

## Time limit for registration

### When they should register for company tax

 13.12.2021

### When to register

Taxable persons for corporate income tax purposes in Poland are subject to the registration requirement. In such a case, you must obtain a tax identification number (**NIP**). In order to obtain a NIP, you must submit an **identification application**.

You only need to submit it once, regardless of:

- the type and number of taxes paid,
- the form of taxation,
- the number and types of your economic activities and undertakings.

If you are subject to pay tax on goods and services (VAT) or excise duty, you must submit your identification application before your business carries out its first transaction subject to one of these taxes. The identification application is submitted independently of your registration application.

If you are not registered as a taxable person for VAT purposes, you must submit your identification application before the deadline for submission of your first declaration, return, information or statement, or upon your first tax payment or prepayment.

If you are registered with the National Court Register as a taxable person, you must submit an identification application regarding supplementary data within 21 days of being entered in the National Court Register.

If the current tax law provides for different deadlines for submitting an identification application, you must submit it once at the earliest designated date.

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