Companies' preparation for JPK CIT

Business owners' opinions on the level of preparation for the JPK CIT requirement

July 2026

59,9%

of companies are still not properly prepared for the changes resulting from the JPK CIT

Introduction

The JPK CIT reporting obligation is becoming increasingly widespread.

As of the beginning of 2026, the requirement to maintain accounting records in a manner that allows for the transmission of data in the JPK CIT format has been extended to another group of taxpayers. This marks another stage in the digitization of accounting. It is worth noting that recent years have been a period of exceptionally rapid change for finance and accounting departments. Businesses must simultaneously adapt their organizations to numerous new regulations, ranging from the National e-Invoice System (KSeF) to the above-mentioned CIT JPK. In practice, this means not only updating IT systems but also restructuring accounting processes, internal procedures, and, in many cases, data management practices.
In response to the scale of these challenges, the legislature extended the deadline for submitting the first JPK_KR_PD files under the JPK CIT requirement from March 31 to July 31, 2026, giving businesses additional time to prepare for the new requirements.

The question therefore remains: were these additional months sufficient to adequately prepare organizations for their new obligations? The data analyzed in this report allows for a comparison of companies' reported readiness for reporting as of January and June of this year.

We invite you to read it!

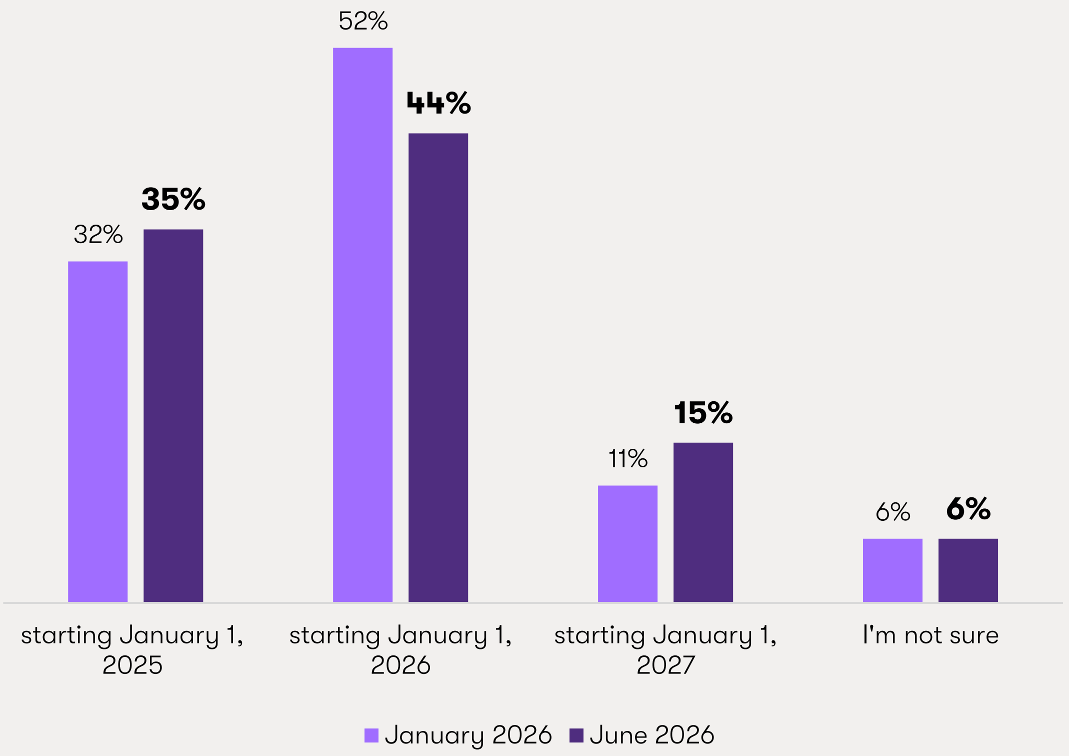
Three stages of JPK CIT implementation

The respondents included companies from every group required to file JPK CIT reports.

For many companies, maintaining accounting records in accordance with the JPK CIT requirements represents a fundamental change to their existing processes. Recognizing the scale of this change, the legislature decided to implement this requirement in phases. First, from 1 January 2025, the requirement applies to tax groups and the largest CIT taxpayers with revenues exceeding 50 million euros (with simplifications provided for during the initial phase). The second group, CIT taxpayers who file monthly JPK_V7M files, became subject to the requirement as of January 1, 2026. The third group - all other CIT taxpayers will be required to report only as of January 1, 2027.

In the conducted surveys, a relatively large percentage (32% and 35%) consisted of companies subject to the reporting requirement in the first phase. In turn, the largest percentage of respondents (52% and 44%) were representatives of the second group of entities, which will report under the new rules for the first time as early as this year. Significantly fewer taxpayers (11% and 15%) represent the third group of entities. Meanwhile, 6% of companies were still unable to determine which implementation phase applies to them. This may indicate that changes regarding the JPK CIT are still not being sufficiently communicated or analyzed within organizations, even though they directly affect companies' reporting obligations.

Chart 1. Which reporting phase does your company fall under?



Source: Survey conducted by Grant Thornton.

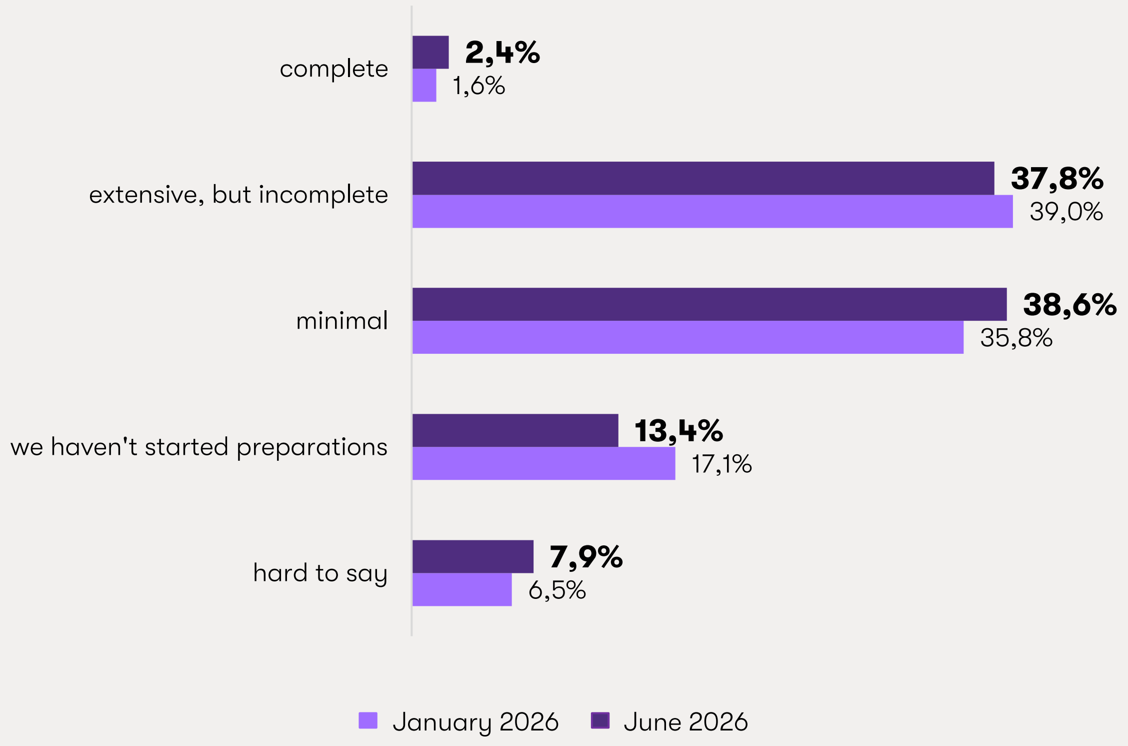
Companies still not ready enough

Didn't the extra time result in a significant increase in companies' readiness?

Although the JPK CIT system already covers 2 out of 3 groups of entities in practice, the level of actual preparedness among companies remains surprisingly low. Furthermore, a comparison of the survey results from January and June shows that the additional months allocated for preparation did not translate into a significant increase in companies' readiness. Indeed, the percentage of companies declaring full readiness rose only marginally, from 1.6% in January to 2.4% in June. Minor changes are also visible among companies that assess their level of preparedness as "high, but not complete." Their share fell from 39% to 37.8%. This may indicate that some organizations have indeed refined their processes and "moved up" to the group of fully prepared entities. However, it is also possible that as work progressed, companies identified further gaps and challenges that had previously gone unnoticed.

At the same time, the percentage of companies considering their level of preparedness to be low increased (from 35.8% to 38.6%). Thus, nearly 4 in 10 respondents still perceive significant shortcomings in adapting to the new requirements. On the positive side, there has been a decrease in the number of companies that have not yet begun preparations (from 17.1% to 13.4%). At the same time, the percentage of respondents who are unsure about their organization's level of readiness has increased (from 6.5% to 7.9%), which may indicate that some companies only realized the scale and complexity of the new requirements during the implementation process.

Chart 2. How would you rate your company's level of readiness to comply with the JPK CIT reporting requirement?



Source: Survey conducted by Grant Thornton.

Deadlines don't speed up preparations for the JPK CIT

Nearly one-third of the companies from the first group and nearly two-thirds of the companies from the second group are still not sufficiently prepared to report JPK CIT.

The survey results show that extending the preparation period for the JPK CIT reporting requirement did not translate into a significant increase in companies' readiness. Among companies subject to reporting starting in 2025, the percentage of companies declaring full readiness increased by only about 2 percentage points, and among those subject to the requirement starting in 2026, it remained virtually unchanged. However, the most significant change is evident among companies that had not yet begun preparations in January. In the first group, their percentage dropped from 7% to zero, and in the second, from 20% to 16%. This means that companies are increasingly less likely to ignore the JPK CIT requirement, though some of them are still putting off more intensive preparations until the "last minute".

Chart 3. Opinions of representatives from companies required to file JPK CIT reports starting in January 2025 regarding their companies' level of readiness to comply with this requirement.

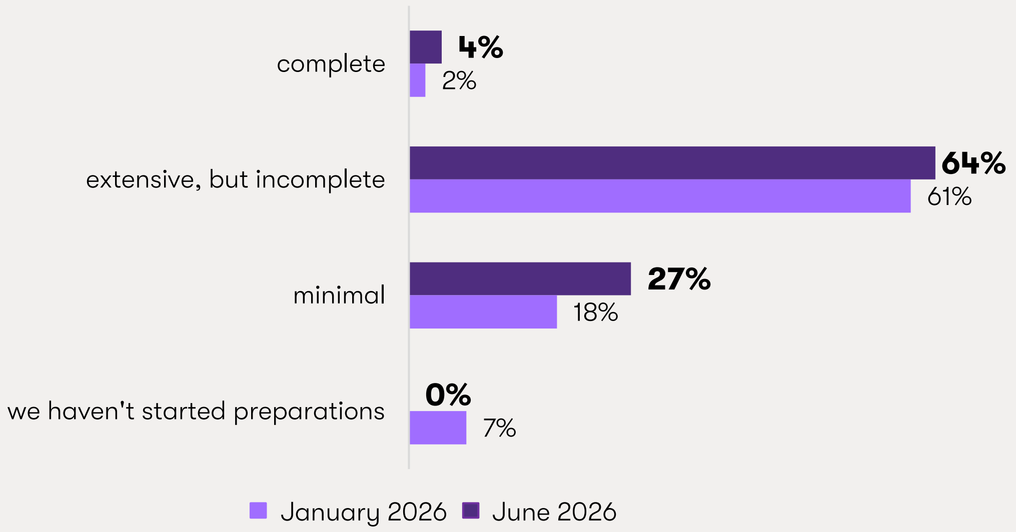
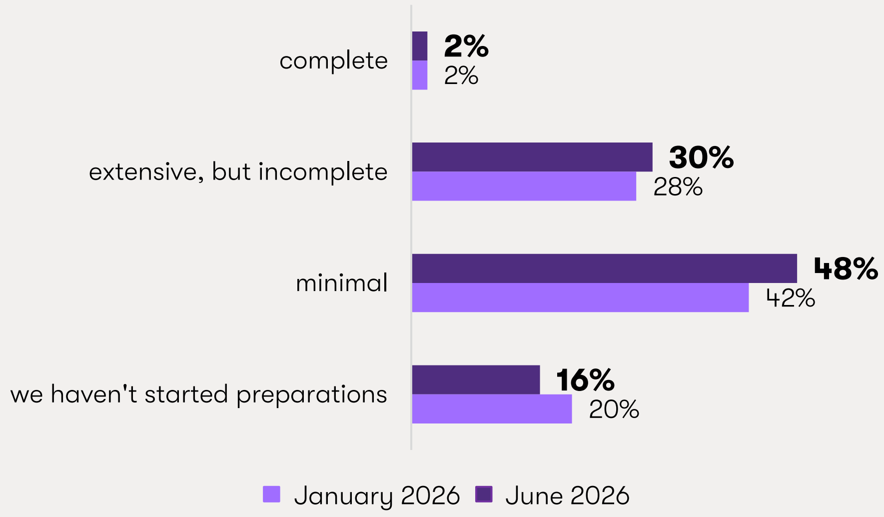


Chart 4. Opinions of representatives from companies required to file JPK CIT reports starting in January 2026 regarding their companies' level of readiness to comply with this requirement.



Source: Survey conducted by Grant Thornton. The data analyzed did not include "I don't know" responses provided by respondents.

JPK CIT vs KSeF

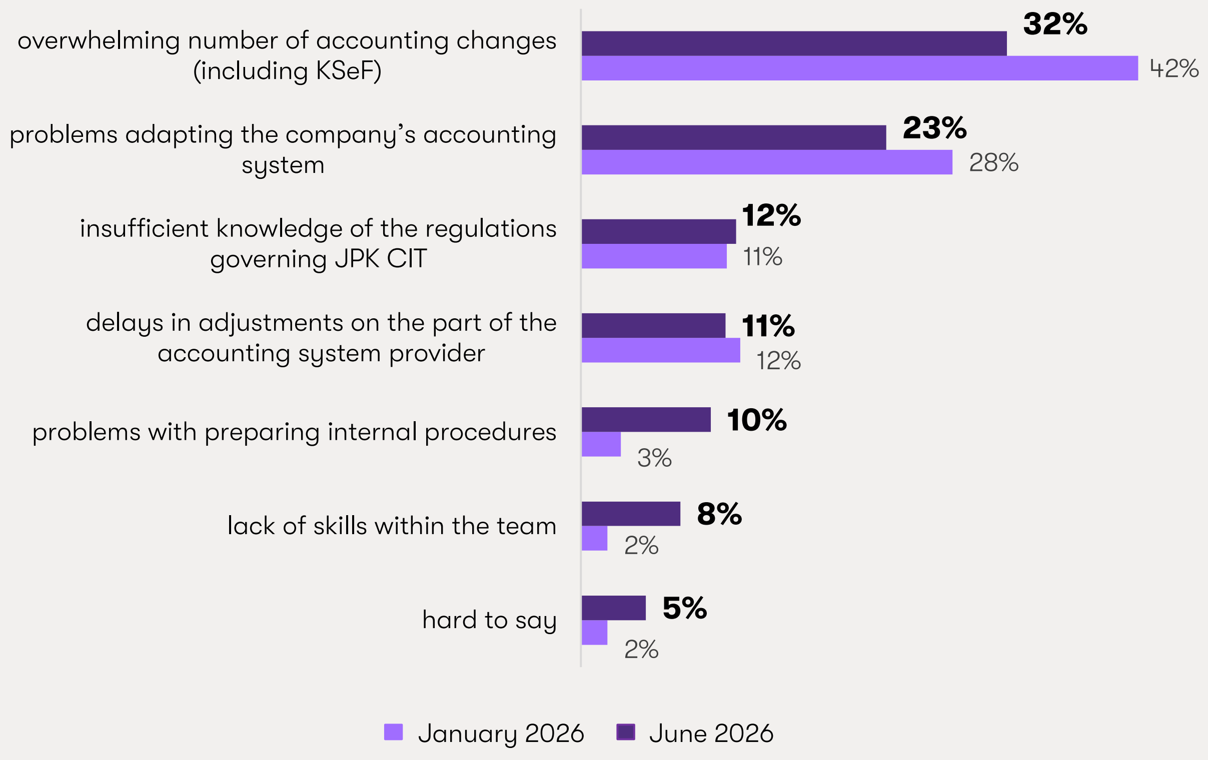
Implementing JPK CIT alongside KSeF remains the biggest challenge for companies.

Meeting the requirements imposed by the JPK CIT reporting obligation presents many challenges. Among these, the most frequently cited difficulty is the overwhelming number of accounting changes. In January, 42% of respondents pointed to this, while in June the figure was 32%. For many organizations, preparations for JPK CIT coincided with the implementation of KSeF. However, the decline in the number of mentions after six months may indicate that some companies have already managed to streamline some of their processes and "get used to" the new obligations.

The adaptation of accounting systems remains a significant challenge. This applies to both changes implemented internally and those dependent on software vendors. Many business owners also pointed to insufficient knowledge regarding JPK CIT. In these areas, however, the survey results remained relatively stable, changing by only 1–5 percentage points.

In contrast, the percentage of companies reporting problems with preparing internal procedures increased more clearly, rising by 7 percentage points between January and June. Skill gaps within the teams responsible for implementation were also noted more frequently. The share of such responses rose from 2% to 8%. Conversely, the percentage of companies that were unable to clearly identify implementation barriers increased by 3 percentage points.

Chart 5. What issues have been/are the biggest challenge for your company in connection with the JPK CIT? [multiple choice]



Source: Survey conducted by Grant Thornton.

According to an accounting expert

The first half of the year is not a favorable time for business owners and accounting departments.

The first quarter of each year is a busy time for accountants. In addition to their monthly duties, this is the time for year-end closings, reconciliations, financial and accounting audits, and the preparation of annual income tax and withholding tax returns. Then, in the second quarter, financial and accounting audits continue, financial statements are approved and subsequently filed with the National Court Register (KRS).

In 2026, the National e-Invoicing System (KSeF) was additionally launched during this same period, causing numerous organizational and technical problems. After such a short period of e-invoicing, it is evident that chaos has crept in on many fronts. Businesses, often confused, issue invoices both through KSeF and via traditional methods, which results in duplicate documents and simultaneously requires accountants to be extra vigilant.

Additional changes to JPK VAT codes have necessitated further updates to accounting systems, which, due to the sheer volume of changes, were often implemented at the last minute. Consequently, the postponement of the JPK CIT requirement, which is set to take effect in January 2026, comes as no surprise. Properly mapping balance sheet and tax tags also requires time and attention. However, we must not forget how important this issue is. Given the time-consuming nature of the entire process, the significant lack of preparedness among businesses for this reporting is a very concerning sign.

Barbara Kujawa
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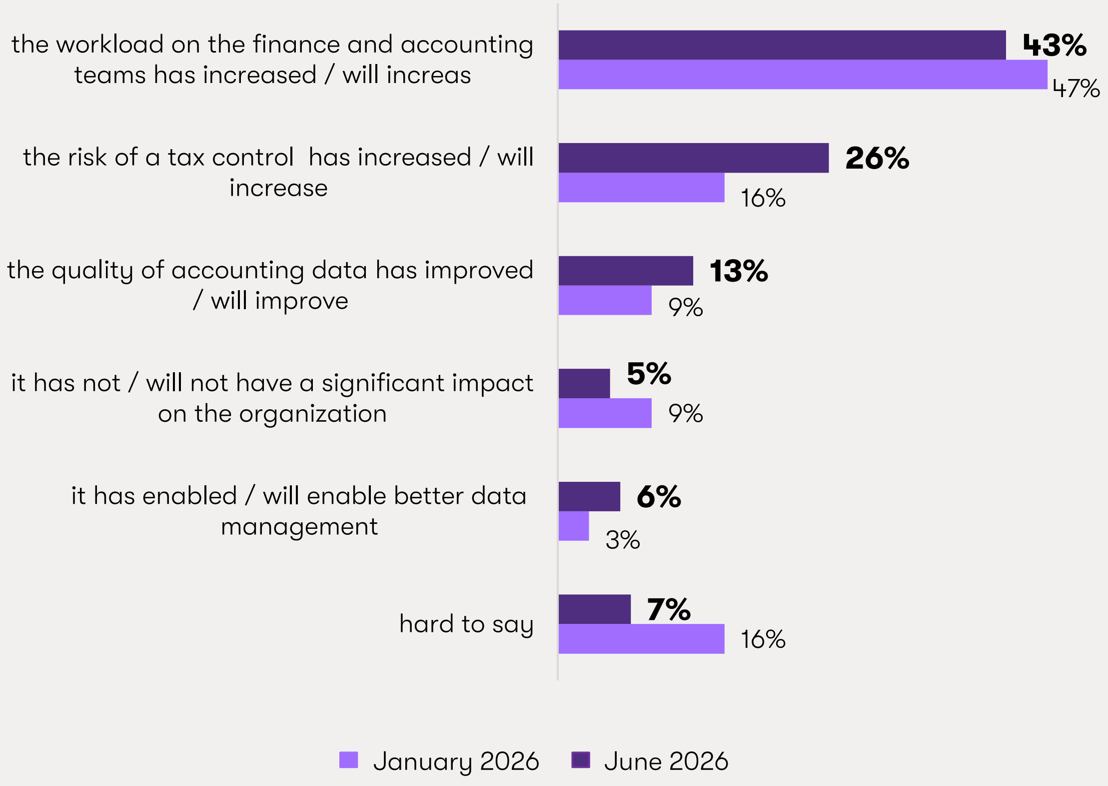
Accounting teams are facing an increasing workload

Companies are more likely to focus on the costs of implementing JPK CIT than on its potential benefits.

Entrepreneurs most often associate the JPK CIT with additional obligations. Nearly half of the respondents (47% and 43%) believe that the new reporting method increases the workload of finance and accounting teams. Although this remains the most frequently mentioned consequence of the changes, its significance is gradually declining. This may indicate that companies are gradually adapting to the new requirements. Conversely, concerns regarding tax controls have clearly increased. The percentage of entrepreneurs who view the JPK CIT as a factor increasing the risk of a tax control has risen by as much as 10 percentage points over the past six months.

Interestingly, entrepreneurs who recognize the benefits of the changes remain in the minority. However, their number is slowly growing. Thirteen percent of respondents now point to an improvement in the quality of accounting data, compared to 9% at the beginning of the year, while 6% cite benefits related to better data management within the organization, up from 3% previously. This signals that some companies are beginning to view JPK CIT not only as a regulatory obligation but also as an impetus to streamline their processes and data. At the same time, the number of business owners convinced that the new requirements will not affect their organization's operations is decreasing. The percentage of such responses fell from 9% to 5%. The group of respondents who were unable to assess the impact of implementing JPK CIT also decreased significantly, from 16% to 7%.

Chart 6. In your opinion, what are/will be the effects of introducing the new obligations related to the JPK CIT? [multiple choice]



Source: Survey conducted by Grant Thornton.

Companies are seeking expert support

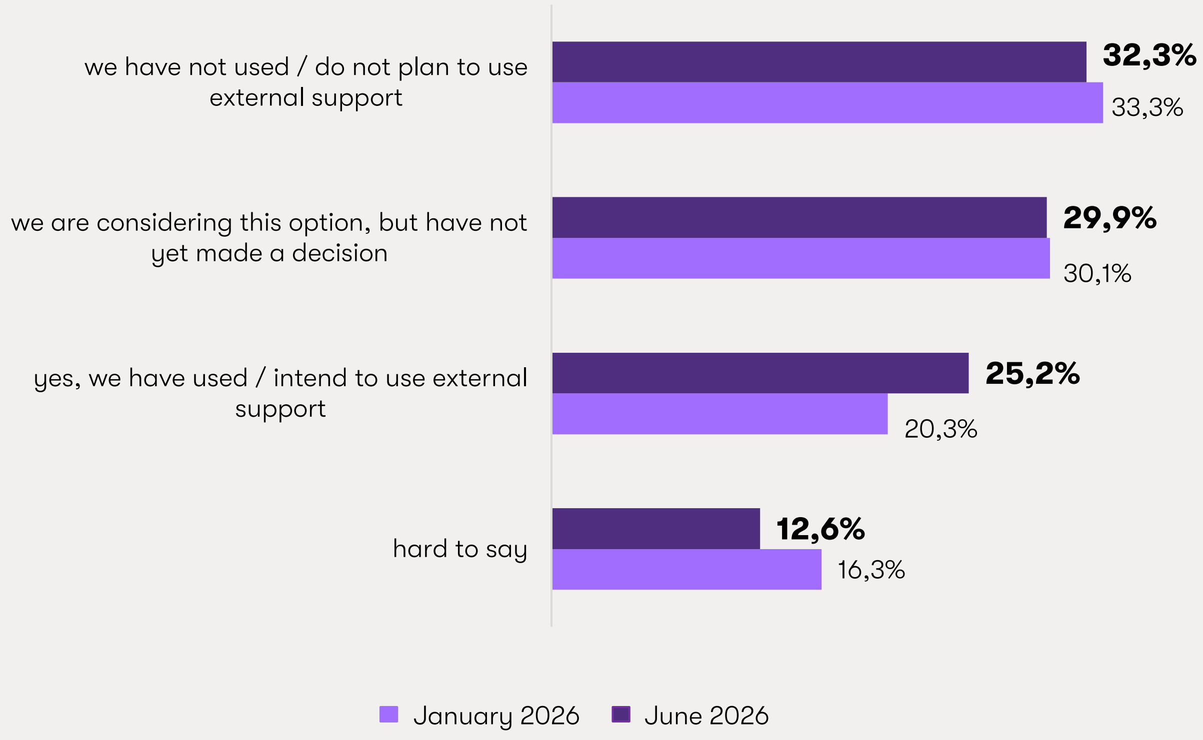
More and more companies are reaching for external support when it comes to JPK CIT.

When it comes to new and complex obligations, companies often consider seeking external support to help them better distribute the workload and navigate the challenging implementation period. The same is the case with JPK CIT. Furthermore, survey results indicate that as the deadline for submitting the first reports approaches, the willingness to use such support is growing. Thus, it is becoming increasingly clear that implementing JPK CIT requires not only tax and accounting knowledge, but also technological expertise and experience in managing similar projects.

In January 2026, approximately 20% of companies declared they would seek external support, while by June this figure had risen to nearly 25%. At the same time, a significant group, about 30% of respondents, consists of business owners who have not yet made a final decision on this matter.

The percentage of companies declaring that they are preparing for the implementation of JPK CIT on their own remains at a similar level (32.3%). Between January and June, this figure fell by only about 1 percentage point. In contrast, the group of respondents who were unable to specify their approach to preparations decreased significantly - from 16.3% to 12.6%.

Chart 7. Has your company used / does it plan to use the support of an external accounting expert to comply with the new JPK CIT requirements?



Source: Survey conducted by Grant Thornton.

According to an accounting expert

Implementing JPK CIT is a time-consuming process that requires proper substantive and technological preparation.

Although another group of taxpayers has been subject to the new tax reporting requirements, unfortunately a significant portion of this group is still not adequately prepared for the new requirements. As many as 60% of companies report a lack of sufficient readiness, while only 2% consider themselves fully prepared. These data unfortunately confirm that the process of digitizing accounting, while necessary, still poses a major challenge for many organizations.

From a practical perspective, it is crucial not only to adapt systems but also to analyze the chart of accounts, verify data quality, review accounting procedures, and ensure collaboration between finance, tax, and IT teams. The report rightly emphasizes that implementing JPK CIT is a process that requires both subject-matter expertise and appropriate technological solutions. It is therefore no surprise that half of the surveyed business owners are considering or already using external support. This confirms a growing awareness of the risks and complexity of the project. However, it remains concerning that one in five companies has not begun preparations at all, even though the reporting requirement is already in effect for some entities. Companies that began preparations early enough now have a better opportunity to thoroughly test their solutions and eliminate potential errors before reporting begins. An increasing number of business owners are recognizing that the JPK CIT is not merely a new reporting requirement, but part of a broader process of digitization and increasing the transparency of financial data.

The coming months will be a period of intensive implementation work for many organizations. It will be crucial not only to prepare the first report, but also to establish processes that will enable them to fulfill their new obligations effectively and consistently in the years to come.

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Practical tips before preparing a JPK CIT report

Although the next group of taxpayers subject to the reporting requirement starting in January 2026 will not submit their first reports until 2027, they should not wait until the last minute to begin preparations. Complying with the new requirements is a complex process involving both procedural changes and technological adjustments, which take time to implement and test.

1. Review of the chart of accounts

First, it is a must to verify whether the current chart of accounts allows for mapping to JPK_CIT tags. If any subaccounts are missing, new accounts and their descriptions must be created.

2. Verification of counterparty data

To ensure that the information in the new “counterparty” ("kontrahent") node is complete, it is good practice to review the counterparty database, remove any duplicates, and fill in any missing data.

3. Adjustment of accounting procedures

Current accounting procedures may need to be modified. For this reason, it is important not to overlook a review of accounting algorithms, document workflows, and automation.

4. Accounting software compliant with JPK CIT

Well-designed software significantly reduces the risk of errors in reporting. Therefore, regardless of whether a company uses an in-house or third-party solution, it is advisable to test the JPK CIT-related features as soon as possible and report any irregularities.

According to a tax advisor

JPK CIT as a tool for increasing tax transparency and redefining the way tax controls are conducted.

The extension of the JPK CIT reporting requirement to additional groups of taxpayers clearly illustrates the direction of changes in tax administration - a shift from a control model based primarily on tax returns and source documents to a model of broader, more automated data analysis. In this context, it is concerning that a significant portion of businesses still do not view JPK CIT as a project of strategic tax importance, but merely as yet another reporting requirement. Meanwhile, the structure of JPK CIT effectively enforces consistency between accounting records and tax returns, increasing transparency and the ability to identify differences between accounting and tax data.

From a tax perspective, it is crucial not only to map data correctly but also to ensure its quality and compliance with applicable regulations. Errors in labeling or classification may, in practice, increase the risk of potential irregularities being identified by the analytical tools used by tax authorities. As a result, the importance of internal controls and close cooperation between accounting and tax departments is growing.

In the near future, companies should focus on testing the accuracy of their data and establishing procedures to ensure its completeness. This is because the JPK CIT is becoming not only a reporting requirement but also a key source of data used by tax authorities for tax analyses.

In practice, this means shifting from a reactive to a proactive approach to tax risk management, based on data and its ongoing analysis.

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About the survey

The survey was conducted at the beginning of the first quarter and at the end of the second quarter of 2026 among a random sample of 130 representatives of companies operating in Poland.

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