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The deadline to submit form CBC-P is approaching

Tax Alert

Dear Readers,

On 12 October 2017, the Ministry of Finance published on its website information about the publication of the official version of form CBC-P – the notification regarding the obligation to provide information about a group of entities (CBCR). The template of the electronic document which can be submitted from 19 October 2017 is available on the ePUAP platform (template No. 2017/10/09/4487). The final version of form CBC-P is also available on the website of the Ministry of Finance. Furthermore, the Ministry informs that it is currently working on the interactive version of form CBC-P, which will be available in the e-Declarations tab.

Please remember that 31 October 2017 is the final deadline to submit CBC-P concerning the given reporting financial year (the one for which the annual consolidated financial statements are made and the one for which the data are presented in the CBCR) beginning on 1 January 2016 and ending on 31 December 2016, i.e. which coincides with the calendar year.

Just to remind you, form CBC-P must be submitted by any entity belonging to a group of entities (i.e. a group whose consolidated revenues exceeded in the previous year EUR 750 million), with its registered office or management within the territory of Poland, or with its registered office or management outside the territory of Poland but pursuing business activity within the said territory via a foreign establishment. With the said form, such an entity notifies the Head of the Polish Tax Administration that:

1. it is the parent entity, designated entity or another entity submitting CBCR; or
2. it names the reporting entity and the country or territory within which CBCR is going to be submitted.

The CBC-P notification may be drafted and submitted via electronic means of communication as an .xml file, via the e-Declarations system or in writing to the following address:

*Ministerstwo Finansów [The Ministry of Finance]
Departament Poboru Podatków [Tax Collection Department]
Świętokrzyska 12
00-916 Warsaw*

Please also note that the final deadline to submit CBC-P for the reporting financial year coinciding with the calendar year 2017 is on 2 January 2018.

Additionally, please remember that failure to submit CBC-P on time or providing false information in CBC-P may be subject to a fine (imposed on the taxpayer) up to the amount of PLN 1m and may result in the criminal fiscal liability of the individuals who allowed it.



Should you wish to discuss the above mentioned amendments in detail, feel free to contact us:

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20.10.2017

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