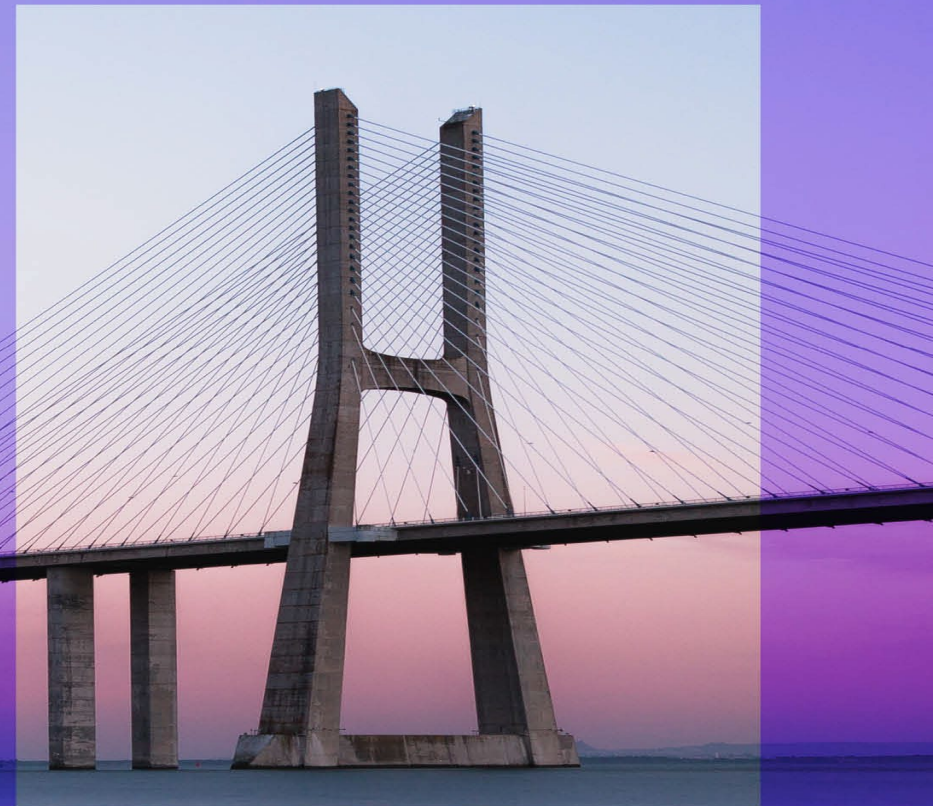




Small Regulatory Topics

規制に関する若干の
アップデート

2025年4月8日



Reporting Requirements and Challenges

Exceeding the EUR 50 million revenue threshold involves a number of new obligations for these taxpayers. One of them is the reporting of so-called 'payment bottlenecks' where it is required to report on the applicable payment terms in commercial transactions.

Background

Since 1 January 2020, CIT taxpayers with annual revenue exceeding 50 million euros and tax capital groups are required to report payment terms in commercial transactions annually to the relevant minister.

Current Situation

List – <https://www.gov.pl/web/finanse/2023-bis>

A report on payment terms in commercial transactions should be prepared by 30 April 2025, covering payments for the calendar year 2024.

Report on payment terms in commercial transactions:

The scope of the report on payment terms in commercial transactions includes:

- the value of **cash benefits received and fulfilled** in the previous calendar year within the timeframe specified in the contract,
- the value of **cash benefits not received and not met** in the previous calendar year within the time limit specified in the contract, for which the time limit was exceeded by:
 - a) no more than 5 days
 - b) 6 to 30 days
 - c) 31 to 60 days
 - d) 61 to 120 days
 - e) more than 120 days

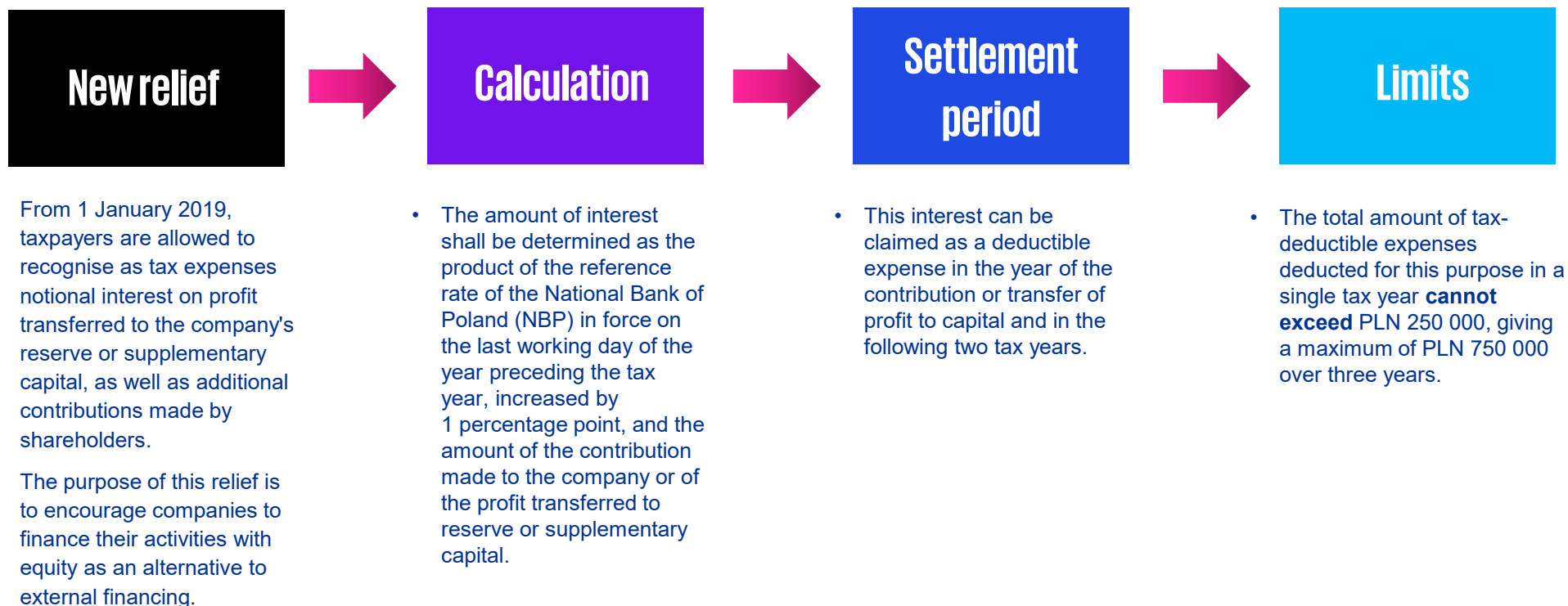
- the percentage of individual **cash benefits not received and not met** in the previous calendar year within the timeframe specified in the contract out of the total cash benefits due to you in the previous calendar year (within the timeframes indicated).

Challenges:

- Complexity and time-consuming nature of collecting and verifying detailed data
- Potential financial penalties



Hypothetical interest – tax relief



Conditions for claiming the Relief



Recognition Period

The cost is recognised in the year of contribution or capital increase and the next two tax years.

Three-Year Holding Requirement

The surcharge or profit appropriation **cannot** be repaid earlier than 3 years after the end of the tax year in which the surcharge was made or the resolution to retain the profit was passed.

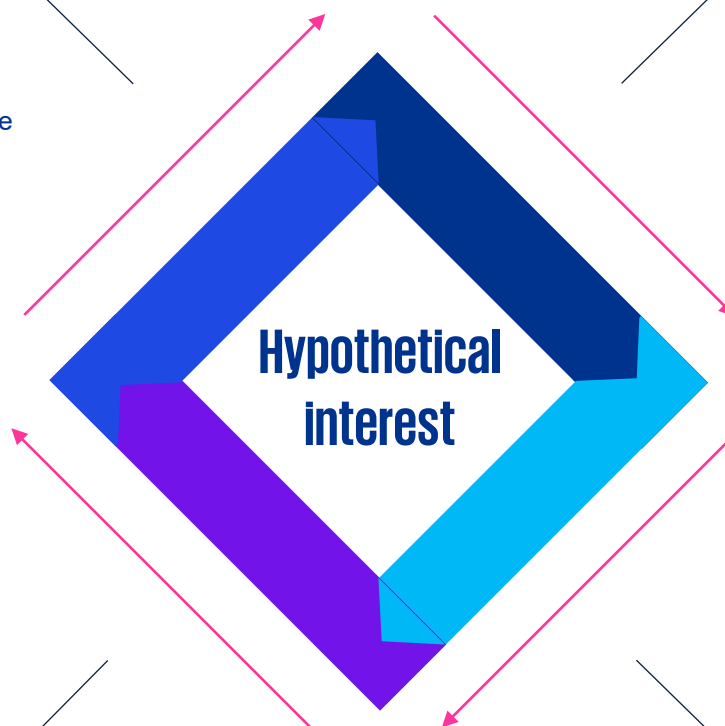


Economic Justification

The surcharge and the appropriation of profit to capital must have an economic justification.

Usage Restriction

These resources **cannot** be used to cover the company's balance sheet loss before the expiration of 3 years.



Hypothetical
interest

Exploring the future



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Thank you! ご清聴ありがとうございました。

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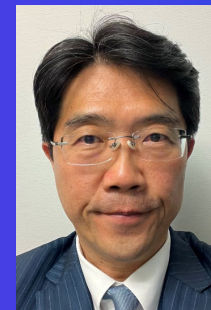


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