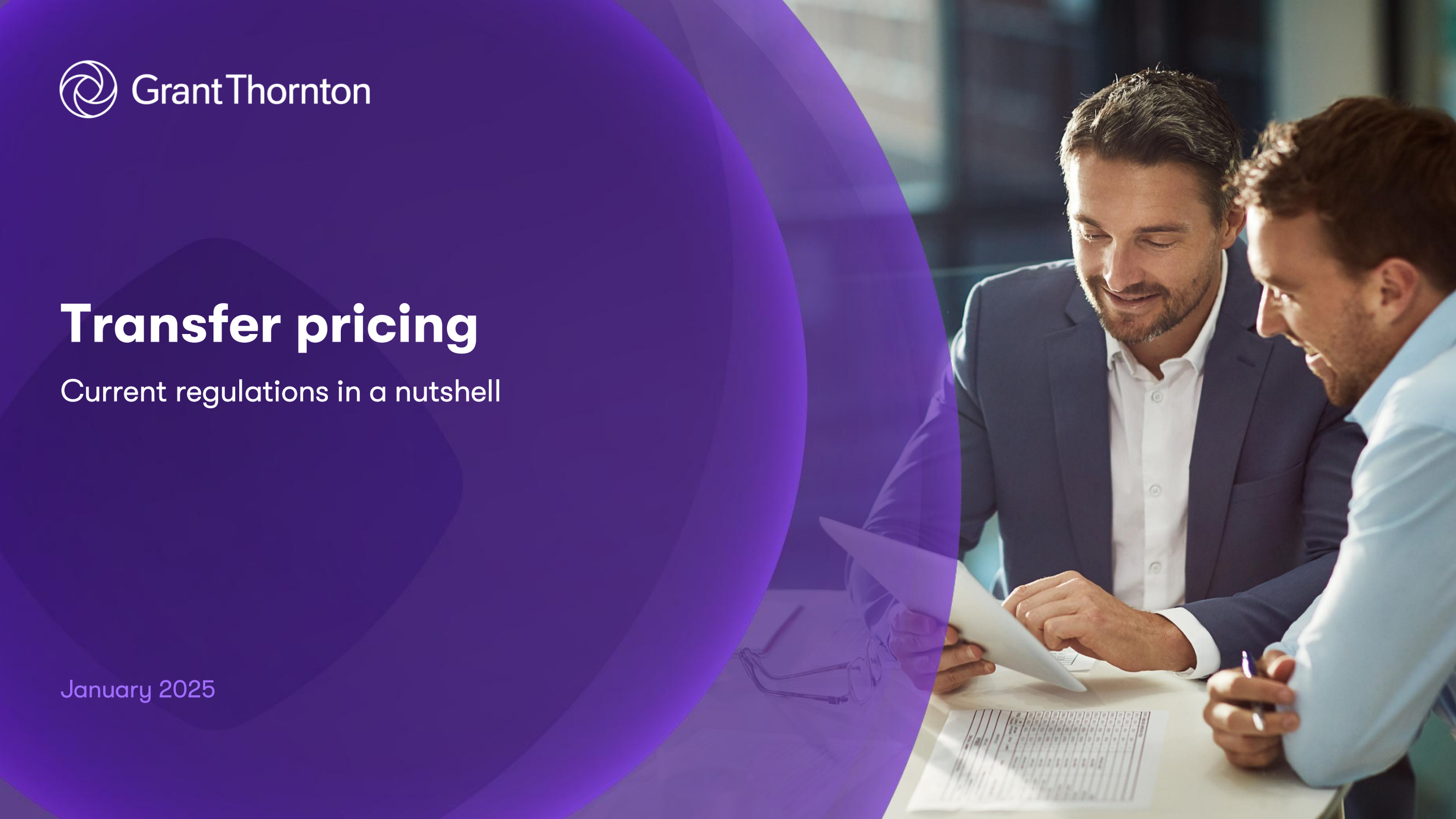
Grant Thornton

Transfer pricing

Current regulations in a nutshell

January 2025



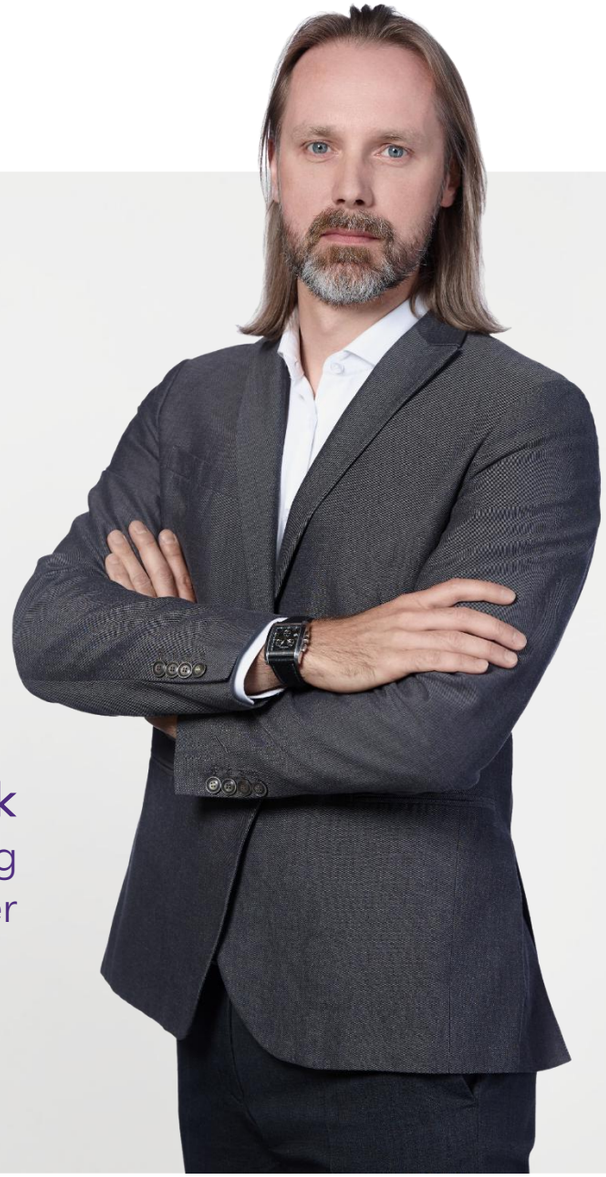
Dear Readers,

The area of intercompany transactions remains one of the key focus points for tax audits, both in Poland and across various jurisdictions worldwide - not limited to Europe.

As such, we are pleased to present our updated annual guide on transfer pricing. This publication focuses on regulations applicable in Poland.

In this study, we have prepared a summary of current regulations that apply to transactions carried out after 31 December 2023. In a short, transparent and yet complete material, we have endeavored to provide you with a tool that will allow you to easily navigate through current statutory requirements.

We believe that the material will be helpful to you.



Anatol Skitek
Transfer Pricing
Team Partner

Local File

Essential Information

The basic document presenting the relations between related parties is the transfer pricing documentation, which must be prepared by entities that enter into transactions that meet the criteria referred to in the income tax acts (CIT and PIT acts). The potential obligation to prepare local transfer pricing documentation (Local File) may also apply to transactions concluded with "tax havens".

Who?

Taxpayers carrying out transactions whose value exceeds the thresholds set out in the CIT and PIT Acts are required to prepare local transfer pricing documentation (Local File) (cf. information presented on the next slide).

When?

Local transfer pricing documentation (Local File) in electronic form must be prepared by the end of the 10th month following the end of the fiscal year.

Transfer pricing analysis

- Taxpayers obliged to prepare local transfer pricing documentation (Local File) are also obliged to perform a transfer pricing analysis,
  i.e. a benchmarking or compliance analysis for each transaction separately.
- This is because the purpose of the Local File is to prove the market nature of transactions with related parties.
- A correct transfer pricing analysis is also important because the results of the analysis are presented in the transfer pricing information (TPR), which in turn is a synthetic source of data for the tax authorities and serves, among others, the purpose of selecting entities to be audited.
- The transfer pricing analysis is updated at least every 3 years, unless a change in the economic environment significantly affects the analysis and justifies an update.

Remember!

Upon request of the tax authorities, entities obliged to prepare local documentation shall submit it **within 14 days** from the date of service of the request.

In addition, the legislator provided for the necessity to prepare the documentation (without analysis) upon request of the tax authority for transactions not subject to documentation **within 30 days** from the date of service of such request.

The local documentation (Local File) **may not contain the transfer pricing analysis** in the case of controlled transactions concluded by related parties that **are micro or small businesses** and for non-controlled transactions with entities from so-called **"tax havens"**.

Local File

In the face of determing documentation obligations

In order to determine whether an entity is required to prepare local transfer pricing documentation, it is necessary to verify the **value of the executed transaction** in a given financial year.

The Local File should be prepared for a transaction of a homogeneous nature, whose value exceeds certain documentation thresholds in the financial year.

Transaction type	Value threshold (PLN net)	Basis for determining the threshold	Threshold determination
Financial transactions	10 million	Available capital - in case of a borrowing, loan and deposit Nominal value - in case of bond issue Guarantee sum - in case of surety or guarantee	Documentation thresholds are determined separately for: • each controlled transaction of homogeneous nature, • cost and revenue side. Value of the controlled transaction of a homogeneous nature shall be determined irrespective of the number of accounting records, payments made or received and the related entities with whom the controlled transaction is concluded.
Commodity transactions	10 milion	Specific value for the controlled transaction	
Service transactions	2 milion		
Other transactions	2 million		
Allocation of income (loss) to a foreign establishment	2 milion	Value of allocated revenues or costs	
Contract of a company without legal personality	2 million	The total value of contributions made to such a company	
Transactions with "tax havens"	2.5 million	Value applicable to a transaction made with an entity from a so-called "tax haven" - in the case of a financial transaction	In the case of transactions with entities from so-called "tax havens", the criterion of relationships between entities is not important. This means that after exceeding the indicated limits, the documentation obligation arises even if the taxpayer carries out transactions with an independent counterparty
	500 thousand	Value applicable to a transaction made with an entity from a so-called "tax haven" - in the case of a transaction other than a financial transaction	

Remember!

The value of the controlled transaction shall be reduced by value added tax to the extent that such tax represents deductible input tax.

The tax authority has the right to examine the arm's length of the terms of transactions concluded between related entities irrespective of whether or not transfer pricing documentation is required.

Gratuitous benefits

Be aware of transactions without remuneration

Companies belonging to corporate groups should carefully analyse whether there are indications that they achieve or provide gratuitous benefits, especially since transactions of this type are of interest to the tax authorities. Under current transfer pricing legislation, **transactions carried out without an agreed remuneration are also subject to documentation obligations**.

A gratuitous benefit transaction qualifies for the documentation obligation if the value of the benefit exceeds the statutory threshold set out in Article 11k(2) of the CIT Act for the relevant category of controlled transaction (e.g. in the case of a gratuitous guarantee, the value of the transaction will be the guarantee sum).

Following the preparation of the transfer pricing documentation, the taxpayer is obliged to submit to the relevant tax administration authorities a statement on the preparation of such documentation, in which it simultaneously confirms the arm's length of the terms and conditions applied in the documented transactions.

Under the legislation in force until the end of 2021, the issue of the signature of the statement on transfer pricing for a gratuitous benefit raised many doubts. A declaration by the taxpayer's management of the arm's length nature of the transaction in a situation where no remuneration was present, could - in case the tax authority considered the transaction as non-market - involve the risk of making a statement with false content, thereby exposing the responsible persons to penalties under the Fiscal Penal Code (hereinafter also: FPC).

In the law amended under the so-called Polish Deal (Polski Ład), it was clarified that the recognition of tax revenue from a gratuitous or partially gratuitous benefit received enables the signing of a statement on the marketability of prices.

> **Article 11t paragraph 2b of the CIT Act**
>
> For the purposes of the statement, where goods or rights or other benefits in kind constituting revenue are received gratuitously or partially against consideration, transfer prices shall be deemed to be determined on terms that would have been agreed upon between non-affiliated entities, if that revenue was recognised for tax purposes in accordance with the arm's length principle.

It is important to note that the aforementioned provision applies to transactions carried out as of January 1st 2022, and can therefore only be applied to TP statement made for the 2022 tax year.

Remember!

Examples of gratuitous benefits

- Guarantees
- Use of a trade mark
- Licences
- Group process support
- Services of Board Members
- Tooling contracts

Master File

The group can (must) do more!

The group transfer pricing documentation, the so-called Master File, is a synthetic description of a capital group, which is supposed to enable the knowledge of its functioning principles, transfer pricing policy, intra-group settlements and the economic context of the transactions carried out by individual entities belonging to the group.

The obligation to prepare group transfer pricing documentation (Master File) applies to a more significant group of taxpayers in terms of protecting the fiscal interests.

Who?

Related parties:
consolidated by the full or proportional method,
belonging to a group of related parties:

- ✓ for which a consolidated financial statement is prepared, and
- ✓ whose consolidated revenues exceeded PLN 200,000,000 or its equivalent in the previous financial year

When?

The group transfer pricing documentation (Master File) must be prepared by the end of the 12th month following the end of the fiscal year.

Group documentation (Master File) may be prepared by another entity related to the group.
A Master File received from another group company always requires verification for compliance with Polish regulations. Therefore, taxpayers should plan the Master File preparation process in advance.

Group documentation (Master File) may be prepared in English.
In such a case, the tax authority may request that the group documentation (Master File) be submitted in Polish within 30 days of receipt of the request.

Remember!

Only entities that are required to prepare local transfer pricing documentation (Local File) for transactions with related parties are required to have a Master File.

Under the current legislation, failure to include a Master File in the local documentation (Local File) - where such an obligation has occurred - is sanctioned under the Fiscal Penal Code and punishable by a fine of up to 720 daily rates.

Safe harbours

Safe harbour for transfer pricing

The transfer pricing legislation provides for simplified settlement rules, where the authority shall not determine the taxable person's income (loss) in terms of the interest rate on a borrowing or the amount of a service charge. Those kind of transactions are also exempted from the obligation of preparing transfer pricing documentation (local file). However, in order to benefit from the simplified rules, it is necessary to meet the cumulative criteria laid down in the act.

Loans

- the interest rate of the loan on the day of the conclusion of the agreement* shall be determined on the basis of a base interest rate and a margin **laid down in a notice issued by the Minister of Finance**
- the loan is concluded for a period not exceeding **5 years**
- **no fees other than interest** are payable in connection with the granting or servicing of the loan, including commissions or premiums
- the total amount of loans granted or received with related parties during the financial year is **no more than PLN 20 million or its equivalent**

* the date of conclusion of the loan agreement shall also be regarded as the date of amendment to the loan agreement, if the amendment concerns the interest rate of the loan

Low value-added services

- services supporting the business activity of the service recipient which are not the subject of the group's main activity (listed in Appendix 6 to the CIT Act)
- are not resold by the service recipient
- the value of these services provided to unrelated entities constitutes no more than 2% of the value of these services provided jointly to related and unrelated parties
- the mark-up on the cost of these services was determined using the cost-plus method or the net transaction margin, and is:

01 no more than 5% of the costs (if purchased)

02 not less than 5 % of the costs (if provided)

- the service recipient has a calculation of the cost base, method of application and justification for the selection of allocation keys and a description of the transaction (including analysis of functions, risks and assets)

Remember!

Beware of "tax havens"!

The provisions on safe harbors do not apply if the lender or service provider is an entity residing, having its registered office or management in a country or territory applying harmful price competition.

The use of simplifications in the field of loan agreements may be recognised as a tax scheme to be reported within the meaning of the provisions of the Tax Ordinance.

Exemptions

When is there no documentary obligation?

The transfer pricing regulations provide for a number of exemptions from the obligation to prepare transfer pricing documentation. The following are the exemptions that most taxable persons benefit from:

Which transactions?

transactions concluded exclusively by national entities

- parties to the transaction do not benefit from individual exemption from CIT
- parties to the transaction **do not benefit from exemptions** for economic activities carried out in special economic zones or covered by a decision on support under the Act of 10 May 2018 on support of new investments
- parties to the **transaction did not suffer a tax loss (in the source of income in which the transaction with related parties has been recognized)**

The criteria are symmetrical!

In order to benefit from the exemption for domestic entities, both parties to the transaction must comply with all the requirements set forth in CIT and PIT acts jointly.

Loss, but from a specific source of income

According to the current interpretations of the tax authorities, the fulfilment of the tax loss condition should be determined on the basis of the source of revenue to which the controlled transaction belongs.

What about TPR?

The exemption applies only to the preparation of transfer pricing documentation, but does not eliminate the obligation to submit completed TPR-C or TPR-P form.

- transactions covered by APA, an investment **agreement or a tax treaty**
- transactions the total value of which **does not permanently constitute revenue or tax-deductible expenses**, excluding financial transactions, capital transactions and transactions concerning investments, fixed assets or intangible assets
- transactions between entities forming **tax capital groups**
- transactions subject to **safe harbours** (once statutory conditions have been fulfilled)
- **re-invoicing transactions** (once statutory conditions have been met)

Remember!

The cost re-invoicing transaction is exempt from Local File once the statutory conditions are met.

Re-invoices

- no added value related to of re-invoiced costs
- no additional profit mark-up
- no direct connection to another controlled transaction
- settlement between related parties takes place as soon as payment is made to an unrelated party
- the related party is not located in a so-called "tax haven"
- if the cost re-invoicing transaction used allocation keys to calculate the amount of the re-invoices - the taxpayer should have the type and amount of costs included in the calculation, how the allocation keys were applied and why they were chosen, a description of the transaction flow, including an analysis of the functions, risks and assets

Transfer pricing adjustments

Assistance or impediments

The applicable provisions of the CIT Act and the PIT Act define the possibility to make transfer pricing adjustments. The adjustment has a direct impact on the taxable person's level of revenue or tax-deductible expenses and is recognised in the year to which it relates. However, in order to make a transfer pricing adjustment in accordance with applicable law, the taxable person must meet the following criteria:

01
In the controlled transactions subject to the adjustment, market conditions were originally established.

02
There has been a change in material circumstances affecting predetermined conditions in controlled transactions or the taxable person has data on the actual costs incurred or revenues generated that are the basis for calculating the transfer price.

03
Adjustments are made by both parties to the transaction, at the same amount, and at the time of the adjustment, the taxable person has a statement or accounting evidence to this effect from the related entity.

04
There is a legal basis for the exchange of tax information with the country in which the related party has its residence, registered office or central administration.

Remember!

Tax return

The adjustment may be included in the tax return for the year to which the adjustment relates or an adjustment may be made to the submitted return
– if the conditions specified in the CIT Act are met after the tax return submission.

Transaction reclassification

Taxpayer, beware - a dangerous tool in the hands of tax authorities!

From 2019 onwards, when determining the amount of income or loss, tax authorities may consider that in comparable circumstances unrelated entities guided by economic rationality would not have entered into a given transaction **(non-recognition)** or would have entered into another activity **(recharacterization)**.

If the tax authority considers that unrelated entities in such a transaction would not have entered into or would have entered into another transaction, the so-called "relevant transaction", the tax authority may:

- determine the taxable person's income (loss) without taking into account the controlled transaction; or
- determine the taxable person's income (loss) from the "relevant transaction" (instead of the controlled transaction).

Note!

Such a clause allows tax authorities to reclassify the transaction or to disregard it, and consequently to estimate the transfer price at their discretion.

The clarification of the functioning of these instruments is the implementation of the OECD Guidelines on the Prevention of Base Erosion and Profit Shifting (BEPS).

Remember!

The application of a transaction recharacterization shall not be based solely on the difficulty of verifying the transfer price by the tax authority or the absence of comparable transactions between unrelated entities in comparable circumstances.

Estonian CIT and transfer pricing

Taxpayer, look out for hidden profits!

Flat rate tax on companies' income, commonly referred to as the so-called Estonian tax, is a method of taxation that allows to minimize settlements with the tax office and accounting carried out in the company. The essence of the Estonian method of taxation is the postponement of tax payment until the moment when the company profits are consumed by partners.

Estonian CIT taxpayers

Joint stock companies, limited liability companies, limited partnerships, limited joint stock partnerships and simple joint stock companies upon **fulfilment of statutory conditions**.

Taxation of company profits

- **10%** of the tax base for small taxpayers and for taxpayers starting a business under these rules,
- **20%** of the tax base for other taxpayers.

Taxation of partner's dividend on preferential terms!

Tax on dividends paid to a partner is reduced by:

- **90%** of the amount of output tax of the company per share of the partner - in the case of small taxpayers,
- **70%** of the amount of due tax of the company per share of the partner - in the case of companies which are not small taxpayers.

Hidden profits

In order to limit the possibility of abuse of Estonian CIT contrary to its assumptions, not only dividend payments are taxed, but also other transfers, including but not limited to so-called hidden profits. Hidden profits are understood as monetary, non-monetary, pecuniary, gratuitous or partially pecuniary benefits made to shareholders, partners or **to entities directly or indirectly related to them**, including but not limited to:

- amounts of loans granted by the company to a shareholder or partner,
- donations, including gifts and offerings of all kinds,
- entertainment expenses,
- **the excess of the market value of a controlled transaction over the agreed price of that transaction**.

When transitioning to Estonian tax and carrying out transactions with related parties, these transactions must be at arm's length so as not to be considered hidden profits.

Remember!

Tax return

By the end of the 3rd month of the fiscal year, a taxpayer must file a tax return on the amount of income earned for the previous fiscal year. **The return is informative** - tax payment is made regardless of the submission of the return

Effective tax rate

With the Estonian method of taxation, **the effective tax rate is lower** than in the case of classical income tax. For small taxpayers it is 20% instead of 26.29% and for other taxpayers it is 25% instead of 34.39%.

TPR

The form includes a statement

Transfer pricing information (TPR)

One of the transfer pricing obligations is to submit, to **the head of the tax office** competent for the taxpayer, the transfer pricing information, **by the end of the 11th month** following the end of the fiscal year. The TPR must be reported by related parties:

- **obliged to prepare local transfer pricing documentation** (Local File) within the scope of controlled transactions covered by this obligation or
- carrying out controlled transactions **only with domestic entities** that are covered by the exemption.

The transfer pricing information shall include in particular:

01 Identification of the entity submitting the information and of the entity for which the information is submitted

02 General **financial information** of the entity (margin, profitability)

03 Information on transactions - **methods applied and transfer prices**

04 **Market parameters of the transaction** (determined by the benchmarking results)

05 Statement on preparation of local transfer pricing documentation (Local File) and determination of transfer prices in transactions covered by this documentation at arm's length

Remember!

Until the TPR is filed, it is necessary to perform transfer pricing analyses for each of the reported transactions - otherwise it will not be possible to complete the form correctly.

TPR

From a formal perspective

The preparation, signing and submission of TPR is possible using an online interactive form provided on the website by the Ministry of Finance.

The transfer pricing information is signed by:

natural person	- in the case of an affiliated entity that is a natural person
the person authorised by the foreign entrepreneur to represent him at the branch	- in the case of an affiliated entity which is a foreign entrepreneur with a branch in the territory of the Republic of Poland
head of the entity	- within the meaning of the Accounting Act and, where the entity is managed by a multi-member body, by a designated person who is a member of that body

In the case of a multi-member body, the TPR form may only be signed by one person (the so-called multi-signature is not allowed), but this does not relieve the other members of the body from liability for TPR failures. The transfer pricing legislation does not impose specific requirements for the appointment of a person to sign the TPR - this choice is informal.

It is essential that the person signing the TPR has a UPL-1 power of attorney and a qualified electronic signature.

Remember!

It is not permissible for a TPR to be signed by an attorney (including a proxy), with the exception of an attorney who is a lawyer (*pol. adwokat*), legal adviser (*pol. radca prawny*), tax adviser (*pol. doradca podatkowy*) or auditor (*pol. biegły rewident*).

The above professions are so-called professions of public trust. The concept of a profession of public trust is a specifically Polish creation and constitutes a profession of high social importance, the practice of which is allowed only after fulfilling the requirements set out in legal regulations.

CBC

Taxpayer, report!

Country-by-Country Reporting (CbC-R) provides information about an international capital group, presenting the group's activities broken down by country. The obligation to submit a CbC-R report rests with a domestic taxpayer who meets specific criteria.

Criteria

01
Meets the criteria of a parent company (within the meaning of the Accounting Act)

02
Has a subsidiary or a foreign permanent establishment outside the territory of the Republic of Poland

03
Belongs to a group that consolidates financial statements

04
The group's consolidated revenue in the previous financial year exceeded **PLN 3,250,000,000** or the equivalent of **EUR 750,000,000**.

However, members of international capital groups for which there is an obligation to prepare a CbC-R are required to submit a CbC-P notification. In the CbC-P notification, the taxpayer informs that:

- is a parent company, a designated unit or another unit that submits information about a group of entities, or
- indicates the reporting unit and the country or territory where information on the group of entities will be submitted.

Remember!

The CbC-R notification must be filed within **12 months** of the end of the financial year and the CbC-P notification within **3 months** of the end of the financial year.

Public CbC (new obligation)

Taxpayer, disclose!

As of June 22, 2024, an additional obligation for public Country-by-Country (CbC) reporting has been introduced. This requirement applies to multinational enterprise groups whose consolidated net revenue in each of the two consecutive financial years has reached or exceeded €750 million (approximately PLN 3.5 billion). In such cases, parent entities, independent entities, or subsidiaries, upon meeting certain conditions, are required to publish a report on income taxes in the polish National Court Register (KRS) and post the report on the entity's website for a minimum of five years.

Criteria

POLISH PARENT ENTITIES AND INDEPENDENT ENTITIES

The public CbC reporting obligation applies if the consolidated revenue of a parent entity in a capital group, or the revenue of an independent entity, exceeded €750 million (approximately PLN 3.5 billion) in each of the two consecutive financial years.

NOTE! If the activities of a parent entity along with its subsidiaries and branches, or the activities of an independent entity along with its branches, are conducted exclusively in Poland, such entities are exempt from the public CbC reporting obligation.

SUBSIDIARIES OF FOREIGN MULTINATIONAL GROUPS

The public CbC reporting obligation applies to subsidiaries if the following conditions are met:

A) Over the last two financial years, the subsidiary exceeds at least two out of the following three thresholds:

- Total assets ≥ PLN 25.5 million,
- Net revenue ≥ PLN 51 million,
- Employment ≥ 50 full-time equivalents (FTEs).

B) The ultimate parent entity, headquartered outside the European Economic Area (EEA), generates annual revenue exceeding €750 million in the last two financial years.

NOTE! **If the ultimate parent entity fails to publish the CbC report**, regardless of whether it is based within or outside the EEA, the Polish subsidiary must request the report or necessary data from the parent entity. If no response is received, the subsidiary must prepare and publish the report based on the information available, including a statement explaining the lack of full data from the parent entity.

BRANCHES OF FOREIGN ENTITIES

The public CbC reporting obligation also applies to branches whose revenue in each of the last two financial years exceeded PLN 51 million.

Remember!

The deadline for fulfilling the public CbC reporting obligation is **12 months from the end of the financial year**. For the 2025 financial year, reports will be required by the end of 2026.

The requirement for public CbC reporting **does not eliminate the existing obligations** to report to the Head of the National Revenue Administration (KAS).
CbC-R reports and CbC-P notifications must still be submitted in accordance with current regulations.

Sanctions

Taxpayer, secure yourself! Sanctions under the Tax Ordinance

In the event of a decision on transfer pricing regulations, the tax authority may establish the so-called additional tax liability which amounts to **10% of the sum** of unduly reported or overstated tax loss and not reported in whole or in part of the taxable income. In addition to sanctions, the taxable person must also take into account the obligation to pay the reduced income tax together with interest. In addition, the basic penalty rate may be increased if:

Condition 1. The basis for determining the additional tax liability **exceeds PLN 15 million** – in excess of that amount.

Condition 2. The taxable person **has failed to submit transfer pricing documentation** to the tax authority - for that part of the basis for determining the additional tax liability for which documentation was not submitted.

10%	20%	30%
In the event of an unduly recognised or overstated tax loss and income unrecognised in whole or in part as a result of the application of non-market prices	Where, in addition, condition 1 **or** condition 2 is met	Where, in addition, condition 1 **and** condition 2 are met **cumulatively**

Remember!

The overriding objective of introducing an additional tax liability is to discourage taxpayers from using non-market transfer pricing mechanisms.

Sanctions

Severe penalties also in the FPC

Transfer pricing liability issues are also regulated under the Fiscal Penal Code. The regulations provide for sanctions relating to non-compliance with the requirements for preparing **local and group transfer pricing documentation** and **information on transfer pricing (TPR)**. The legislator has provided for separate articles in this regard and has standardised the sanction rates.

Sanctions from the FPC

01 **Failure to prepare** local or group transfer pricing documentation / **failure to submit** a TPR	720 rates daily	In 2025, the rate will be set between PLN 155.53 and PLN 62.212
02 Preparation of local or group transfer pricing documentation / submission of TPR **not in accordance with the actual state of affairs**		maximum fine (720 rates × PLN 62,212) = PLN 44,792,640
03 Preparation of local or group transfer pricing documentation / submission of TPR **after the deadline**	240 rates daily	maximum fine (240 rates × PLN 62,212) = PLN 14,930,880

Remember!

All persons serving on the Management Board or the persons responsible for financial affairs of a company obliged to report are exposed to sanctions under the Fiscal Penal Code.

Non-performance or improper performance of transfer pricing documentation and transfer pricing information obligations exposes the head of the entity to **personal liability**.

Deadlines for FY 2024

Taxpayer, meet the "deadline"!

Local transfer pricing documentation (Local File) and transfer pricing analysis	Not later than the end of the 10th month following the end of the financial year
Transfer pricing information (TPR) together with a statement	Not later than the end of the 11th month following the end of the financial year
Group transfer pricing documentation so-called Master File	Not later than the end of the 12th month following the end of the financial year
Country-by-Country Reporting	Information on the CBC-R group of entities shall be submitted within 12 months from the end of the reporting financial year. CBC-P notification regarding which entity will prepare the information about the group shall be submitted within 3 months from the end of the reporting financial year of the group of entities.

Remember!

The indicated deadlines for the preparation of local documentation (Local File) and the submission of the TPR relate to the documentation obligations **for transactions entered into in the 2024 fiscal year and the next financial years.**

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Grant Thornton

Grant Thornton is one of the leading audit and advisory organizations in the world, present in 147 countries and employing over 68,000 professionals. In Poland, we have been operating for 30 years. Our team of 1,000 employees supports clients in areas such as tax, legal, transaction, and financial advisory, audit, as well as payroll and HR outsourcing, and accounting outsourcing.

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