

Tax filings

How often they should make a company tax return (accounting period) What the deadline is

 13.12.2021

Ways to submit tax returns

You submit the **CIT-8** and **CIT-8AB** tax returns in electronic form, signed with a qualified electronic signature.

The CIT-CFC and CIT-NZ declarations are submitted in electronic or paper form.

The electronic forms can be found at www.podatki.gov.pl.

Important: an Official Confirmation of Receipt is used to confirm that a declaration in electronic form has been received. Please remember to check if you have received one.

If you do not wish to submit a tax return in person, your attorney may do it for you.

Fiscal year

The fiscal year for CIT purposes is the calendar year (from 1 January to 31 December). You may, however, determine a fiscal year that will not coincide with the calendar year by yourself. The fiscal year should then be a period of 12 consecutive months. You may change the fiscal year adopted.

Income tax withheld

During the fiscal year, you are required to pay the income tax withheld to the revenue office. You may pay the amounts withheld:

- **monthly** – by the 20th day of each month for the previous month
- **quarterly** – by the 20th day of the month following the end of a quarter (small taxpayers, taxable persons setting up businesses)

You do not submit tax returns during the fiscal year.

Annual tax returns

After the end of the fiscal year, you submit an annual tax return for income earned or losses sustained to the revenue office (CIT-8).

You should do this by the end of the third month of the year following the fiscal year. By this deadline, you are also required to pay the tax due or the difference between the tax due on the income declared in the tax return and the sum of amounts withheld due since the beginning of the year.

Please note: You should submit the CIT-8AB tax return if you are a parent company in a tax capital group.

You declare income from activities carried out by controlled foreign corporations in the CIT-CFC tax return. You do it separately for each corporation.

You should submit the tax returns by the end of the ninth month of the year following the fiscal year. By this deadline, you are also required to pay the tax due.

If you earn income from unrealised profits, you should submit the CIT-NZ declaration.

You should do this by the seventh day of the month following the month in which the income from unrealised profits was generated. By this deadline, you are also required to pay the tax due.

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