

Transfer Pricing Alert

KPMG in Poland

October 2017

CBC-P forms for FY 2016 and 2017 are already available on the Ministry of Finance website

On October 23, the Ministry of Finance has published an interactive CBC-P form for FY 2016 and 2017 on the e-Declarations page on the Tax Portal.

The CBC-P interactive forms for 2016 and 2017 concerning notification of the obligation to provide information on a group of entities (so-called *Country-by-Country Report*) have been published on the e-Declaration page on the Tax Portal.

The form for FY 2016 (to be submitted by the end of October) is available under the following link <http://www.finanse.mf.gov.pl/pp/e-deklaracje/formularze/inne>.

The form for FY 2017 (to be submitted by the end of current year) can be found under the same address.

The completed form can be submitted electronically via the e-Declarations system, using a qualified electronic signature.

Please note that the notification may also be sent in the form of a letter to:

Ministerstwo Finansów
Departament Poboru Podatków
ul. Świętokrzyska 12
00-916 Warszawa

In abovementioned case, the notification should contain the following information:

- address and identification information, including the name, address and taxpayer identification number (NIP) of the notifying entity;

- address and identification information, including the name, address and taxpayer identification number (TIN) of the entity preparing CbC Report;
- indication of the financial year for which CbC Report will be prepared;
- country or territory where the CbC Report will be submitted.

If you have any queries do not hesitate to contact us.

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