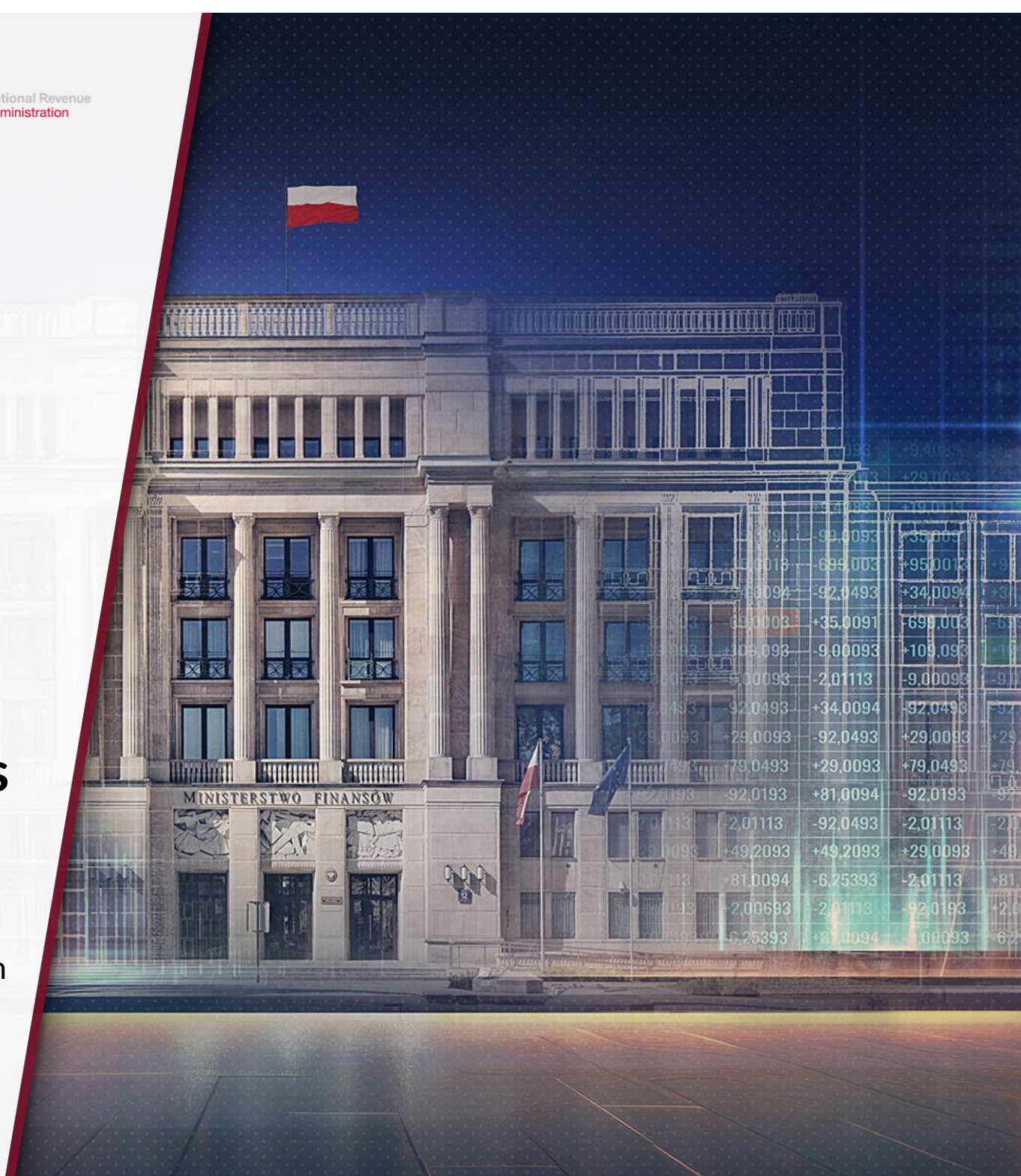


Advance Pricing Agreements in Poland

– Statistical Report
of the National Revenue Administration
2006 – 2024



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Dear Readers,

The first edition of the report on Advance Pricing Agreements (APAs), published by the National Revenue Administration in September 2024, attracted considerable interest and received positive feedback from taxpayers, tax advisors, and foreign tax administrations. The report was appreciated for its in-depth data analysis and practical overview of the APA procedure. We would like to thank all those who shared their comments and suggestions, which confirmed the importance of providing reliable and comprehensive information on this instrument. Your feedback will serve as a valuable reference in preparing future editions of the publication.

The second edition of the report, which we are pleased to present in both Polish and English, contains updated statistical data on APA applications submitted, cases pending, and agreements concluded. It includes, among others, a breakdown of APAs by type, transaction category, transfer pricing method applied, and the involvement of foreign tax administrations. In response to evolving analytical needs and to enhance data transparency, this edition introduces a new classification of transaction types covered by APAs. This revised approach allows for a more accurate reflection of the structure of concluded agreements, facilitates historical comparisons, and helps identify key trends. It also contributes to the consistency and transparency of the analysis.

The publication covers data for 2024 — a record-breaking year in terms of completed APA proceedings. In the past year, the Polish tax administration closed over 150 cases and issued 116 Advance Pricing Agreements. At the same time, an increase in interest in the instrument was observed, including the anticipated rise in the popularity of bilateral agreements, as forecasted in the first edition of the report. In 2024, nearly 70 APA applications were

submitted — over 20 more than in the previous year and nearly 40 more than in 2022 — including a record-high number of 20 bilateral agreement requests.

Advance Pricing Agreements remain one of the key instruments for managing tax risk in the area of transfer pricing. They help taxpayers avoid lengthy and costly disputes as well as potential tax adjustments, and — when concluded as bilateral or multilateral agreements — they also eliminate the risk of double taxation. Entering into an APA also brings additional benefits, such as reduced transfer pricing documentation obligations and increased transparency in interactions with the tax administration. As a result, APAs serve not only as a protective mechanism for taxpayers, but also as an important element in fostering cooperative relationships between businesses and tax authorities.

We believe that the growing interest in the APA procedure reflects both taxpayers' desire to enhance tax certainty and the active role of the National Revenue Administration in developing this instrument. APAs not only increase the predictability of tax settlements, but also strengthen the transparency and efficiency of the tax system.

We hope that this second edition of the report provides valuable insights into the functioning of APAs in Poland, helps to better understand their role, and serves as a useful resource for making informed decisions on transfer pricing policy. Should you have any questions or concerns regarding the APA procedure, we invite you to contact the Secretariat of the Department for Large Business at the Ministry of Finance.

Marcin Łoboda Anna Sobierajska-Sokół Konrad Szpadzik



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Introduction

The Report

This Report, like its first edition covering the period until the end of 2023 (published in Polish and English in September 2024), is divided into three parts:

- **The first part** covers the twelve-year period from 2006 to 2017, i.e., from the introduction of regulations enabling the conclusion of APAs into the Polish legal framework to the end of the last year in which the Minister of Finance was the competent authority for APA matters;
- **The second part** covers the period from the beginning of 2018, i.e., the first full year in which the Head of the National Revenue Administration (NRA) became the competent authority for APAs, to the end of 2024 (in the second edition of the Report);
- **The third part** contains supplementary information related to the institution of APAs, including a description of the types of agreements, links to relevant websites, and details regarding the Transfer Pricing Team at the Department for Large Business (Ministry of Finance), which is responsible, among other things, for conducting APA proceedings.

Additionally, the introduction to the Report provides an overview of the APA procedure itself.

Future editions of the Report will be published periodically. The next one, containing updated data for 2025, will be available at the beginning of 2026.

Basic statistical data on APAs are also published during the year based on the status as of June 30. These include the number of agreements issued, the number of pending proceedings, the types of transactions covered, the transfer pricing verification methods applied, selected financial indicators, and their respective value ranges.

The data presented in this report is aggregated, meaning it is general in nature and does not provide details on individual cases (such as specifics of the transaction, industry, adopted market strategy, critical assumptions, functional analysis, etc.) that influenced the final content of the issued APAs. Aggregated presentations are based on individual data processed from issued decisions. The publication has been prepared in a way that prevents the identification of related entities and controlled transactions covered by advance pricing agreements.

Legal basis for the APA procedure

Regulations enabling the conclusion of APAs with the Polish tax authority came into effect on January 1, 2006¹, and until the fall of 2019, were included in Section IIa of the Tax Ordinance. Over the years, the Polish legislator has undertaken measures to enhance the accessibility of this instrument while preserving its core structure. Amendments, resulting from practical experience and international cooperation, especially the achievements of the OECD and JTPF, aimed to resolve interpretative uncertainties, improve regulatory clarity, and thereby increase the efficiency of the tax authority. Significant changes were introduced, in particular, on January 1, 2016, through an amendment² designed to make the APA procedure more taxpayer-friendly while increasing the transparency and efficiency of the process. The amendment also sought to align APA regulations with income tax laws by harmonizing terminology related to associated enterprises.

As of March 1, 2017, the competences of the Minister of Finance, the authority previously responsible for APAs, were taken over by the Head of the NRA.³

On November 29, 2019, the Act of October 16, 2019, *on the resolution of double taxation disputes and the conclusion of advance pricing agreements* (the DRM Act) came into force, which, among other things, transferred APA regulations from the Tax Ordinance into a separate legal act. The overall concept of issuing APAs remained unchanged, while the modifications introduced were designed to further streamline the process (e.g., allowing foreign investors to submit applications, publishing aggregated information on APA decisions, and tailoring the scope of information reported in the “APA implementation report” to the individual taxpayer’s situation).

The DRM Act addresses the APA procedure in Section III. In matters not covered in this section, the provisions of Section IV of the Tax Ordinance apply accordingly (Article 82 of the DRM Act).

The legal basis for conducting bilateral and multilateral APAs also includes the provisions of relevant double taxation agreements, which regulate the mutual agreement procedure (equivalent to Article 25 of the OECD Model Tax Convention on Income and Capital).

¹ Act of June 30, 2005, amending the Tax Ordinance and certain other acts (Journal of Laws of 2005, No. 143, item 1199, as amended).

² Act of September 10, 2015, amending the Tax Ordinance and certain other acts (Journal of Laws of 2015, item 1649, as amended).

³ Act of November 16, 2016, provisions introducing the Act on the National Revenue Administration (Journal of Laws of 2016, item 1948, as amended).

APA Procedure

The APA issuance procedure (concluding with an agreement⁴) generally consists of the following stages:

- submission of an APA application by an eligible entity and payment of the fee;
- formal verification of the application and, if necessary, a request to correct deficiencies, as well as verification of the homogeneity of the controlled transaction and its value, and, if applicable, determination of the amount of the supplementary fee;
- substantive verification of the application and explanatory activities, dialogue between the taxpayer and the Head of the NRA;
- in the case of bilateral and multilateral APAs – negotiations with the foreign competent authority and reaching of an agreement with them;
- issuance of a decision by the Head of the NRA and verification of the implementation of the agreement.

Entities interested in concluding an APA may, before submitting an application, request clarification from the Head of the NRA – during a **pre-filing meeting** organized by the Transfer Pricing Team at the Department for Large Business – regarding any uncertainties related to concluding such an agreement (e.g., the scope of necessary information in an individual case, the procedure, or the expected timeline for its issuance). This is an informal process and is free of charge. **Information on how to request a meeting, as well as the scope of materials that should be submitted before and during the meeting, can be found on the website run by the Ministry of Finance – [a link](#) is provided in the third part of the Report (APA – Q&A).**

• Application

According to the DRM Act, an APA may be issued at the request of:

- a related entity located or having its place of residence, registered office, or management in the territory of Poland, in relation to a controlled transaction in which this domestic related entity participates (Article 83(1) in conjunction with Article 2(2));
- a foreign investor planning to invest in Poland by establishing a subsidiary that will conduct business in the territory of Poland – in such a case, the application concerns a future controlled transaction

⁴ Not every APA proceeding must be finalized with the conclusion of an agreement. During the proceedings, the Head of the NRA may issue notifications, as referred to in Article 88 of the DRM Act or Article 93 of the DRM Act.

that is to be concluded between the applicant and the newly established domestic related entity, for which the APA is issued (Article 84).

APA is not issued (Article 85 of the DRM Act) for controlled transactions that:

- were completed before the application was submitted;
- began before the application was submitted, but on the submission date were subject to tax proceedings, tax audits, customs and fiscal audits, or proceedings before an administrative court for any period within the two tax years preceding the tax year in which the application was submitted;
- are the subject of an application for, or an existing, investment agreement as referred to in Article 20zs § 1 of the Tax Ordinance.

The APA application, in addition to meeting the requirements specified for petition (Article 168 of the Tax Ordinance), must include the information indicated in Article 90 of the DRM Act, such as:

- information about the applicant and the other related parties participating in the controlled transaction;
- information about the controlled transaction covered by the application;
- the requested duration of the APA;
- indication of the type of APA (unilateral, bilateral, or multilateral) and, in the case of an application for a bilateral or multilateral APA, information on the submission of an application to the foreign competent authority by the foreign related entities.

A form to assist in verifying the compliance of the application with the requirements imposed by the DRM Act and the Tax Ordinance can be found on the Ministry of Finance website – [a link](#) is provided in the third part of the Report (FORMAL REQUIREMENTS OF AN APA APPLICATION).

The application is subject to a fee, which depends on the type of APA (**[see Part 3 of the Report](#)**). Until the APA is issued, the applicant may amend the application regarding the transfer pricing verification method, benchmarking analysis, transfer pricing calculation method, critical assumptions, and the requested APA validity period (Article 92 of the DRM Act). During the proceedings, if there are doubts regarding the information provided in the application or the content of the attached documents, the Head of the NRA may request clarification, additional information, or supplementary documents. The Head of the NRA may also arrange a conciliation meeting (Article 91 of the DRM Act).

The process leading to the issuance of an APA, therefore, requires close cooperation between the authority and the applicant. Before a decision is formulated, the taxpayer and the authority engage in a dialogue aimed at finding a solution acceptable to both the applicant and the Head of the NRA.

- **Decision of the Head of the NRA**

An advance pricing agreement specifies, in particular (Article 83(2) of the DRM Act):

1. the controlled transaction covered by the APA and the related entities participating;
2. the functional profile of the related entities involved in the controlled transaction, including, in particular, the functions performed, risks assumed, and assets used or contributed;
3. the method for verifying the transfer price;
4. the method of calculating the transfer price;
5. the critical assumptions based on which the method specified in point 3 is considered to accurately reflect the transfer price;
6. the scope of individual information to be included in the report on the implementation of the advance pricing agreement.

An APA may cover a period starting from the beginning of the taxpayer's tax year in which the application was submitted, and its validity period cannot exceed 5 tax years (and ends at the conclusion of the taxpayer's tax year).

The APA may be renewed for subsequent periods, not exceeding 5 tax years, provided that the elements listed in points 1–5 above have not changed significantly. An application for renewal, which must also include a description of any changes to the terms of the agreement, may be submitted no earlier than 12 months before the expiration of the APA's validity period and no later than 6 months after its expiration.

The APA procedure ensures the appropriate protection of sensitive data – access to the information is limited to the employee handling the case, their supervisor, and the Head of the NRA. Information relating to the entities with whom the agreement has been concluded and those applying for an APA is not made public. The only exceptions are statistical data and aggregate information published in accordance with the provisions of the DRM Act.

⁵ The starting date of the renewed agreement is the day following the expiration date of the previous APA.

Verification of APA implementation and reporting obligations

The implementation of the concluded agreement is monitored.

Firstly, taxpayers who have received an APA from the Head of the NRA are subject to reporting obligations. This includes submitting an annual report on the implementation of the advance pricing agreement for each tax year covered by the APA, within the deadline for filing the annual tax return, using the specified forms⁶ (through interactive forms: APA-C for legal entities and APA-P for individuals).

Secondly, the Head of the NRA reviews the implementation of the agreement through verifications and, in certain cases, through tax audits (Chapter 3 of Section III of the DRM Act). If the APA is not adhered to during its validity period, the Head of the NRA will officially declare the agreement terminated, issuing a decision that takes effect retroactively from the beginning of the period covered by the APA (Article 105 of the DRM Act).

The desired effect of protection resulting from the APA will only be achieved if the taxpayer complies with the terms agreed upon with the Head of the NRA, who, as noted above, is equipped with appropriate tools to verify the taxpayer's conduct.

In the event of a change in economic conditions that leads to a significant alteration of the agreement's elements, the APA may be amended or revoked by the Head of the NRA before the end of its agreed validity period. The amendment or revocation of the APA can occur at the request of the party or ex officio. In the decision amending or revoking the APA, the Head of the NRA specifies the date from which the agreement is effective in its amended form or the date from which the APA is revoked, taking into account the moment when the change in conditions occurred (Article 106 of the DRM Act).

⁶ The report format is specified in the regulations of the Minister of Finance dated December 23, 2019, regarding the report format on the implementation of the advance pricing agreement for corporate income tax purposes (Journal of Laws of 2019, item 2502) and dated December 23, 2019, regarding the report format on the implementation of the advance pricing agreement for personal income tax purposes (Journal of Laws of 2019, item 2537).



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Chart 7. Types of transactions covered by unilateral APAs

Chart 8. Types of transactions covered by bilateral and multilateral APAs

Chart 9. Method applied in issued APAs

Applications for APA submitted between 2006 and 2017



Between 2006 and 2017, a total of 90 applications for an APA were filed, including 15 requests for an extension or renewal of the decision's validity period [Chart 1]. In the first year following the introduction of APA regulations in Poland, 12 unilateral applications were lodged, all for unilateral APAs. In subsequent years of the analyzed period, an average of 7 applications were filed annually. The first application for a bilateral APA was submitted in 2008, and the first request for a multilateral APA - in 2010.

The majority of the submitted applications were for unilateral agreements, with over 60 applications (representing nearly 70% of all submissions between 2006 and 2017). Additionally, 26 applications for bilateral APAs (approximately 29%) and 2 applications for multilateral agreements (approximately 2%) were submitted during this period. [Charts 2-3]

By the end of 2017, 74% of the applications had been processed, either through the issuance of an APA or other resolution concluding the proceedings.

CHART 1. NUMBER OF APA APPLICATIONS SUBMITTED FROM 2006 TO 2017

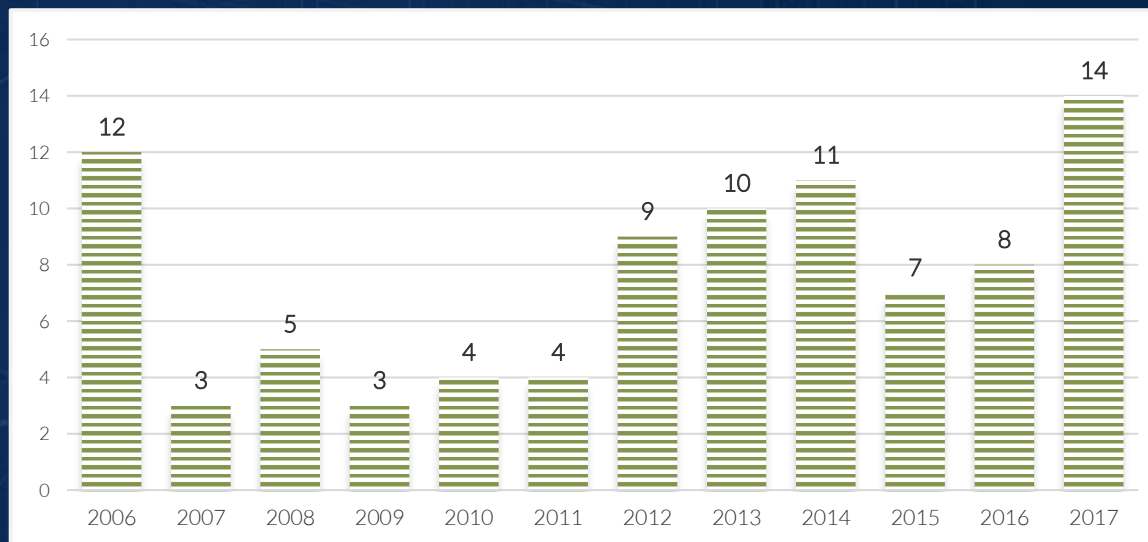


CHART 2. APPLICATIONS SUBMITTED FROM 2006 TO 2017 BY TYPE OF APA

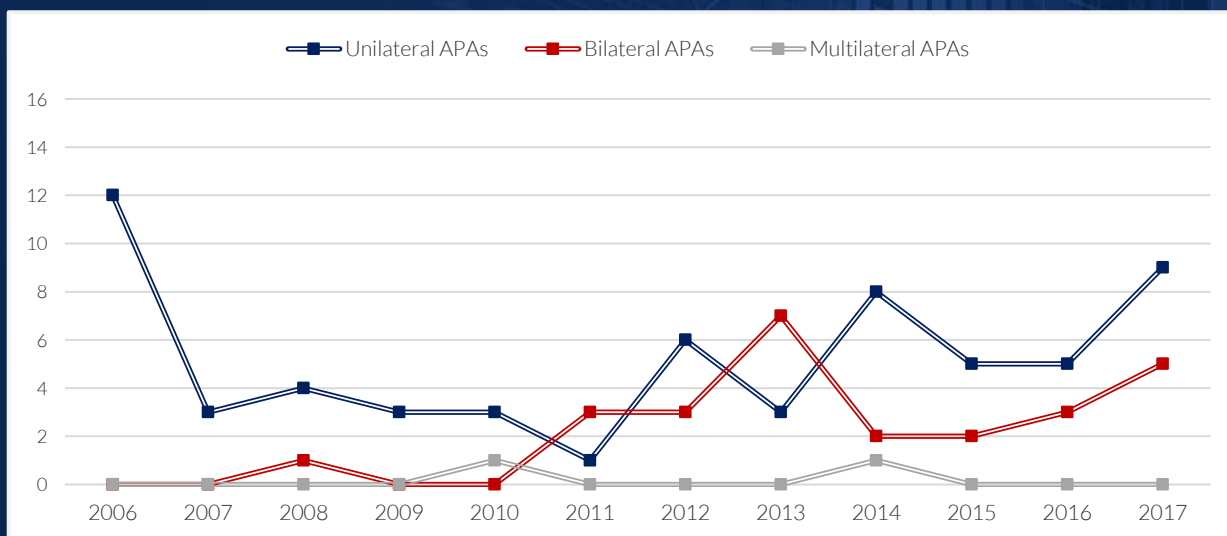
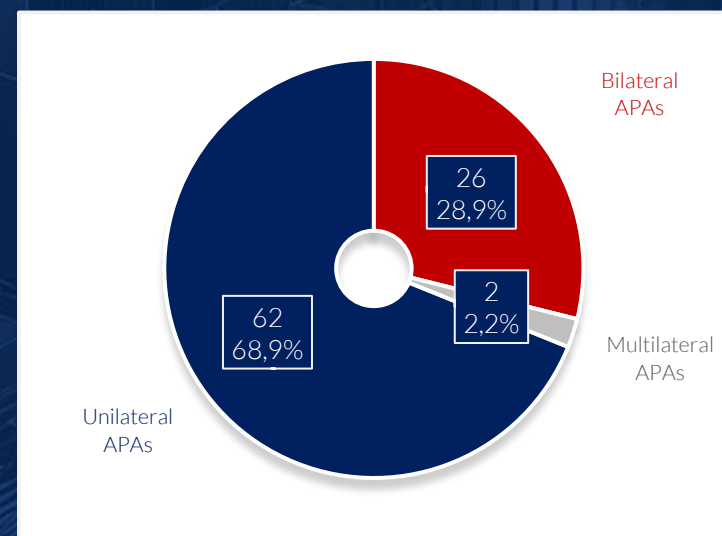


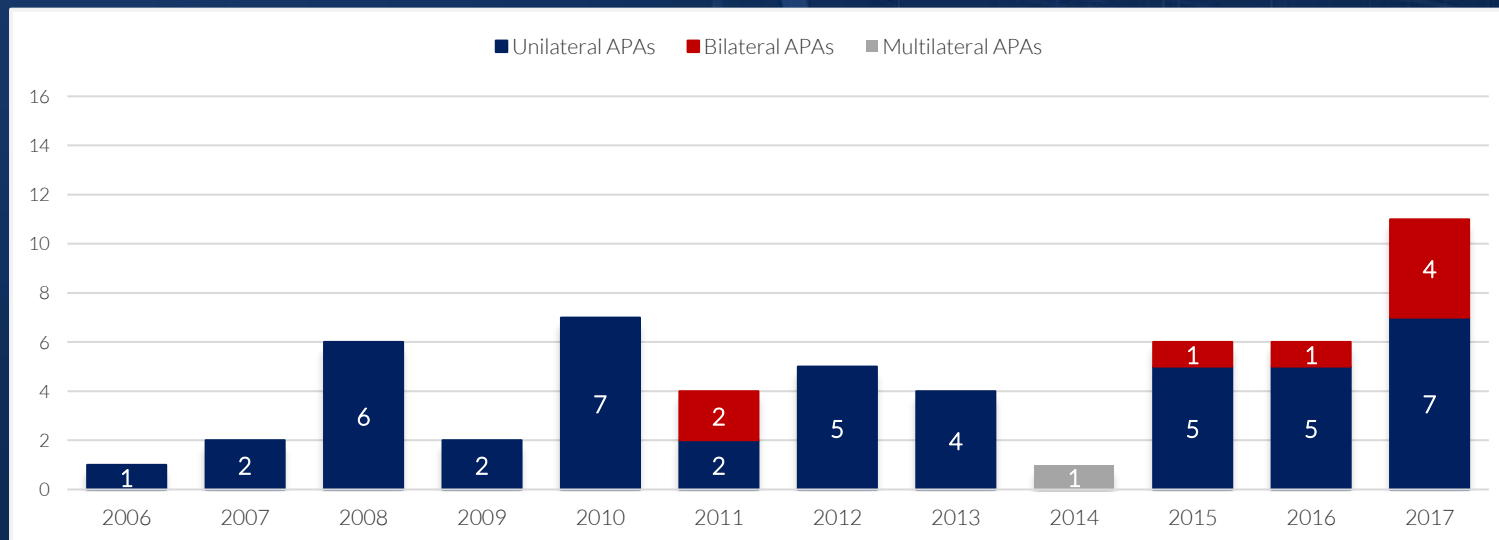
CHART 3. APPLICATIONS SUBMITTED BETWEEN 2006 AND 2017



Agreements concluded between 2006 and 2017 (1)



CHART 4. NUMBER OF APAs ISSUED FROM 2006 TO 2017



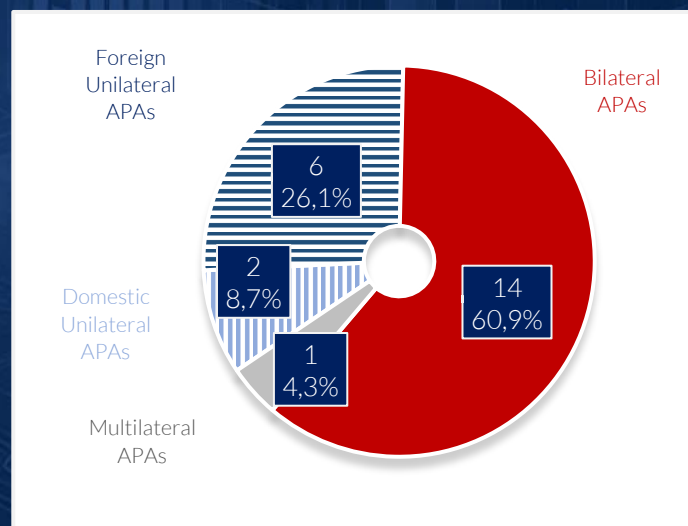
In 2006-2017, 55 proceedings were concluded with the issuance of an advance pricing agreement, meaning that 61% of the applications submitted during this period were finalized with the issuance of an APA. The following agreements were concluded [Chart 4]:

- 46 unilateral agreements (including 9 domestic and 37 foreign agreements)
- 8 bilateral agreements
- 1 multilateral agreement.

13 decisions concerned the extension or renewal of an agreement (12 unilateral APAs and 1 bilateral APA). In 2011, the first two bilateral APAs negotiated by the Polish administration (with Switzerland and the United Kingdom) were concluded, and in 2014 - the first multilateral APA involving four competent authorities was finalized.

At the beginning of 2018, 23 proceedings were pending — 8 for unilateral APAs, 14 for bilateral APAs, and 1 for a multilateral APA [Chart 5].

CHART 5. PENDING PROCEEDINGS ON JANUARY 1, 2018



✓ **90**
APA applications
submitted
from 2006 to 2017

✓ **55**
agreements concluded
between 2006 and 2017

✓ **12**
other final resolutions issued
from 2006 to 2017
*(refusal to conclude an APA, discontinuance
of proceedings, leaving the application without
consideration, refusal to initiate proceedings)*

✓ **23**
proceedings pending
on January 1, 2018

Agreements concluded between 2006 and 2017 (2)



CHART 6. TYPES OF TRANSACTIONS COVERED BY APAs ISSUED FROM 2006 TO 2017 (55 APAs) *

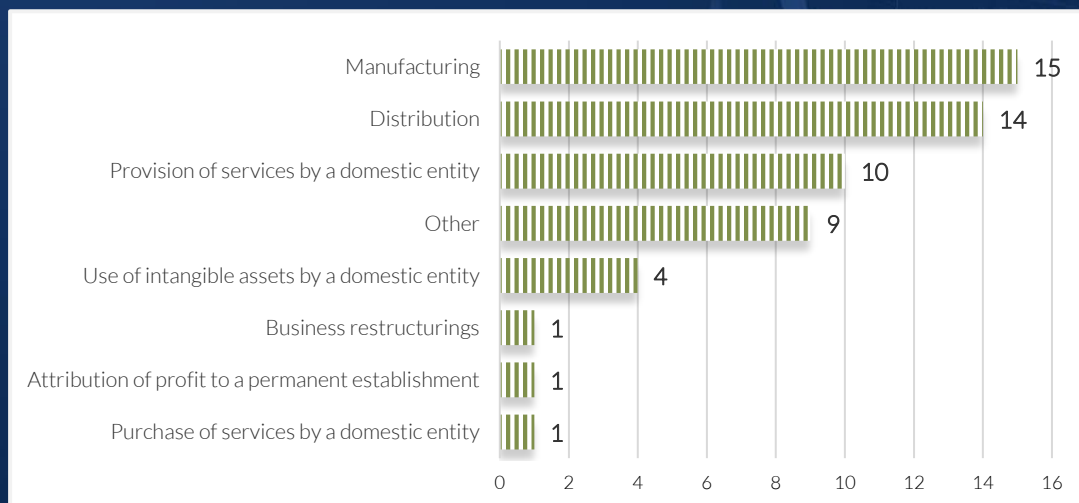


CHART 7. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs (46 APAs) *

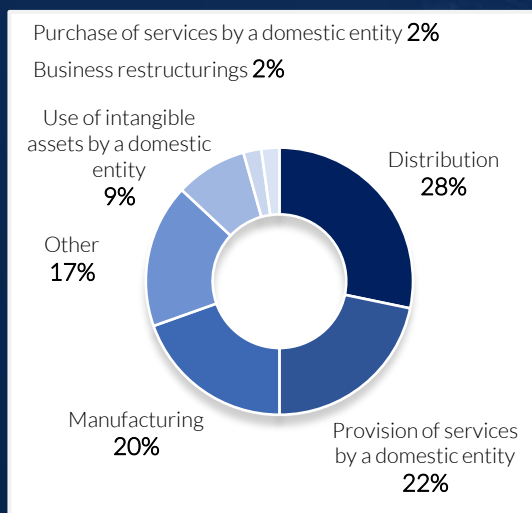
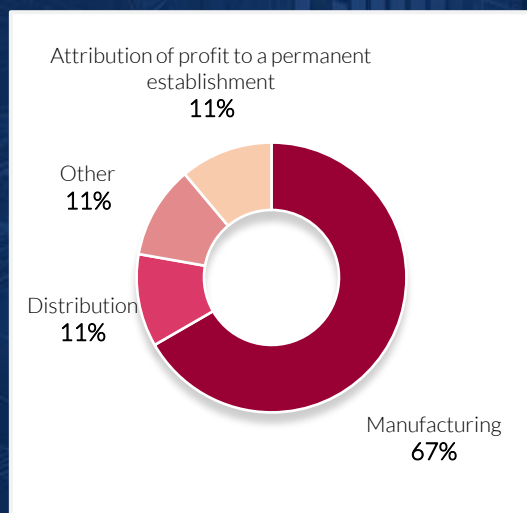
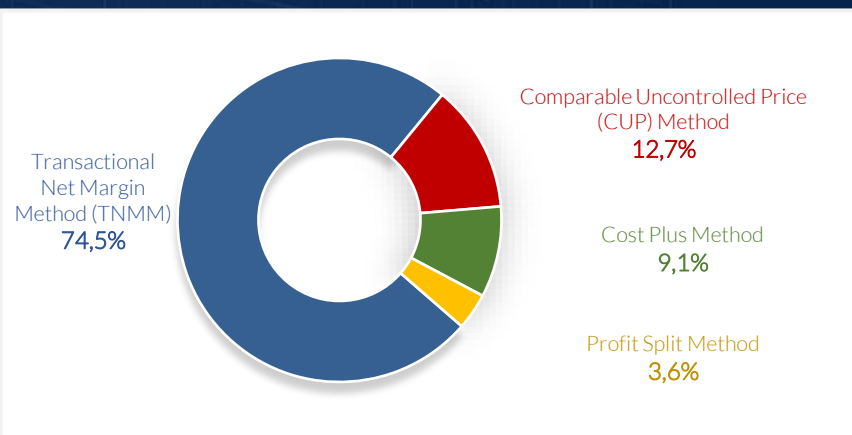


CHART 8. TYPES OF TRANSACTIONS COVERED BY BILATERAL AND MULTILATERAL APAs (9 APAs) *



*The changes compared to the data presented in the first edition of the APA Report (2006–2023) result from the application of a new, more transparent transaction classification system.

CHART 9. METHODS APPLIED IN APAs ISSUED FROM 2006 TO 2017 (55 APAs)



The APAs issued between 2006 and 2017 primarily covered transactions involving the provision of manufacturing and distribution services (a total of 29 decisions) and the provision of other services (including IT and accounting services) by domestic entities, as well as transactions classified as "other," such as complex transactions. APAs related to these four categories accounted for nearly 90% of all agreements concluded during that period. [Charts 6–8]

The dominant method used was the Transactional Net Margin Method (TNMM), applied in nearly 75% of the issued decisions [Chart 9]. This was partly due to the types of transactions covered by the APAs (such as a limited number of transactions where both parties contributed unique and valuable inputs) and partly due to the structure and availability of the financial data required to apply the method.

In transactions where TNMM was used, the most frequently applied profitability indicators were the operating margin and the operating markup (each used in approximately 40% of the APAs with TNMM). The operating margin indicator was generally used for valuing distribution activities, and its results ranged from 1.2% to 10.4%. The operating markup for production activities ranged from 2.0% to 15.0%, while for service activities, it ranged from 1.3% to 9.3%. In other cases, indicators such as return on sales and return on assets were applied.*

* The presented ranges of results relate to various factual circumstances and industries in which the activities were conducted.



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At the beginning of 2024, more than 280 proceedings were pending (228 for a unilateral APA, 55 for a bilateral APA, and 1 for a multilateral APA [Chart 10], including 21 proceedings related to the renewal of an existing APA). Nearly 60% of the proceedings pending as of 1 January 2024 concerned applications submitted in connection with the application of Article 15e of the CIT Act, of which 98% were applications for unilateral APAs.

In 2024, a record number of 154 APA proceedings were completed, resulting in the conclusion of 116 APAs:

- 113 unilateral agreements (including 10 domestic and 103 foreign)
- 2 bilateral agreements
- 1 multilateral agreement.

In 38 cases, proceedings were concluded with a different outcome*. [Chart 11]

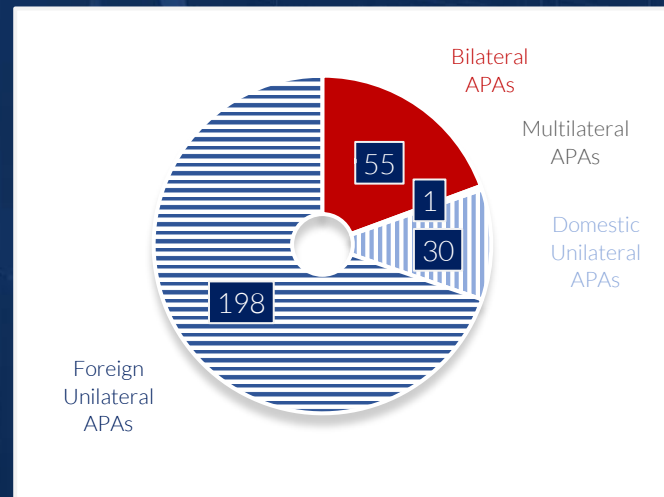
* Refusal to conclude an APA, discontinuation of the proceeding, leaving the application without consideration, refusal to initiate the proceeding.

In 2024, the Head of the NRA received 67 APA applications, which is 22 more than in the previous year and 36 more than in 2022. This included a record number of 20 bilateral APA applications. Of the unilateral applications, 12 concerned domestic APAs and 35 concerned foreign APAs. [Chart 12]

On 1 January 2025, 197 proceedings were pending – 128 for unilateral APAs and 69 for bilateral APAs.* [Chart 13]

* The final number may increase due to further determinations regarding the homogeneity of transactions covered by certain applications.

CHART 10. PENDING PROCEEDINGS ON JANUARY 1, 2024* (284)



* Changes compared to the data presented in the first edition of the APA Report (2006–2023) result from the assessment concerning the homogeneity of transactions covered by certain applications (see p. 14 of the 2006–2023 Report).

CHART 12. APPLICATIONS SUBMITTED IN 2024 (67)

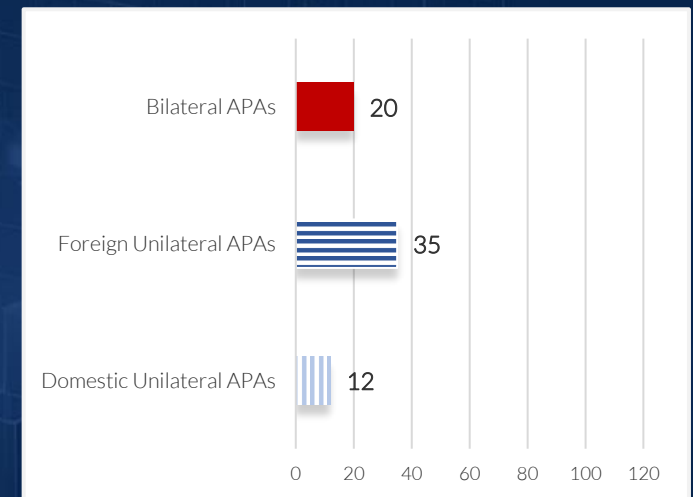


CHART 11. PROCEEDINGS COMPLETED IN 2024 (154)

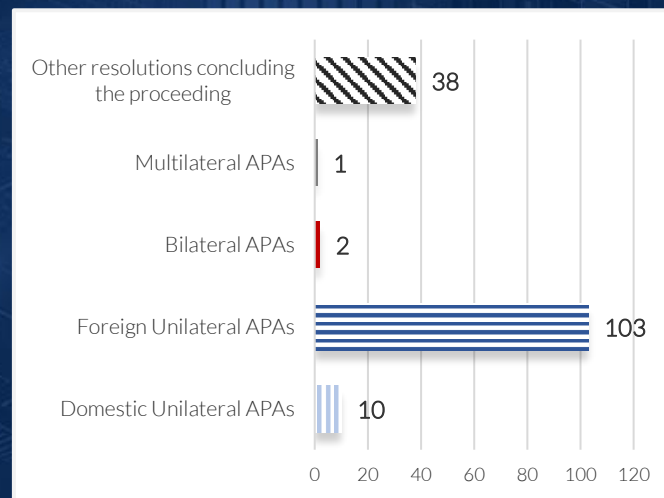
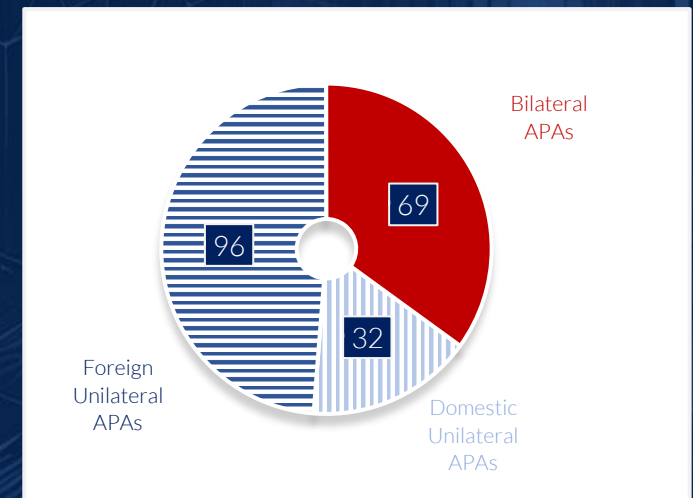


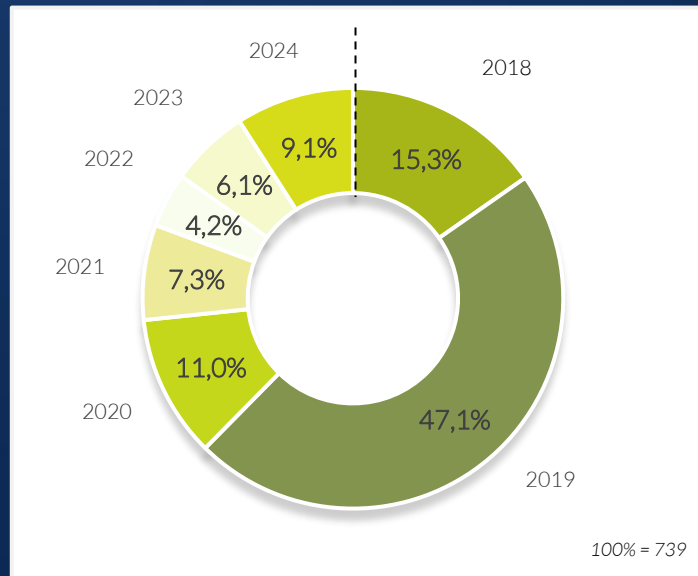
CHART 13. PENDING PROCEEDINGS ON JANUARY 1, 2025 (197)



Applications for APAs submitted between 2018 and 2024



CHART 14. APA APPLICATIONS SUBMITTED BY YEAR



Between 2018 and 2024, nearly 740* applications for APAs were submitted (including 62 for the renewal of agreements), with half of the applications filed in 2019. This was primarily a result of introducing the possibility to exclude transactions covered by APAs from the cost deduction limits set by Article 15e of the CIT Act [Chart 14]. In total, over 450 applications were submitted to the Head of the NRA due to this entitlement. Despite the above, there has been a noticeable increase in interest in APAs, which has continued after the repeal of Article 15e of the CIT Act. On average, over 105 applications were submitted annually during the analyzed period, including over 40 applications per year not motivated by the desire to exclude costs from the limits outlined in Article 15e of the CIT Act.

Unilateral APA applications accounted for over 86% of all applications submitted between 2018 and 2024. At the same time, the number of bilateral APA applications submitted during this seven-year period was nearly four times higher than in the twelve-year period from 2006 to 2017. Additionally, one multilateral APA application was submitted in 2018. [Charts 15-16]

By the end of 2024, all remaining 23 applications submitted between 2006 and 2017, as well as over 73% of the applications submitted between 2018 and 2024, had been processed—either through the issuance of an APA or by other resolution concluding the proceedings**.

* 739 applications as of March 3, 2024. The final number may increase depending on the assessment of the homogeneity of transactions covered by certain applications.

** Refusal to conclude an APA, discontinuation of the proceeding, leaving the application without consideration, refusal to initiate the proceeding.

CHART 15. APPLICATIONS SUBMITTED FROM 2018 TO 2024 BY TYPE OF APA

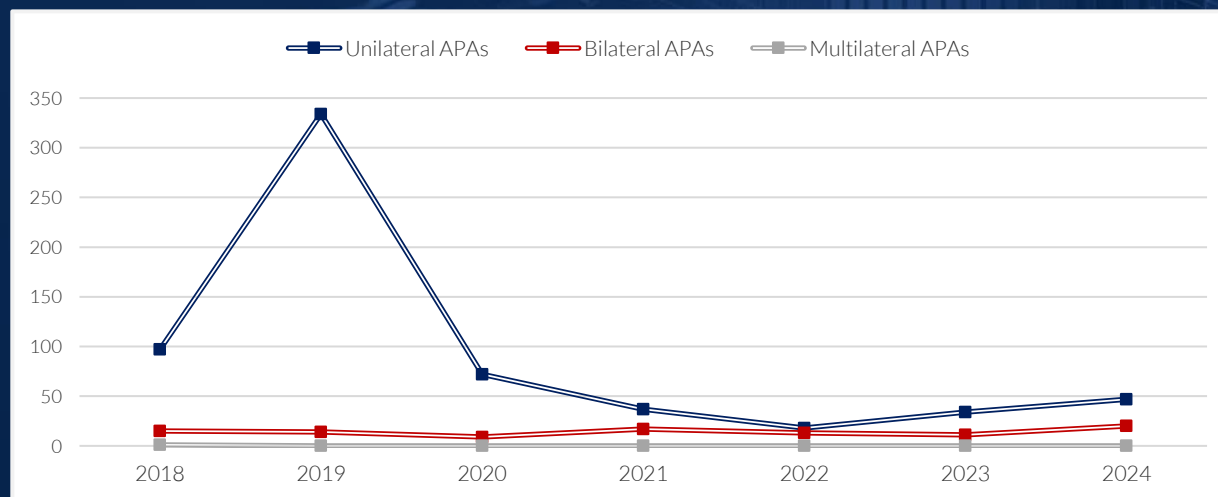
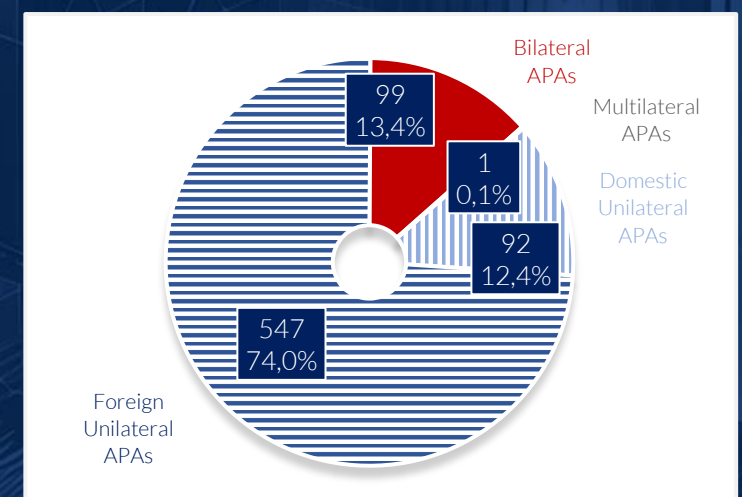


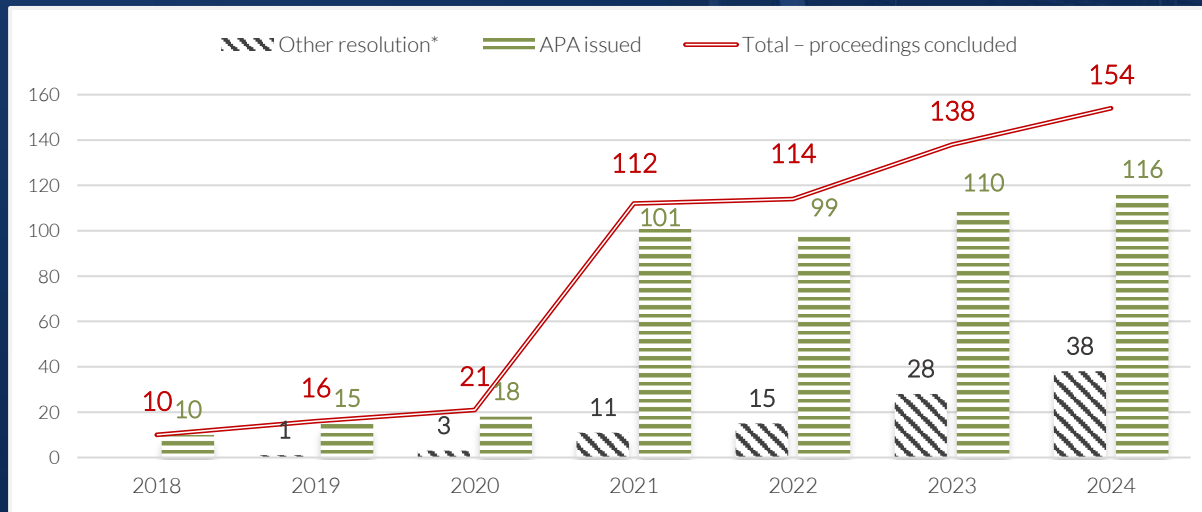
CHART 16. APPLICATIONS SUBMITTED BETWEEN 2018 AND 2024



Agreements concluded between 2018 and 2024 (1)

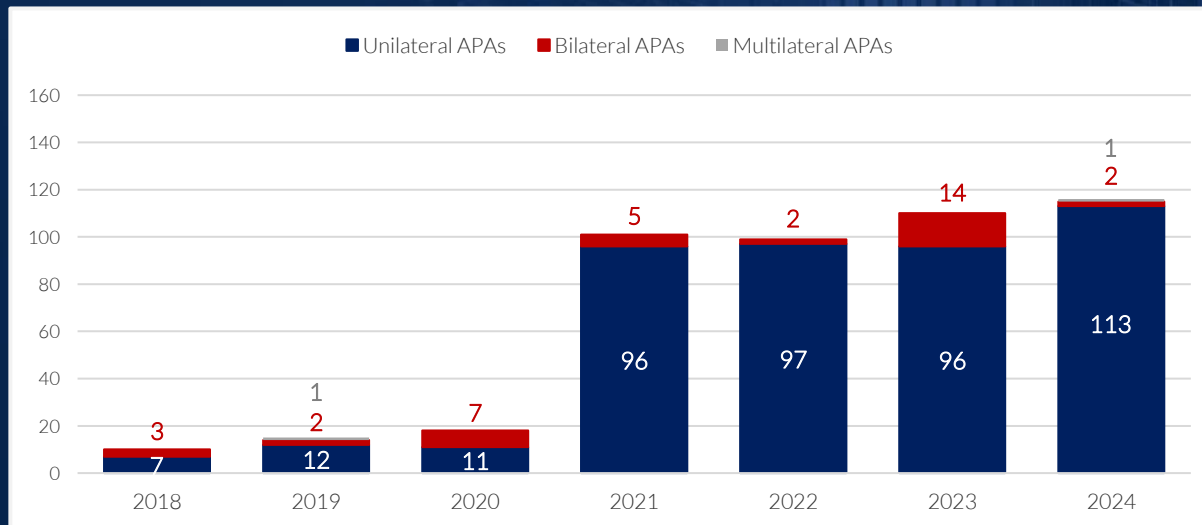


CHART 17. NUMBER OF RESOLUTIONS CONCLUDING APA PROCEEDINGS



* Refusal to conclude an APA, discontinuation of the proceeding, leaving the application without consideration, refusal to initiate the proceeding.

CHART 18. NUMBER OF APAs ISSUED FROM 2018 TO 2024 BY TYPE



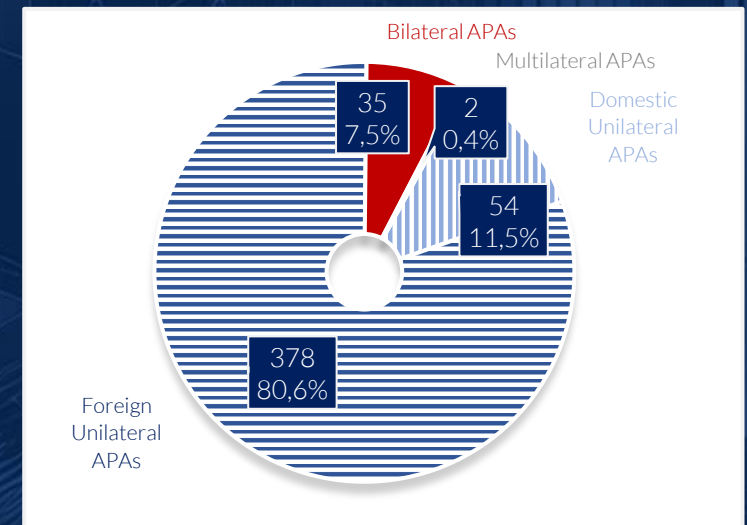
Between 2018 and 2024, a total of 565 proceedings initiated by applications for an advance pricing agreement were concluded.

During this seven-year period, the Head of the NRA issued 469 advance pricing agreements (including 33 decisions renewing previously issued APAs) and adopted 96 other resolutions* concluding APA proceedings. [Chart 17]

Unilateral APAs accounted for 92% of the agreements issued (432 out of 469 APAs concluded during the period), with foreign unilateral APAs prevailing (378). In 2019, the second multilateral APA was concluded in Poland since the introduction of the APA mechanism, followed by the third in 2024—each involving five tax administration. [Charts 18-19]

* Refusal to conclude an APA, discontinuation of the proceeding, leaving the application without consideration, refusal to initiate the proceeding.

CHART 19. APAs CONCLUDED BETWEEN 2018 AND 2024 BY TYPE



During the analyzed period, APAs played a significant role in relation to the regulations limiting the deductibility of certain costs for tax purposes, which have been in effect since the beginning of 2018¹ (Article 15e of the CIT Act). According to the legislator, expenses for the specified services and intangible assets were often used to artificially inflate tax-deductible costs, partly due to difficulties in determining their market value and the merely formal transfer of such costs to other entities². As a result, Article 15e of the CIT Act imposed limits on the expenses incurred, directly or indirectly, for related parties that could be deducted as tax costs, based on specified categories. However, these limitation did not apply to the costs of services, fees, and charges where the APA covered the correctness of the calculation of remuneration for such services, fees, and charges during the period covered by the APA (Article 15e(15)(1) of the CIT Act, as amended by the DRM Act). Furthermore, according to Article 124 of the DRM Act, for APA applications submitted by December 31, 2019, Article 15e(15) of the CIT Act also applied to the fiscal year preceding the year in which the application was submitted.

Article 15e of the CIT Act ceased to be in force at the end of 2021. At the same time, if the following conditions are met:

- the APA concerns the purchase of intragroup services,
- the APA excludes the application of the limitations set out in Article 15e of the CIT Act,
- the period covered by the APA starts between January 1, 2018, and December 31, 2021,

such APAs cannot be renewed³. Nevertheless, some taxpayers, after the validity period of the issued decision has expired, choose to apply for a new APA regarding transactions that were initially covered by an agreement in relation to Article 15e of the CIT Act.

In relation to Article 15e of the CIT Act, between 2019 and 2024, the Head of the NRA issued:

- 351 APAs, accounting for 75% of all agreements concluded during the period
- 73 other resolutions concluding APA proceedings⁴.

Foreign unilateral APAs dominated (303 in total), primarily involving the purchase of services by a domestic entity. Similarly, domestic unilateral APAs issued in relation to this regulation (41 in total) mainly concerned the purchase of services by a domestic entity. The bilateral APAs issued in relation to Article 15e of the CIT Act (7 in total) primarily dealt with the use of intangibles by a domestic entity. [Charts 20-23]

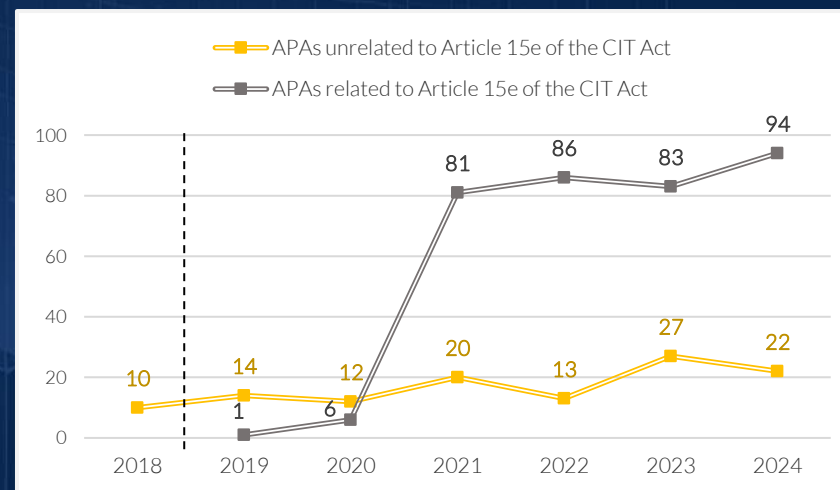
¹Act of October 27, 2017, amending the Personal Income Tax Act, the Corporate Income Tax Act, and the Lump-Sum Income Tax Act on Certain Revenues Earned by Individuals (Journal of Laws of 2017, item 2175, as amended).

²Explanatory memorandum to the draft law amending the Personal Income Tax Act, the Corporate Income Tax Act, and the Lump-Sum Income Tax Act on Certain Revenues Earned by Individuals, Sejm of the 8th term, printed matter no. 1878, p. 29.

³Article 60(2) of the Act of October 29, 2021, amending the Personal Income Tax Act, the Corporate Income Tax Act, and certain other acts (Journal of Laws of 2021, item 2105, as amended).

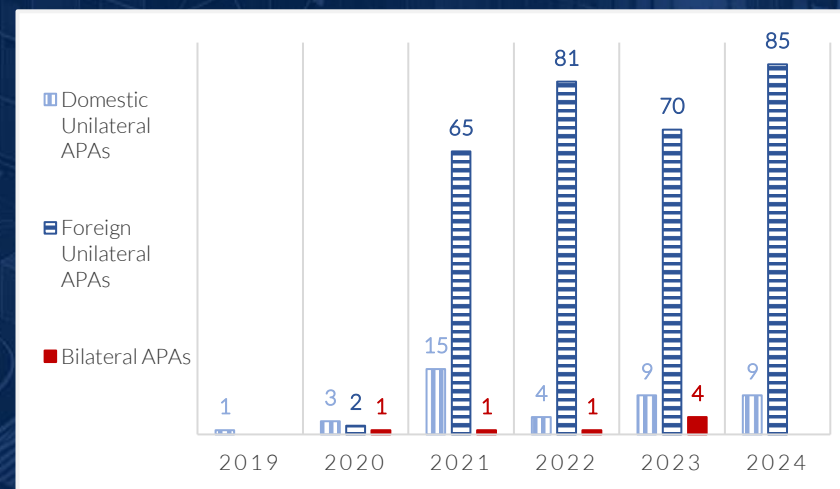
⁴Refusal to conclude an APA, discontinuation of proceedings, leaving the application unprocessed, refusal to initiate proceedings.

CHART 20. APAs ISSUED IN CONNECTION WITH ARTICLE 15E OF THE CIT ACT BY YEAR



* The changes to the data presented in the first edition of the APA Report (2006-2023) follow a revision of the baseline data on which the Report was prepared.

CHART 21. APAs ISSUED IN CONNECTION WITH ARTICLE 15E OF THE CIT ACT BY TYPE OF APA



Agreements concluded between 2018 and 2024 (3)



CHART 22. TYPES OF TRANSACTIONS COVERED BY ISSUED APAs

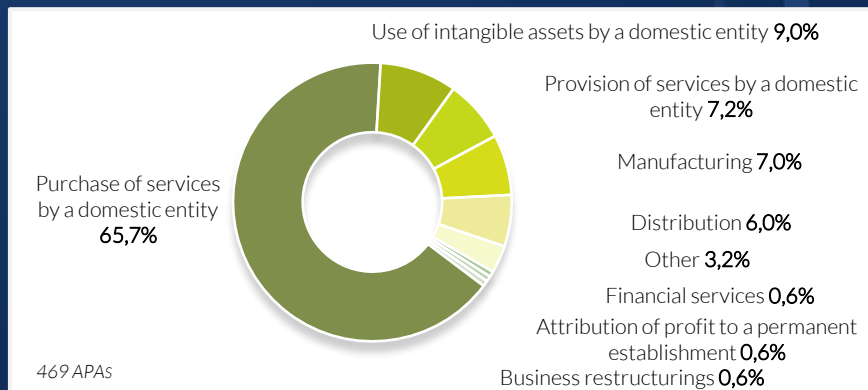


CHART 23. TRANSACTION TYPES – APAs UNRELATED TO ARTICLE 15E OF THE CIT ACT

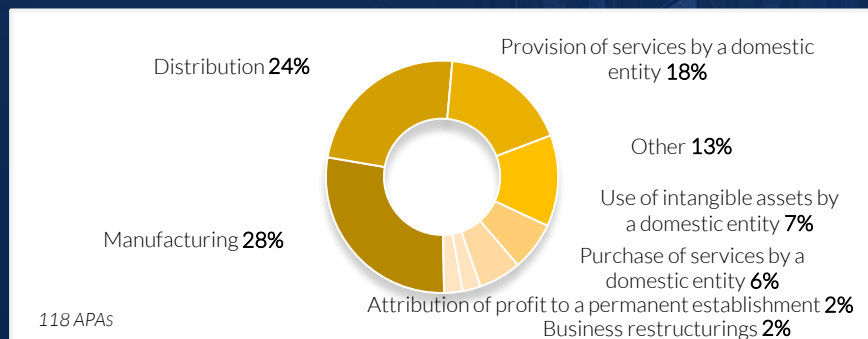
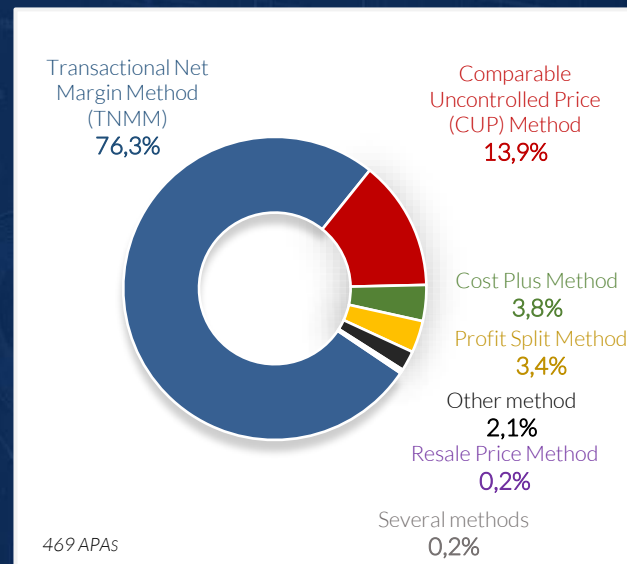


CHART 24. TRANSACTION TYPES – APAs RELATED TO ARTICLE 15E OF THE CIT ACT



CHART 25. METHOD APPLIED IN ISSUED APAs



The advance pricing agreements issued between 2018 and 2024 that were not motivated by the intention to exclude transaction-related costs from the limitations set out in Article 15e of the CIT Act primarily covered—similarly to the APAs issued in the previous period (2006–2017)—manufacturing, distribution, and other service transactions involving a domestic entity, as well as transactions classified as “Other.” APAs related to these categories of transactions accounted for over 80% of the agreements not related to Article 15e and over 20% of all APAs issued between 2018 and 2024. [Charts 22-23]

The most frequently applied method, just as in the previous period (2006–2017), was the Transactional Net Margin Method (TNMM), used in over 70% of the decisions. [Chart 25]

Further details regarding the types of transactions, methods, and indicators are provided in the later sections of the Report.

565
 proceedings finalized
 between 2018 and 2024

including:

469
 Advance Pricing Agreements
 concluded
 from 2018 to 2024:

432
 Unilateral APAs:

- 54 domestic
- 378 foreign

35
 Bilateral APAs

2
 Multilateral APAs

UNILATERAL APAs 2018 – 2024



Types of Transactions (1)

CHART 26. TYPES OF TRANSACTIONS COVERED BY ISSUED DOMESTIC UNILATERAL APAs (54 APAs)

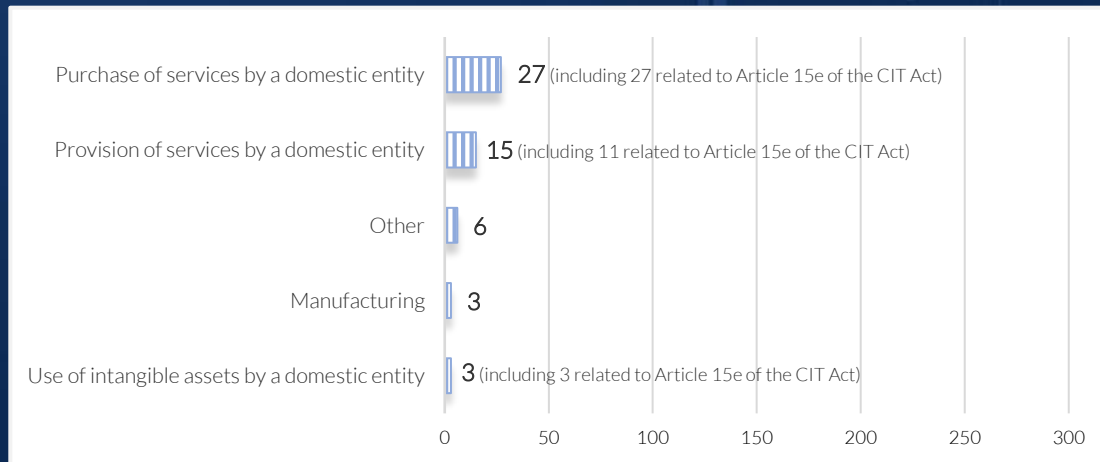
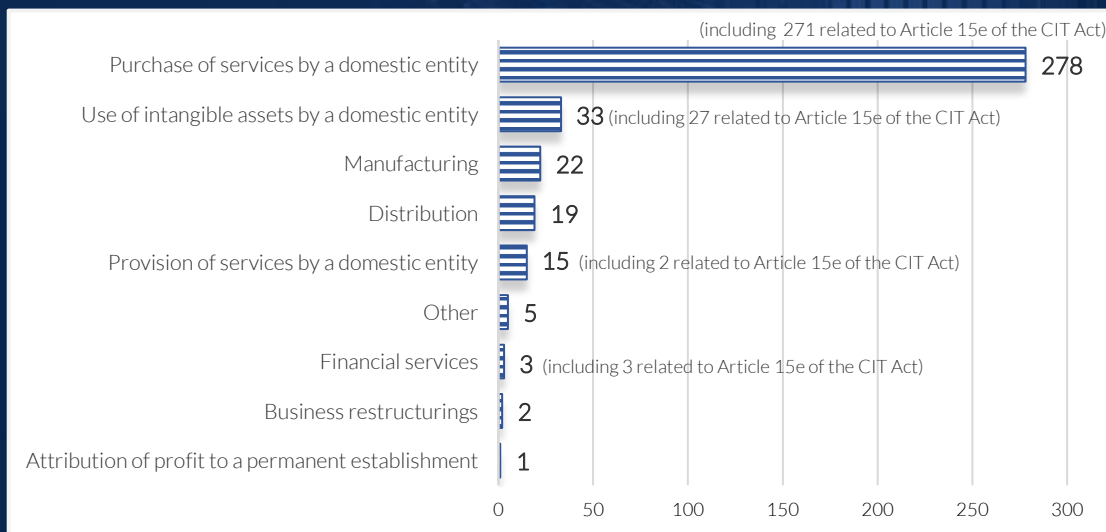


CHART 27. TYPES OF TRANSACTIONS COVERED BY ISSUED FOREIGN UNILATERAL APAs (378 APAs)



Between 2018 and 2024, 432 unilateral APAs were issued, including 54 domestic unilateral APAs and 378 foreign unilateral APAs.

In connection with Article 15e of the CIT Act, 41 out of 54 domestic unilateral APAs (76%) and 303 out of 378 foreign unilateral APAs (80%) were concluded, resulting in a total of 344 unilateral APAs motivated by the desire to avoid the cost limitation under Article 15e of the CIT Act (80% of all unilateral APAs issued during the analyzed period).

Both domestic and foreign unilateral APAs most commonly involved the purchase of services by a domestic entity (50% and 74% of the respective types of APAs). In the case of domestic unilateral APAs, all agreements related to this type of transaction were issued in connection with Article 15e of the CIT Act. For foreign unilateral APAs, 97% of those involving the purchase of services by a domestic entity were issued in connection with Article 15e of the CIT Act.

Among the remaining (not related to Article 15e) domestic unilateral APAs, the majority covered transactions classified as "Other" (6 APAs, mainly joint ventures between related parties), the provision of services by domestic entities (4 APAs) and those involving the production and use of intangibles by a domestic entity (3 APAs each). [Chart 26] Foreign unilateral APAs issued were dominated by agreements involving transactions related to production (22 APAs), distribution (19 APAs) and provision of services by a domestic entity (13 APAs). [Chart 27]

A detailed breakdown of unilateral APAs issued in each year, according to transaction type, is presented on the next page of the Report [Charts 28-34]. Information on the number of domestic and foreign unilateral APAs concluded in each year in relation to Article 15e of the CIT Act is provided on page 17 of the Report [Chart 21]. The dominant types of transactions covered by the issued APAs are a natural consequence of the provisions of Article 15e of the CIT Act and the increasing number of proceedings finalized under this regulation in subsequent years.

UNILATERAL APAs 2018 – 2024



Types of Transactions (2)

CHART 28. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs ISSUED IN 2018 (7 APAs)

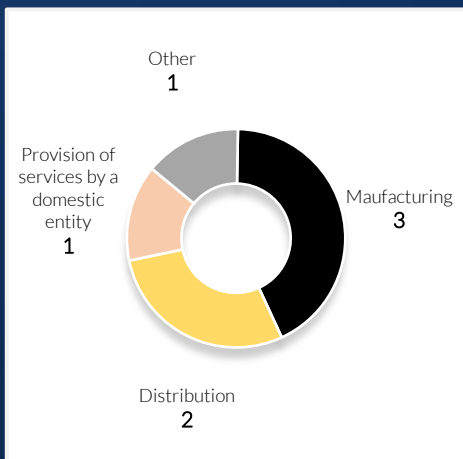


CHART 29. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs ISSUED IN 2019 (12 APAs)

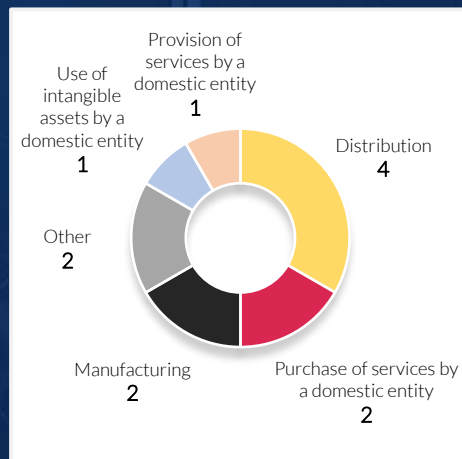


CHART 30. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs ISSUED IN 2020 (11 APAs)

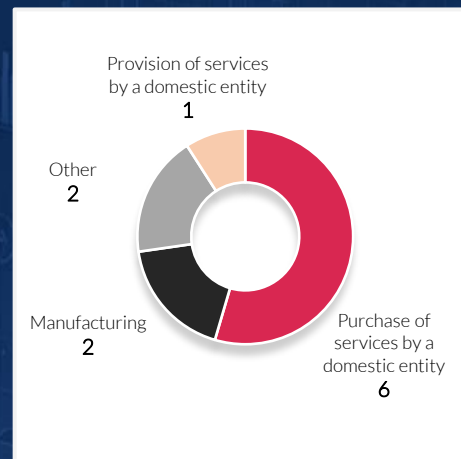


CHART 31. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs ISSUED IN 2021 (96 APAs)

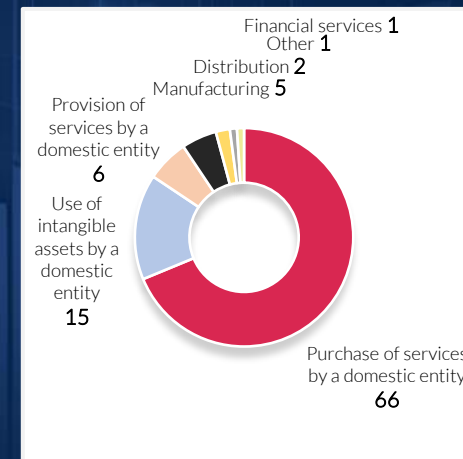


CHART 32. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs ISSUED IN 2022 (97 APAs)

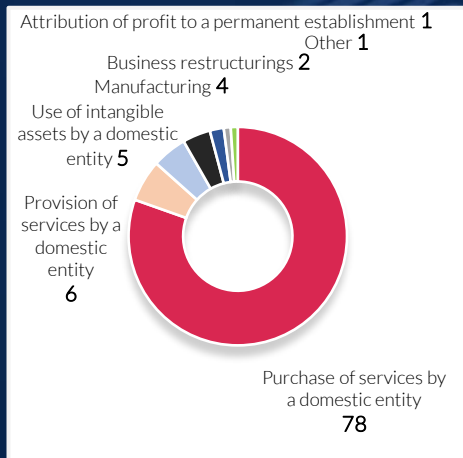


CHART 33. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs ISSUED IN 2023 (96 APAs)

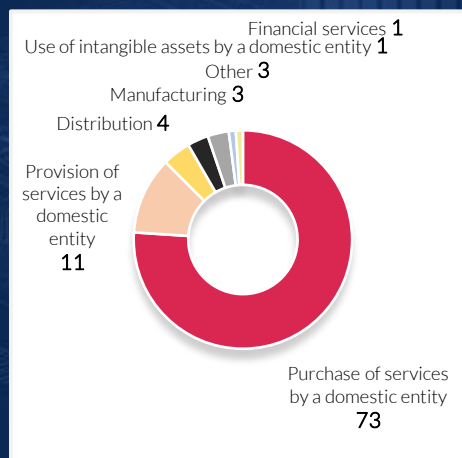
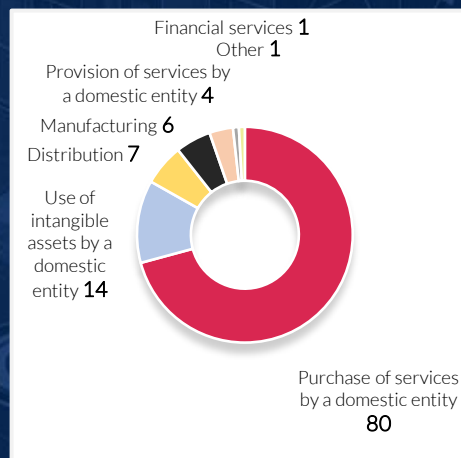


CHART 34. TYPES OF TRANSACTIONS COVERED BY UNILATERAL APAs ISSUED IN 2023 (113 APAs)



**BETWEEN 2018 AND 2024
THE HEAD OF THE NRA
ISSUED 432 UNILATERAL
APAs:**

- ✓ 54 DOMESTIC
- ✓ 378 FOREIGN

**(BETWEEN 2006 AND 2017, 46 UNILATERAL
APAs WERE ISSUED: 9 DOMESTIC AND 37
FOREIGN)**

UNILATERAL APAs 2018 – 2024

Methods Applied



The most frequently used method in both domestic and foreign unilateral APAs was the Transactional Net Margin Method (TNMM), applied in 65% and 78% of the decisions issued, respectively [Charts 35-36]. This is a result of, on the one hand, the types of transactions covered by the APAs (e.g., a small number of transactions where both parties contributed unique and valuable inputs) and, on the other hand, the structure and requirements regarding the availability of financial data necessary for applying the method.

In transactions where TNMM was used, the most commonly applied profitability indicator was the operating markup (approximately 87% of APAs using TNMM). In the vast majority of cases, it concerned service activities (with around 60% of service transactions confirming that a 5% markup on the cost base reflected the arm's length price). Of the APAs where the operating markup was applied, only about 6% concerned production activities. In such cases, the indicator's value ranged from 1.1% to 16.7%. The operating margin indicator (applied in around 7% of APAs using TNMM) was generally used to value distribution activities. The range of this indicator's values in all cases where it was used (not only in distribution-related cases) was between 1.0% and 8.0%. Other profitability indicators (e.g., return on sales, return on assets) were applied in around 6% of the APAs where TNMM was used.*

*The presented ranges of results relate to various factual circumstances and industries in which the activities were conducted.

CHART 38. METHODS APPLIED IN UNILATERAL APAs ISSUED BETWEEN 2018 AND 2024 IN CONNECTION WITH ARTICLE 15E OF THE CIT ACT (344 OUT OF 432 APAs)

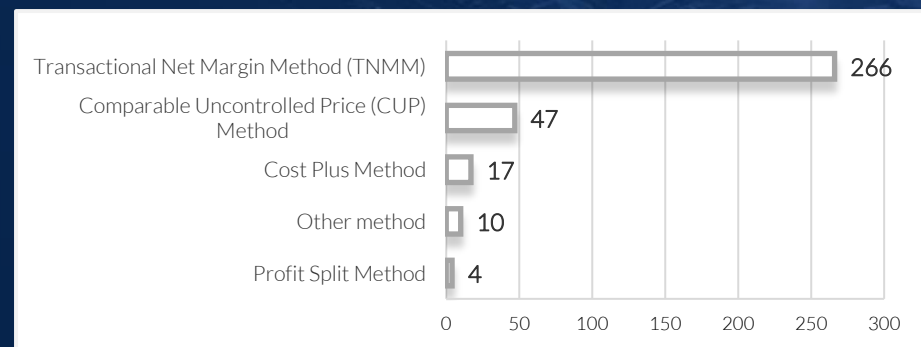


CHART 35. METHODS APPLIED IN DOMESTIC UNILATERAL APAs (54 APAs)

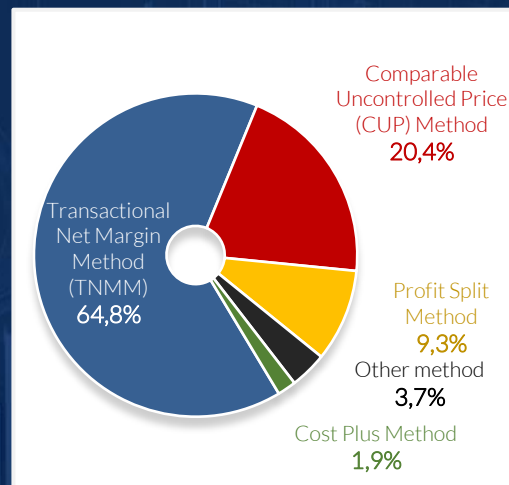


CHART 36. METHODS APPLIED IN FOREIGN UNILATERAL APAs (378 APAs)

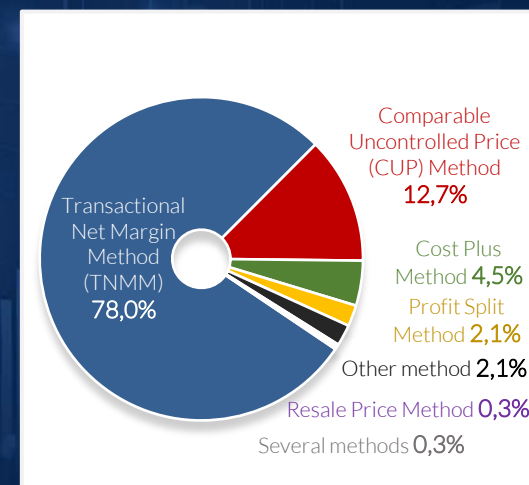
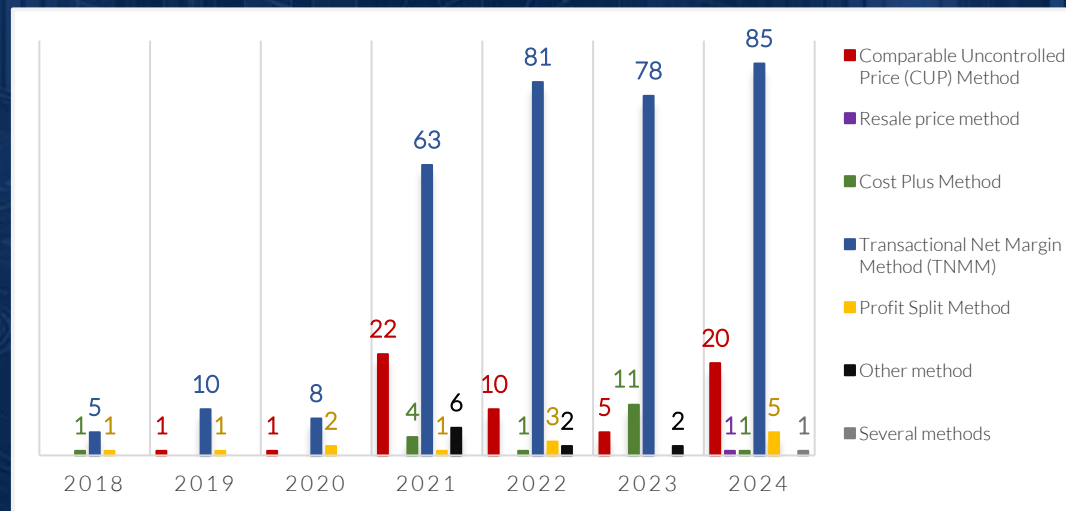


CHART 37. METHODS APPLIED IN UNILATERAL APAs ISSUED FROM 2018 TO 2024 (432 APAs)



BILATERAL APAs 2018 – 2024

Foreign Tax Administration



CHART 39. BILATERAL AGREEMENTS CONCLUDED BETWEEN 2018 AND 2024

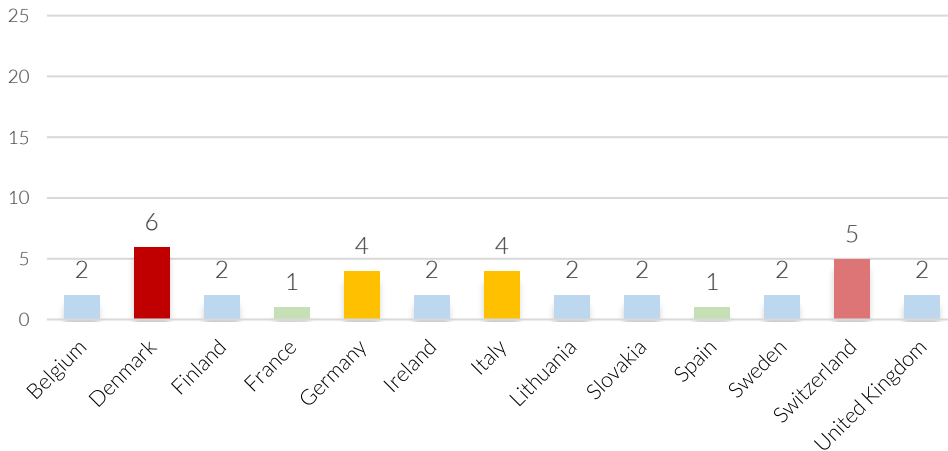
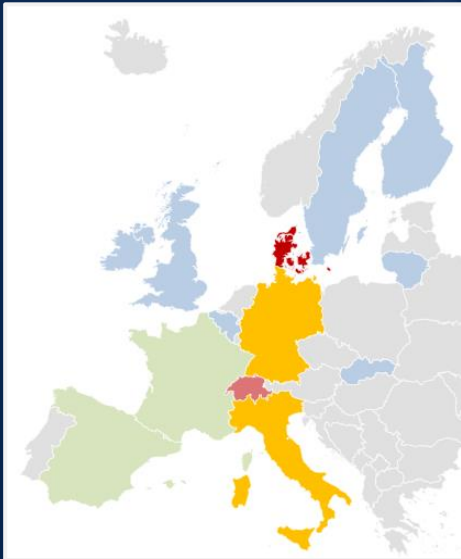
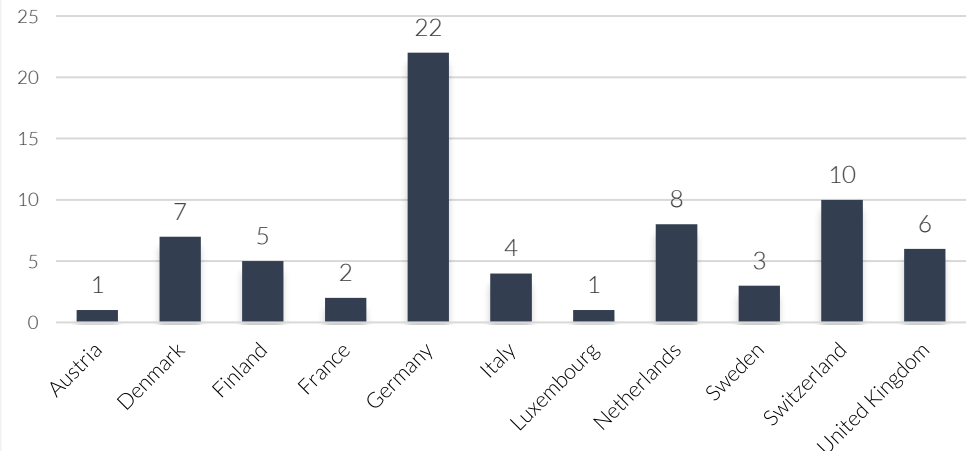


CHART 40. BILATERAL AGREEMENTS PENDING ON JANUARY 1, 2025



Between 2018 and 2024, 35 bilateral APAs and 2 multilateral APA were issued. All agreements were negotiated with the competent authorities (CAs) of European countries, primarily within the European Union. The Polish administration most frequently applied the mutual agreement procedure based on double taxation agreements with Denmark, Switzerland, Germany, and Italy [Chart 39]. In 2024, two bilateral APAs were concluded, and four proceedings for bilateral APAs were closed through other forms of resolution. In addition, one multilateral APA was concluded, involving five tax administrations.

On January 1, 2025, 69 bilateral APA proceedings were pending, primarily involving the competent authorities of Germany (32% of all ongoing bilateral APA proceedings), Switzerland (14%), the Netherlands (12%), and Denmark (10%) [Chart 40].

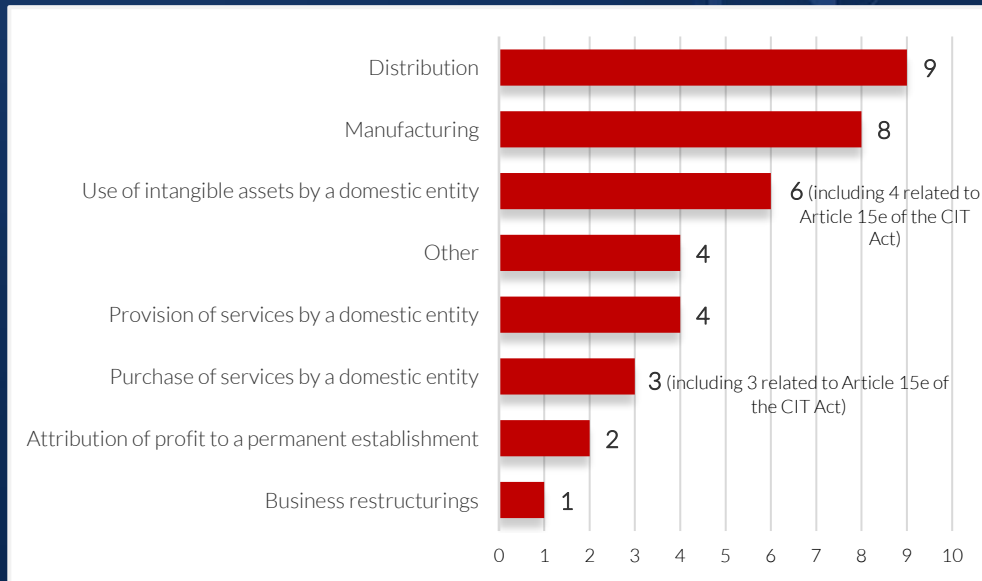
Bilateral and multilateral APAs require reaching agreements with the relevant tax authorities of foreign related entities. These agreements, in addition to offering protection against challenges to transfer pricing, also help mitigate the risk of double taxation. The OECD TP Guidelines recommend negotiating agreements involving the tax authorities of other countries. Polish regulations do not impose preferences or restrictions in this area, allowing taxpayers the flexibility to choose the level of security and assurance they seek. Taxpayers interested in obtaining an APA should be aware that the number of tax jurisdictions involved in the agreement impacts the time required to process the application. The working methods of the relevant tax administrations, their readiness to engage in negotiations, and their capacity to organize frequent negotiation meetings are also key factors. Bilateral and multilateral proceedings therefore typically concern high-tax-risk transactions due to their large value and complexity (e.g., valuation of the entire business activity of an entity, business restructurings, and transactions where the profit split method is considered appropriate).

BILATERAL and MULTILATERAL APAs 2018 – 2024



Types of Transactions (1)

CHART 41. TYPES OF TRANSACTIONS COVERED BY BILATERAL AND MULTILATERAL APAs (37 APAs)



Between 2018 and 2024, 35 bilateral APAs were concluded, 7 of which (20%) were related to Article 15e of the CIT Act. Bilateral APAs aimed at excluding transaction costs from the limits set by Article 15e mainly involved transactions where domestic entities used intangible assets (such as purchasing licenses or paying franchise fees), as well as the purchase of services by domestic entities (support services, IT). Among the remaining 28 bilateral APAs, the agreements primarily covered transactions involving manufacturing and distribution (17 APAs in total). [\[Chart 41\]](#)

From 2006 to 2017, 28 applications for bilateral or multilateral APAs were submitted. In contrast, during the seven-year period from 2018 to 2024, a total of 100 such applications were filed. This indicates a growing importance of bilateral and multilateral procedures. The OECD emphasizes the significance of agreements involving more than one jurisdiction, as they offer greater legal certainty by eliminating double taxation. A potential drawback of unilateral APAs concerning foreign entities is the lack of assurance that agreements with the Polish tax authority will be recognized by the tax administration of the foreign entity's jurisdiction. In 2024, 20 applications for bilateral APAs were received by the Head of the NRA. It is expected that interest in bilateral and multilateral agreements will continue to grow. [\[Charts 42-43\]](#)

A detailed breakdown of bilateral APAs issued by transaction type in each year is presented on the following page of the Report. [\[Charts 44-50\]](#)

CHART 42. BILATERAL AND MULTILATERAL APA APPLICATIONS SUBMITTED, 2006–2024

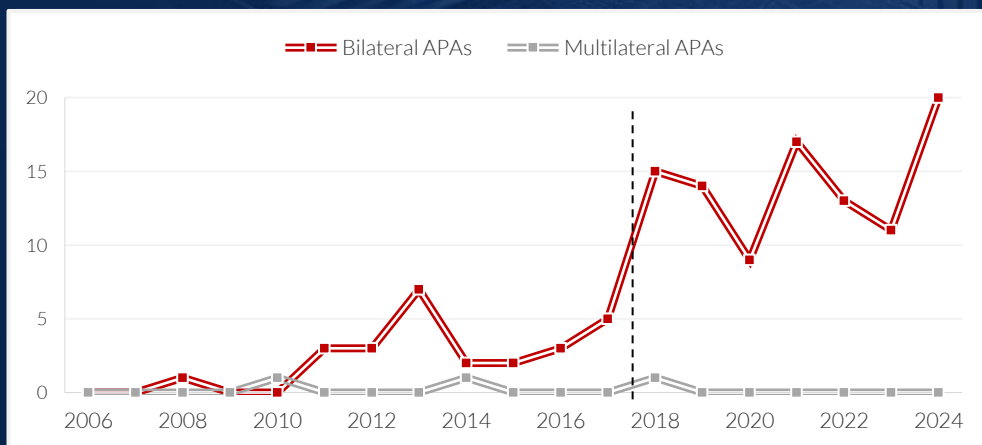
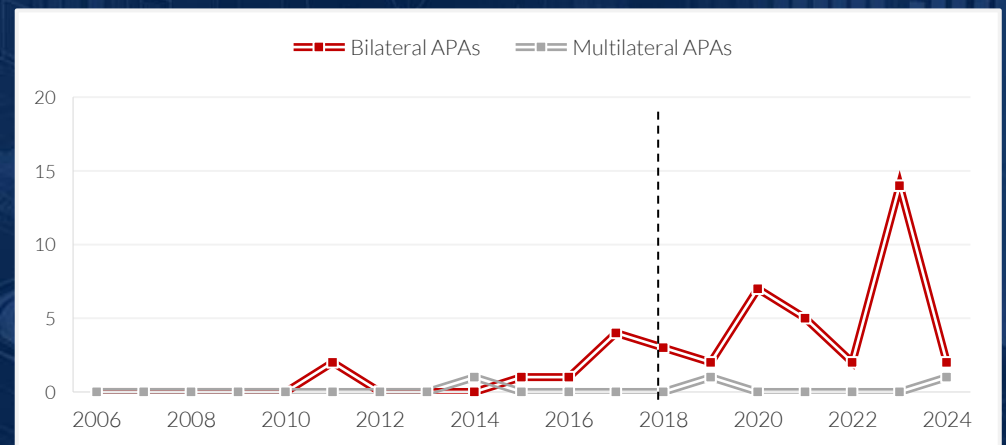


CHART 43. BILATERAL AND MULTILATERAL APAs ISSUED, 2006–2024



Types of Transactions (2)

CHART 44. TYPES OF TRANSACTIONS COVERED BY BILATERAL APAs ISSUED IN 2018 (3 APAs)

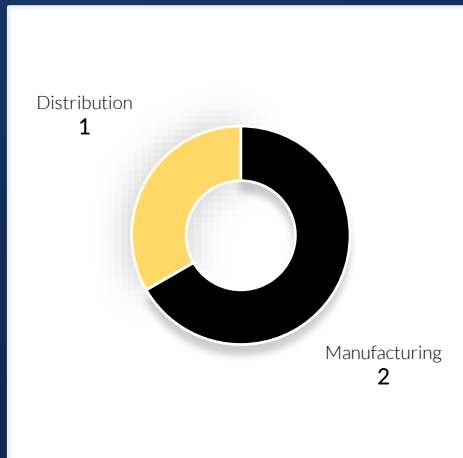


CHART 45. TYPES OF TRANSACTIONS COVERED BY BILATERAL AND MULTILATERAL APAs ISSUED IN 2019 (3 APAs)

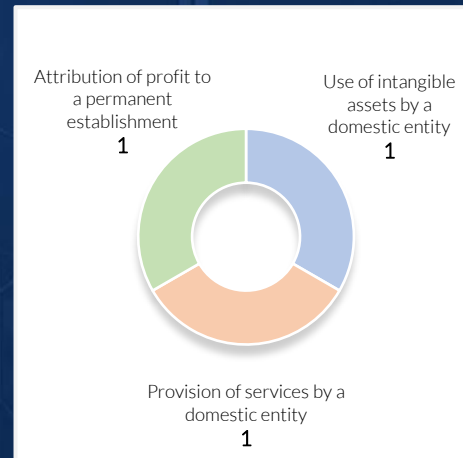


CHART 46. TYPES OF TRANSACTIONS COVERED BY BILATERAL APAs ISSUED IN 2020 (7 APAs)

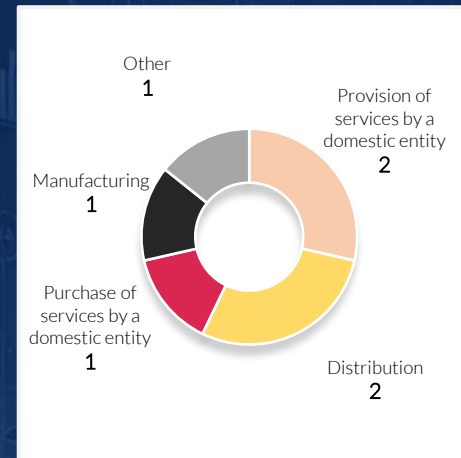


CHART 47. TYPES OF TRANSACTIONS COVERED BY BILATERAL APAs ISSUED IN 2021 (5 APAs)

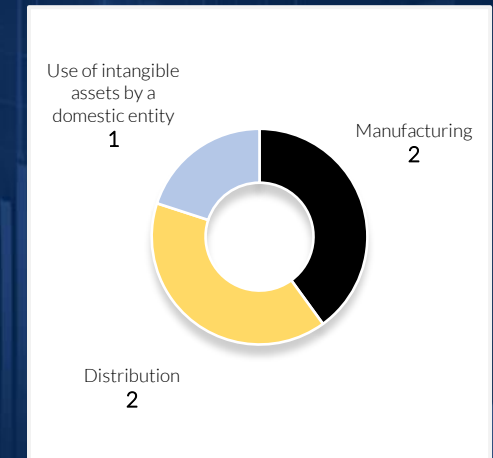


CHART 48. TYPES OF TRANSACTIONS COVERED BY BILATERAL APAs ISSUED IN 2022 (2 APAs)

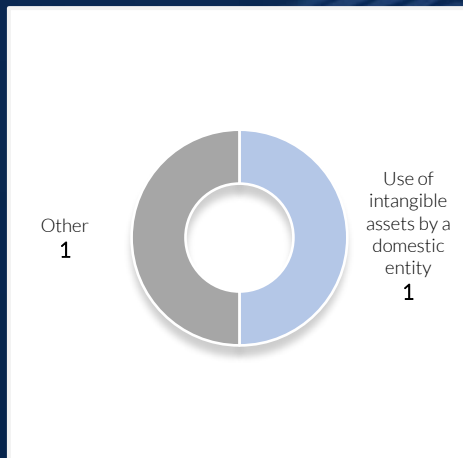


CHART 49. TYPES OF TRANSACTIONS COVERED BY BILATERAL APAs ISSUED IN 2023 (14 APAs)

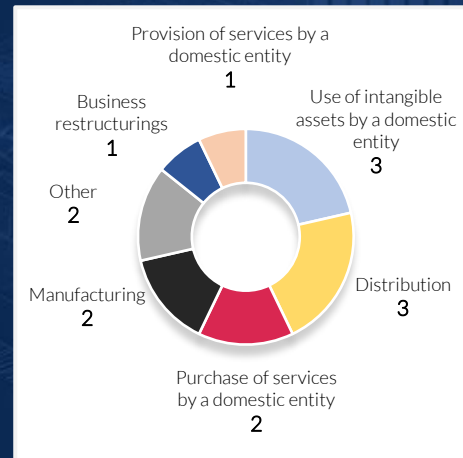
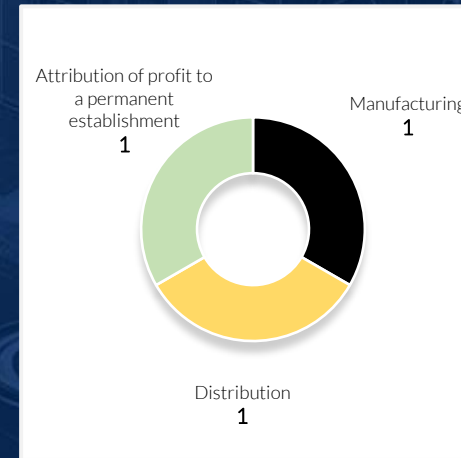


CHART 50. TYPES OF TRANSACTIONS COVERED BY BILATERAL AND MULTILATERAL APAs ISSUED IN 2024 (3 APAs)



**BETWEEN 2018 AND 2024
THE HEAD OF THE NRA
ISSUED:**

- ✓ 35 BILATERAL APAs
- ✓ 2 MULTILATERAL APAs

**(BETWEEN 2006 AND 2017
8 BILATERAL APAs AND 1 MULTILATERAL APA
WERE ISSUED)**

BILATERAL and MULTILATERAL APAs 2018 – 2024

Methods Applied



CHART 51. METHODS APPLIED IN BILATERAL AND MULTILATERAL APAs ISSUED FROM 2018 TO 2024 (37 APAs)

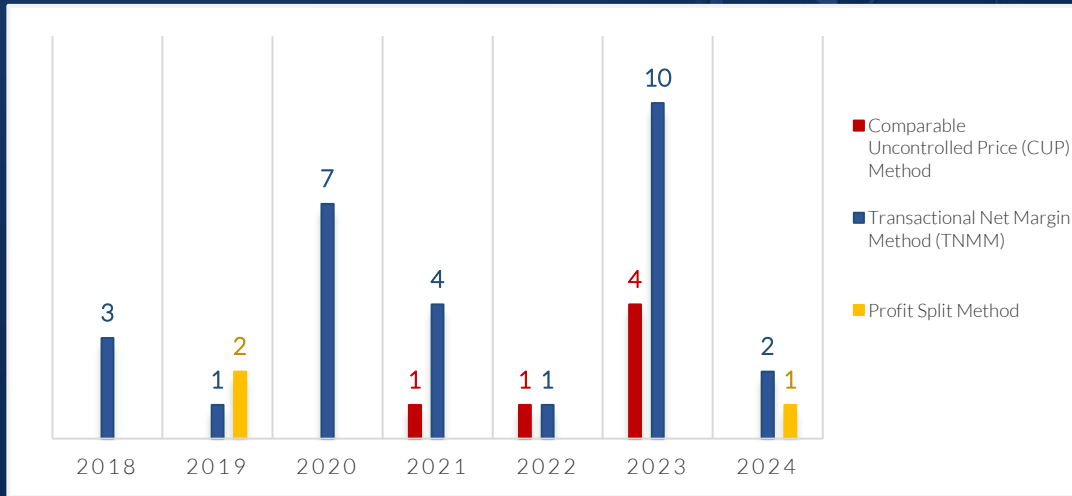


CHART 52. METHODS APPLIED IN BILATERAL APAs ISSUED BETWEEN 2018 AND 2024 IN CONNECTION WITH ARTICLE 15E OF THE CIT ACT

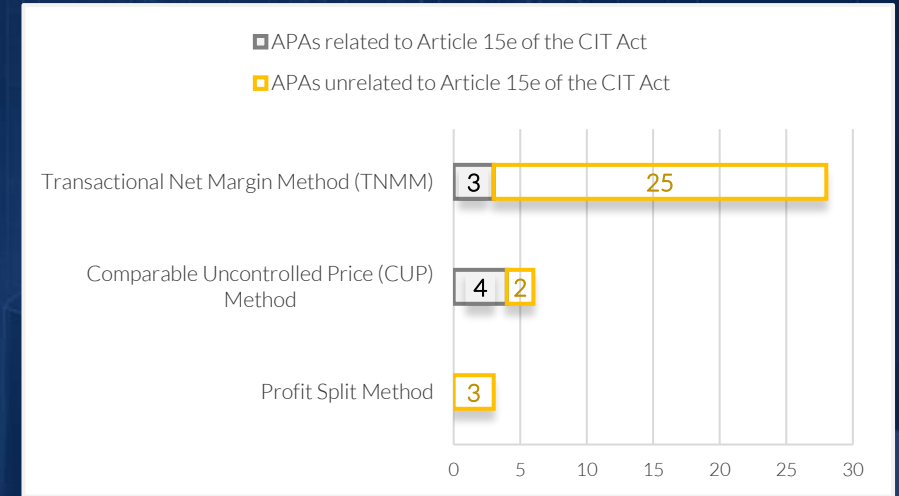
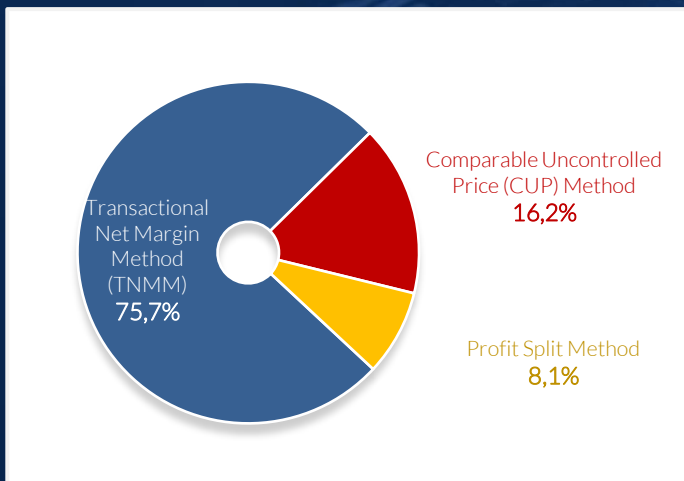


CHART 53. METHODS APPLIED IN BILATERAL AND MULTILATERAL APAs (37 APAs)



The most commonly used method in the bilateral APAs concluded between 2018 and 2024 (35 decisions in total), as in the case of unilateral APAs, was the Transactional Net Margin Method (TNMM) applied in 80% of the bilateral APAs issued (in unilateral domestic and foreign APAs, TNMM was applied in 65% and 78% of the decisions issued, respectively). In the case of multilateral APAs, the applied method was the profit split method.

The use of a specific method in individual years corresponds to the types of transactions covered by the bilateral APAs issued so far, as well as the requirements regarding the availability of financial data necessary to apply the method. (Charts 51–53)

In transactions where TNMM was used, the most frequently applied profitability indicator was the operating markup (50% of APAs using TNMM). This indicator was used for the valuation of production activities (in this case, the results ranged from 2.0% to 15.0%) and service activities (3.0% to 15.0%). The operating margin indicator was generally used for valuing distribution activities, where the results typically ranged from 1.5% to 5.7% (the operating margin was applied in nearly 25% of APAs using TNMM). Other profitability indicators included, in particular, return on sales and return on assets.*

* The presented ranges of results relate to various factual circumstances and industries in which the activities were conducted.

19 Years of APAs in Poland, 2006 – 2024



✓ 829 APA applications submitted from 2006 to 2024	✓ 632 (76%) APA proceedings completed between 2006 and 2024	✓ 524 APAs concluded between 2006 and 2024 (83% of completed proceedings)	✓ 478 unilateral APAs concluded (63 domestic and 415 foreign)	✓ 197 proceedings pending on January 1, 2025
			✓ 43 bilateral APAs concluded	
			✓ 3 multilateral APAs concluded	

- The Head of the National Revenue Administration also reviewed requests for amendments to or revocations of issued APAs, conducted proceedings concerning the expiration of decisions, and assessed changes reported by the beneficiaries of existing APAs in terms of their materiality and impact on the agreements concluded. In addition, several hundred pre-filing meetings were held.
- Considering the nineteen-year period (2006–2024) during which the APA procedure has been available in Poland, and irrespective of the application of Article 15e of the CIT Act – which has been the main, though not the only, driver of APA applications, particularly in the years 2018–2020 – a clear increase in the use and significance of APAs can be observed. Taxpayers have increasingly relied on this instrument as a form of traditional protection and preferential treatment within the framework of transfer pricing regulations. During the first twelve years following the introduction of the possibility for Polish taxpayers to conclude APAs (2006–2017), a total of 90 applications were submitted. In the much shorter period from 2018 to 2024, a total of 285 applications not related to the cost limitation under Article 15e of the CIT Act were filed, including 67 in 2024 alone. [\[Chart 54\]](#)
- Between 2006 and 2024, the Minister of Finance / Head of the National Revenue Administration received 77 applications for the extension or renewal of APAs. This confirms the usefulness of Advance Pricing Agreements as a safeguard tool in the case of recurring transactions (please note that APAs excluding the application of the limitation referred to in Article 15e of the CIT Act cannot be renewed - [see p. 17 of the Report](#)). The possibility of extending the effects of an APA to subsequent periods is also associated with a lower fee – amounting to half of the fee applicable to a new APA application ([see p. 28 of the Report](#)).
- The expansion and ongoing professionalization of the APA Team at the Department for Large Business, improved access to appropriate tools, continuous enhancement of internal procedures, as well as the use of online meeting formats, have enabled the completion of over 500 proceedings in the past four years (2021–2024), including the conclusion of 426 APAs (over 106 agreements per year). [\[Chart 55\]](#) It should be noted that the final timeline for completing a given proceeding is also influenced by the level of engagement of our partners - the applicants, as well as foreign administrations, when required by a given type of APA.

CHART 54. APA APPLICATIONS SUBMITTED BETWEEN 2006 AND 2024

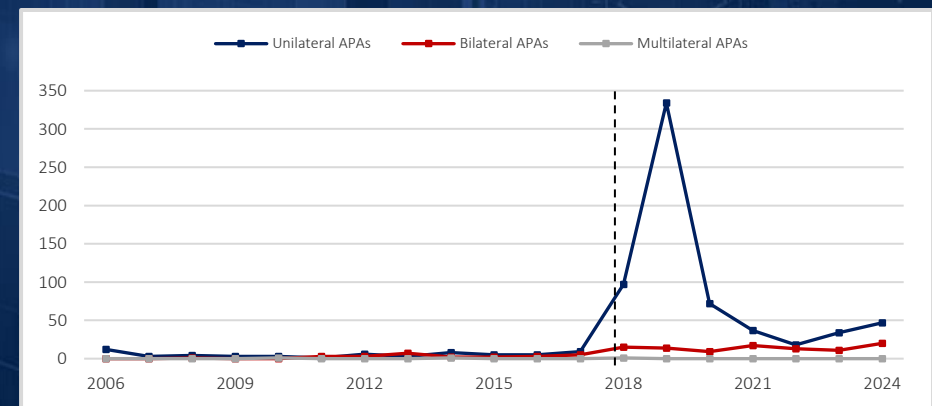
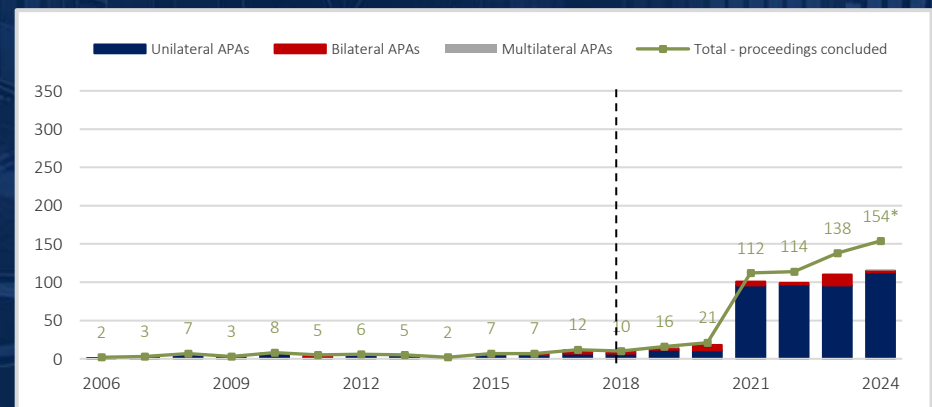


CHART 55. APA PROCEEDINGS CONCLUDED BETWEEN 2006 AND 2024



* Total - proceedings concluded, i.e., APAs issued and other resolutions concluding proceedings in a given year (refusal to conclude an APA, discontinuance of proceedings, leaving the application without consideration, refusal to initiate proceedings)



Part 3. Additional Information

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Types of Advance Pricing Agreements



	Unilateral APA	Bilateral APA	Multilateral APA
Legal Basis	Article 86 of the DRM Act	Article 87 of the DRM Act and the provisions of relevant double taxation agreements that govern the mutual agreement procedure (equivalent to Article 25 of the OECD Model Tax Convention)	
Key Aspects	<ul style="list-style-type: none">– Limits risk in relation to transactions between domestic entities or between domestic and foreign entities when the domestic related entity has not submitted an application for an agreement with the foreign CA– Does not guarantee the avoidance of double taxation in transactions with foreign related entities	<ul style="list-style-type: none">– Limits risk in relation to transactions between domestic and foreign entities– Eliminates the risk of double taxation	<ul style="list-style-type: none">– Limits risk in relation to transactions between related entities from three or more jurisdictions– Eliminates the risk of double taxation
Instructional Timeframe for Closing of Proceedings (Article 97 of the DRM Act)	Without undue delay but no later than within 6 months from the date of initiation of proceedings	Without undue delay but no later than within 12 months from the date of initiation of proceedings	Without undue delay but no later than within 18 months from the date of initiation of proceedings
Application Fee (Article 98 of the DRM Act)	1% of the value of the controlled transaction subject to the APA, with:		
	<ul style="list-style-type: none">– No less than 5,000 PLN and no more than 50,000 PLN for domestic unilateral APA– No less than 20,000 PLN and no more than 100,000 PLN for foreign unilateral APA	<ul style="list-style-type: none">– No less than 50,000 PLN and no more than 200,000 PLN	
	<ul style="list-style-type: none">• <u>The fee for renewing an APA is equal to half of the fee determined in the manner described above.</u>		
	<ul style="list-style-type: none">• The value of the controlled transaction is determined for the period covered by the APA application.• To determine the value of the controlled transaction, the provisions of Article 23x(1) of the PIT Act or Article 11l(1) of the CIT Act are applied accordingly.• If a single APA application includes separate controlled transactions that constitute homogeneous transactions, the values of these transactions are summed for the purpose of determining the fee.• If, during the proceedings, the Head of the NRA finds that:<ul style="list-style-type: none">– the value of the controlled transaction subject to the APA has been understated in the application– the application includes controlled transactions that are separate homogeneous transactionsthe authority shall determine the amount of the supplementary fee, which is calculated in accordance with Article 98(2)–(6) of the DRM Act (Article 99).		

Transfer Pricing Team at the Department for Large Business



The Transfer Pricing Team within the Department for Large Business (DLB) is responsible for implementing tax policy in the area of transfer pricing and conducting proceedings concerning Advance Pricing Agreements (APAs), as well as procedures aimed at eliminating double taxation in matters related to profits of related entities (MAP – Mutual Agreement Procedure). As of March 2025, the team consists of 27 employees organized into three units (two APA units and one MAP unit).*

The Transfer Pricing Team is also involved in, among other activities:

- International cooperation in transfer pricing, including participation in OECD committees and working groups, European Commission working groups, IOTA meetings, the Eastern Partnership program, and meetings of Competent Authorities (CAs) of the Visegrad Group countries and the extended V6 Group;
- Implementation of international programs, participating in:
 - **OECD INTERNATIONAL COMPLIANCE ASSURANCE PROGRAMME (ICAP)** - a voluntary risk assessment program based on cooperation between multinational enterprises (MNEs) and tax administrations. ICAP is designed to offer MNEs, that are willing to participate openly and transparently, greater tax certainty for specific low-risk activities and transactions;
 - **EUROPEAN TRUST AND COOPERATION APPROACH (ETACA)** - a program similar to ICAP for cooperation between EU tax administrations and MNEs (headquartered within the EU), developed by the European Commission as part of efforts to facilitate large enterprises in preventing cross-border tax disputes (involving low-risk transactions);
 - **TAX INSPECTORS WITHOUT BORDERS (TIWB)** - a joint initiative of the OECD and the UNDP aimed at supporting developing countries in building capacity in the area of taxation and improving tax administrations worldwide. In September 2023, a ceremonial inauguration of an assistance program for the Kingdom of Bhutan took place, under which experts from the Team share knowledge, skills, and best practices while assisting with risk analysis, selection, and conducting of tax audits in the field of international tax law and transfer pricing;
 - **TECHNICAL ASSISTANCE AND INFORMATION EXCHANGE INSTRUMENT (TAIEX)** - an initiative of the European Commission through which experts from EU Member States share their knowledge and experience with other tax administrations. In February 2025, a study visit was held for representatives of the tax administration of Bangladesh, focusing on transfer pricing comparability analysis and audit practices.

The Team also collaborates with non-governmental organizations and academic communities, and actively supports regional NRA units (customs and tax offices, tax offices, tax administration chambers) by providing expert assistance in risk analysis and audits of related entities, as well as organizing trainings, workshops, and meetings. Additionally, the Team undertakes tasks related to the Cooperative Compliance Programme, concluding tax agreements and investment agreements, and participates in the Transfer Pricing Forum. The Transfer Pricing Team also contributes to improving existing legal system in the area of transfer pricing by reviewing and proposing legislative changes.

* Until the end of 2019, APA proceedings were conducted by one unit; from 2020 to mid-2024, by three units. One unit has been responsible for the MAP procedure throughout the entire period.

- ✓ IMPLEMENTATION OF TRANSFER PRICING POLICY
- ✓ CONDUCTING APA AND MAP PROCEDURES
- ✓ INTERNATIONAL COOPERATION
- ✓ PARTICIPATION IN PROGRAMS SUCH AS ICAP, ETACA, TIWB, TAIEX
- ✓ EXPERT SUPPORT FOR THE REGIONAL UNITS OF THE NRA
- ✓ ORGANIZATION OF TRAININGS, WORKSHOPS, SEMINARS
- ✓ ACTING AS OBSERVERS WITHIN THE TRANSFER PRICING FORUM ([LINK](#))
- ✓ ENGAGEMENT IN THE COOPERATIVE COMPLIANCE PROGRAMME ([LINK](#)), THE TAX AGREEMENT PROCEDURE, AND THE INVESTMENT AGREEMENT PROCEDURE ([LINK](#))
- ✓ DEVELOPMENT OF TP REGULATIONS AND INSTITUTIONS IN POLAND

Websites (links)



ICAP - INTERNATIONAL COMPLIANCE ASSURANCE PROGRAMME

■ [PODATKI.GOV.PL](https://podatki.gov.pl)

BASIC INFORMATION ABOUT THE PROGRAM, STAGES, DOCUMENTS, FORMS, DEADLINES, CONTACT DETAILS

■ [OECD WEBSITE](https://oecd.org)

INFORMATION ABOUT THE PROGRAM INCLUDING "HANDBOOK FOR TAX ADMINISTRATIONS AND MNE GROUPS", FAQs, PARTICIPATING ADMINISTRATIONS, STATISTICS

ETACA - EUROPEAN TRUST AND COOPERATION APPROACH

■ [PODATKI.GOV.PL](https://podatki.gov.pl)

BASIC INFORMATION ABOUT THE PROGRAM, STAGES, DOCUMENTS, CONTACT DETAILS

■ [EC WEBSITE](https://ec.europa.eu)

INFORMATION ABOUT THE PROGRAM (PILOT) INCLUDING "GUIDELINES EUROPEAN TRUST AND COOPERATION APPROACH", PARTICIPATING ADMINISTRATIONS, STATISTICS

TIWB - TAX INSPECTORS WITHOUT BORDERS

■ [TAX INSPECTORS WITHOUT BORDERS](https://tiwb.org)

GENERAL INFORMATION ABOUT THE PROGRAM

■ [FAQ](https://tiwb.org)

ANSWERS TO FREQUENTLY ASKED QUESTIONS REGARDING THE OECD AND UNDP INITIATIVE

■ [TAX INSPECTORS WITHOUT BORDERS - ANNUAL REPORT 2024](https://tiwb.org)

REPORT REFLECTS UPON TIWB'S ACCOMPLISHMENTS AND ACTIVITIES OVER THE PERIOD FROM JULY 2022 TO DECEMBER 2023

■ [INFORMATION ABOUT APA](https://podatki.gov.pl)

OVERVIEW OF ISSUES RELATED TO THE APA (podatki.gov.pl)

■ [FORMAL REQUIREMENTS OF AN APA APPLICATION](https://podatki.gov.pl)

FORM WITH MANDATORY ELEMENTS OF THE APA REQUEST (podatki.gov.pl)

■ [APA Q&A](https://podatki.gov.pl)

ANSWERS TO FREQUENTLY ASKED QUESTIONS REGARDING THE APA PROCEDURE - IN POLISH AND ENGLISH (podatki.gov.pl)

■ [APA IMPLEMENTATION REPORT](https://podatki.gov.pl)

ANNOUNCEMENT REGARDING THE APA IMPLEMENTATION REPORT - FORM APA-C (podatki.gov.pl)

■ [APA STATISTICS PL](https://podatki.gov.pl)

REPORT (IN POLISH AND ENGLISH) EDITION I, EDITION II AND BASIC STATISTICAL DATA REGARDING APA AT 30 JUNE (podatki.gov.pl)

■ [MAP PROCEDURE](https://podatki.gov.pl)

GENERAL INFORMATION, MAP APPLICATION, SUBMISSION DEADLINE, UNILATERAL RESOLUTION (podatki.gov.pl)

■ [OECD TP COUNTRY PROFILES](https://oecd.org)

INFORMATION ON TP REGULATIONS AND APA/MAP APPLICABLE IN OECD COUNTRIES [REGARDING POLAND - FEBRUARY 2022]

■ [OECD MAP PROFILES](https://oecd.org)

CONTACT DETAILS FOR FOREIGN TAX ADMINISTRATIONS (MAP, MAP-APA) [REGARDING POLAND - NOVEMBER 2024]

■ [JTPF COUNTRY PROFILES](https://jtpf.org)

HISTORICAL INFORMATION ON TP AND APA/MAP REGULATIONS APPLICABLE IN EU MEMBER STATES [REGARDING POLAND - JANUARY 2019]



LIST OF ABBREVIATIONS

- **DRM Act** – Act of October 16, 2019, on the resolution of double taxation disputes and the conclusion of advance pricing agreements (Journal of Laws of 2023, item 948)
- **CIT Act** – Act of February 15, 1992, on corporate income tax (Journal of Laws of 2025, item 278)
- **PIT Act** – Act of July 26, 1991, on personal income tax (Journal of Laws of 2025, item 163)
- **Tax Ordinance** – Act of August 29, 1997, Tax Ordinance (Journal of Laws of 2025, item 111)
- **APA** – Advance Pricing Agreement, in accordance with the DRM Act – a decision confirming that the transfer price in a controlled transaction has been established under conditions that would have been agreed upon between unrelated entities (Article 81 (1))
- **Unilateral APA** – an agreement concluded between the taxpayer and the Head of the National Revenue Administration, covering domestic unilateral APAs and foreign unilateral APAs (see Article 86 of the DRM Act)
- **Domestic Unilateral APA** – a unilateral agreement concerning a controlled transaction conducted exclusively between domestic related entities (see Article 86 of the DRM Act)
- **Foreign Unilateral APA** – a unilateral agreement concerning a controlled transaction between a domestic related entity and a foreign related entity, in cases where the domestic related entity has not requested an agreement with the foreign competent authority (see Article 86 of the DRM Act)
- **Bilateral APA** – an agreement concerning a controlled transaction between a domestic related entity and a foreign related entity, concluded at the request of the domestic entity with the participation of the tax administration competent for the foreign entity related to the applicant (see Article 87 of the DRM Act)
- **Multilateral APA** – an agreement concerning a controlled transaction between a domestic related entity and foreign related entities, concluded at the request of the domestic entity with the participation of the tax administrations competent for the foreign entities related to the applicant (see Article 87 of the DRM Act)
- **APA Extension / Renewal** – extension of the validity period (until the end of 2015) or renewal (from 2016, in accordance with the terminology adopted in the relevant regulations) of APA for another period under the conditions specified in the repealed Article 20i of the Tax Ordinance or the currently applicable Article 95 of the DRM Act
- **CA** – Competent Authority, i.e., the tax authority responsible for issuing advance pricing agreements for a foreign related entity
- **MNE** – Multinational Enterprise
- **TNMM** – Transactional Net Margin Method
- **NRA** – National Revenue Administration (*Krajowa Administracja Skarbowa*)
- **DLB** – Department for Large Business (*Departament Kluczowych Podmiotów*, organizational division of the NRA within the Ministry of Finance)
- **IOTA** – Intra-European Organisation of Tax Administrations
- **JTPF** – Joint Transfer Pricing Forum
- **OECD** – Organisation for Economic Co-operation and Development
- **OECD TP Guidelines** – OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, 2022

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