

Details of settlement of PIT-38 for 2022

You will find here detailed information on the settlement of PIT-38 for 2022 in the Twój e-PIT service

 06.02.2023

Tax identifier

PESEL is entered in the tax return by persons included in the PESEL register who in the fiscal year:

- did not run a business,
- were not registered as VAT taxable persons,
- were not payers of premiums (either for social insurance or health insurance) or tax, e.g. for employment of an employee.

NIP is entered by persons who do not meet at least one of the above conditions.

Tax return correction

A corrected tax return may be submitted if:

- in the tax return, there are accounting errors and obvious mistakes,
- the tax return has been completed contrary to the requirements,
- the tax return raises doubts as to the correctness of the data it contains.

The right to submit a corrected tax return:

- shall be suspended for the duration of a tax procedure or tax control – to the extent covered by this procedure or control,
- shall continue to appertain after the completion of:
 - tax control,
 - tax procedure – to the extent not covered by the decision specifying the tax liability amount.

If, in the course of the tax avoidance procedure, a corrected tax return referred to in Article 81b(1a) of the Tax Code is submitted, you should specify the reason for its submission.

Revenue and tax-deductible expenses

Revenue under PIT-8C

Revenue should include the amounts of revenue and tax-deductible expenses based on PIT-8C (shown in section D) and other documents regarding revenue earned and expenses incurred.

Types of revenue:

1. Sale of securities.
2. Exercise of rights arising from securities.
3. Sale of derivative financial instruments and exercise of rights arising therefrom.
4. Sale of shares that are not securities.
5. Taking up shares in companies or contributions in cooperatives in exchange for a non-cash contribution in a form other than an enterprise or its organized part.
6. Sale of virtual currencies.

Revenue from the sale of securities (shares in companies or shares in a cooperative) is generated upon the transfer of the ownership of the securities (shares) to the buyer, therefore the amounts due constitute revenue – even if these amounts have not been actually received. Revenue due from the exercise of rights arising from securities and revenue from the exercise of rights arising from derivative financial instruments is generated upon the exercise of these rights.

Tax-deductible expenses include:

- expenses for the purchase of a security disposed of against payment (the unit price multiplied by the number of securities)
- and expenses incurred by the taxable person in the fiscal year for, e.g. handling their account by a brokerage house (commissions paid upon the purchase and sale of securities, expenses related to maintaining or opening the account, transfer, depositing of securities, etc.).

In the case of the sale of shares in a company, shares in a cooperative, and securities acquired by the taxable person by way of inheritance, tax-deductible expenses include the expenses incurred by the testator in order to acquire or purchase these shares and securities.

In the case of acquisition of shares in a company, shares in a cooperative or securities by way of donation, the acquisition price is PLN 0, and the income from the sale of shares in a company, shares in a cooperative and securities received by way of donation is exempt from tax in the amount equivalent to the amount of inheritance and donation tax paid.

All expenses related to the aforementioned revenue, listed in PIT-8C, and other expenses incurred by the taxable person must be shown in the tax return. The amount of the expenses is determined based on documents held by the taxable person.

Other revenue, including revenue earned abroad and revenue from sale of virtual currencies – Article 30B(1A) of the Act

Other revenue

In this line, the taxable person should show the amounts of revenue and tax-deductible expenses:

- from PIT-8C (shown in section E), to which Article 19 of the Act of 12 November 2003 amending the Personal Income Tax Act and certain other acts (Journal of Laws No. 202, item 1956, as amended);
- earned in the territory of the Republic of Poland, if the entity which is not a taxpayer was not obliged to complete PIT-8C;
- earned abroad (e.g. from the sale of shares, interests in companies, including those acquired for a non-cash contribution in a form other than an enterprise or its organized part).

Tax-deductible expenses include:

- expenses for the purchase of a security disposed of against payment (the unit price multiplied by the number of securities)
- and expenses incurred by the taxable person in the fiscal year for, e.g. handling the account by the brokerage house (commissions paid upon the purchase and sale of securities, expenses related to maintaining or opening an account, transfers, depositing securities, etc.).

In the case of the sale of shares in a company, shares in a cooperative, and securities acquired by the taxable person by way of inheritance, tax-deductible expenses include the expenses incurred by the testator in order to acquire or purchase these shares and securities.

In the case of acquisition of shares in a company, shares in a cooperative or securities by way of donation, the purchase price is PLN 0, and the income from the sale of shares in a company, shares in a cooperative and securities received by way of donation is tax exempt in the amount equivalent to the amount of inheritance and donation tax paid.

Tax-deductible expenses should be shown in accordance with documents confirming that they have been incurred held by the taxable person.

Virtual currencies

The sale of a virtual currency is made to settle other liabilities with this virtual currency or to exchange this virtual currency for:

- a legal tender,
- goods, services or property rights other than the virtual currency.

The obligation to show revenue from and costs of the sale of a virtual currency in the tax return applies to taxable persons who in 2022:

- earned revenue from the sale of a virtual currency,
- incurred tax-deductible expenses in the form of expenses for the purchase of a virtual currency – even if they did not receive any revenue from the sale of the virtual currency in this fiscal year.

Tax-deductible expenses associated with the sale of virtual currencies

Pursuant to Article 22(14) of the Act, tax-deductible expenses associated with the sale of a virtual currency include:

- documented expenses incurred directly for the purchase of a virtual currency,
- and costs related to the sale of a virtual currency, including documented expenses incurred for the benefit of entities referred to in Article 2(1)(12) of the Act on counteracting money laundering and financing of terrorism.

Income earned abroad

Revenue denominated in foreign currencies is converted into PLN at the average exchange rate announced by the National Bank of Poland on the last business day preceding the day when the revenue was earned.

The same rule applies to conversion of tax-deductible expenses. Expenses denominated in foreign currencies are converted into PLN at the average exchange rate announced by the National Bank of Poland on the last business day preceding the day when they were incurred. Lump-sum costs related to going abroad are not converted. They are denominated in PLN.

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Lump-sum tax on revenue (income) earned outside Poland

Lump-sum income tax referred to in Articles 29, 30, 30a of the Act

Lump-sum income tax referred to in Articles 29, 30, 30a of the Act if this tax has not been withheld by the taxpayer, with the exception of tax referred to in Article 30a(1)(1) – (5) and Article 30a(9) of the Act.

The amount of lump-sum tax on revenue (income) on which the taxpayer has not withheld lump-sum tax is calculated by multiplying the revenue (income) amount by the lump-sum tax rate appropriate for this revenue (income), specified in the Act or a double taxation avoidance agreement.

Lump-sum tax on revenue referred to in Article 30a(1)(1) - (5) of the Act

Lump-sum tax on revenue referred to in Article 30a(1)(1) – (5) of the Act, earned abroad:

- from interest on loans (except where lending is in this case a business activity);
- from interest and discount on securities;
- from interest on or other revenue from cash accumulated in the taxable person's account or in other forms of saving, custody or investing, carried out by an entity authorized under other provisions (with the exception of cash associated with the pursued business activity);
- from dividends and other revenue from a share in profits of legal persons;
- from income from participation in equity funds.

Tax referred to in Article 30a(9) of the Act, paid abroad

Taxable persons who earn outside the territory of the Republic of Poland revenue (income) referred to in paragraph 1(1) – (5), deduct from the lump-sum tax on this revenue (income), calculated in accordance with paragraph 1, an amount equal to the tax they have paid abroad. This deduction may not exceed the amount of tax calculated on this revenue (income) at a 19% rate.

Losses carried forward

A loss carried forward applies to taxable persons who showed losses in 2017 – 2021, and have the right to deduct a loss from previous years in 2022. A deduction can be made only with respect to losses on revenue taxable in 2017 – 2021:

- from the sale of:
 - securities,
 - borrowed securities (short sale),
 - derivative financial instruments and the exercise of rights arising therefrom,
 - shares in companies or shares in a cooperative
- from taking up shares or contributions in cooperatives in exchange for a non-cash contribution in a form other than an enterprise or its organized part.

The amount of the loss on the revenue source incurred in the fiscal year may reduce the income obtained from this source – in the following five consecutive fiscal years, but the reduction amount in any of these years may not exceed 50% of the loss amount.

The above rule for deducting losses is set out in Article 9(3) of the Act – with the wording in force until 31 December 2018 – and applies to losses incurred until the end of 2018.

After 31 December 2018, losses have been deducted in accordance with different rules. Pursuant to Article 9(3) of the Act – with the wording in force since 1 January 2019 – the taxable person may use the amount of a loss from the revenue source, incurred in the fiscal year, to:

1. reduce the revenue obtained from this source in the following five consecutive fiscal years, but the reduction amount in any of these years may not exceed 50% of the loss amount, or
2. make a one-off reduction in the revenue obtained from this source in one of the following five consecutive fiscal years by an amount of up to PLN 5,000,000 (the non-deducted amount is subject to settlement in the remaining years of this five-year period), but the reduction amount in any of these years may not exceed 50% of this loss amount.

Tax rate – sale of securities

The tax rate is 19%

In the case of persons subject to a limited (resulting from a double taxation avoidance agreement) tax obligation in the territory of the Republic of Poland, this tax rate may be applied if the taxable person documents their place of residence with a certificate of residence for tax purposes.

Tax rate – sale of virtual currencies

The tax rate is 19%

In the case of persons subject to a limited (resulting from a double taxation avoidance agreement) tax obligation in the territory of the Republic of Poland, this tax rate may be applied if the taxable person documents their place of residence with a certificate of residence for tax purposes.

Automatic approval

By the deadline for submitting the tax return, you were not subject to PIT-38 settlement, and your tax return was not automatically accepted if at least one of the following circumstances occurred:

- there is no information from the taxpayer in the system;
- information from the taxpayer available in the system is incorrect,
- you were a minor.

Other information

You can take advantage of an accelerated tax overpayment refund if you have a Large Family Card (KDR) and have submitted your tax return in an electronic form.

Provide contact details: phone number, e-mail address.

PERSONAL ACCOUNT FOR OVERPAYMENT REFUND

If the tax return shows an overpayment, you may indicate in this section an account other than the one related to the business activity you conduct, to which the overpayment is to be refunded.

You may be the holder or co-holder of the indicated account. An account held or jointly held by your spouse may be indicated only where a joint tax return is submitted.

The indicated account updates the account previously reported to the tax office.