

CIT entities

Which type of entities should pay company (corporation) tax

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Taxable entities for CIT purposes are:

- private limited companies, public limited companies and other legal persons (e.g. foundations, associations and cooperatives);
- capital companies in organisation;
- partnerships limited by shares having their registered office or place of management in Poland;
- companies without legal personality having their registered office or place of management in another country, if they are regarded as legal persons in accordance with the tax law of that country and their entire income is subject to taxation in that country, regardless of where this income was earned;
- organisational units without legal personality (e.g. housing cooperatives, educational establishments), with the exception of civil-law partnerships, ordinary partnerships, professional partnerships and limited partnerships;
- tax capital groups (groups consisting of at least two commercial companies having legal personality, registered in the revenue office, which are related by capital and meet specific conditions).

Partnerships, with the exception of partnerships limited by shares, are not taxable persons for CIT purposes. Taxable persons for CIT purposes are indirectly their partners, and these partners' shares in the companies are subject to taxation.

The entities exempt from CIT include:

- the State Treasury,
- the National Bank of Poland (Narodowy Bank Polski),
- budgetary units,
- state special-purpose funds,
- local government units, with regard to income specified in the Act on incomes of local government units,
- open-end funds,
- pension funds,
- the Social Insurance Institution (Zakład Ubezpieczeń Społecznych),
- the National Health Fund (Narodowy Fundusz Zdrowia).

Tax liability in Poland

Taxpayers whose registered office or place of management is in Poland pay tax on their entire income in Poland, regardless of where this income was earned (unlimited tax liability).

Taxpayers whose registered office or place of management is not located in Poland pay tax only on the income earned in Poland (limited tax liability).

You will pay CIT if you have earned incomes (revenues) in Poland from, inter alia:

- business activity run in Poland, including through a foreign establishment located in Poland,
- the rental or lease of real estate located in Poland, or from the sale of this real estate,
- securities or derivative financial instruments,
- the disposal of shares in a capital company, and the entirety of rights and obligations in a company which is not a legal person or participation units in investment funds.

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