



Information

Draft regulations on income SAF have been published

As of 1 January 2025 the largest CIT taxable persons will be required to submit JPK_KR. A new minister's of finance decree on additional data to be included in the books of account subject to reporting under the Corporate Income Tax (CIT) Act will go into effect at the same time.

The introduction of new income SAF has been divided into three stages. And so the new requirements will be performed: as of 2024 by CIT taxable persons whose revenues for the previous tax year exceeded 50 million euro; as of 2025 – by CIT taxable persons (other than those listed above) required to submit SAF_VAT records, as well as PIT taxable persons required to submit SAF-VAT records; and as of 2026 – by the remaining PIT and CIT taxable persons.

The first of these groups will have to transmit the JPK_KR logical structure and will be required to do so as of 1 January 2024. This does not, however, mean that a JPK_KR will have to be sent as soon as in January or February. CIT taxable persons will be required to submit their JPK_KR after the end of the tax year, not every month, along with the tax return for that tax year.

In connection with the obligation, the Ministry of Finance has made public, as part of the consultation process, a draft of the minister's of finance decree on additional data to be included in the books of account subject to reporting under the Corporate Income Tax Act. The new decree will specify the scope of data to be added to the books of account that taxable persons will be required to transmit to the head of the relevant tax office.

The decree indicates that the audit files will include vendor data. Generally it is to be the NIP, but where a vendor is a natural person who is not a trader, the taxable person will have to include the first and last name of that vendor.

Whereas where the taxable person's vendor is a natural person who is a trader, their identification details will have to include the first and last name of the vendor along with any additional components of the business name. The decree also states that if the vendor is not a natural person who is or is not a trader, the vendor's identification details will have to include the full name of that vendor. Importantly, in the case of natural persons who are not traders, only those natural persons who have previously been identified as vendors in the books of account in accordance with the relevant accounting regulations will be considered vendors in accordance with the decree.

The SAF will have to be completed with data from KSeF. The ministry is clearly relying on the control functions of the two systems and wants it to be easy to cross-reference the data from those systems. For this reason, JPK_KR will have to contain such data as the identification number of the invoice in the Domestic e-Invoice System (KSeF), if assigned. This of course will only apply to invoices that constitute accounting evidence.

The changes related to the introduction of JPK_KR were discussed in more detail in our tax alert.



Higher ZUS and minimum health insurance premiums for traders

In 2024 the minimum ZUS premiums paid by traders will exceed PLN 19 thousand per year.

The minimum health insurance premiums paid by traders are going up along with increases in minimum wage.

Traders whose retirement and disability insurance premium calculation base amounts to 60% of the projected average monthly salary, in accordance with the announcement of the minister of family and social policy of 4 December 2023 (Polish Monitor item 1342), will pay more in 2024, as the projected average gross monthly salary will amount to PLN 7824 (compared to PLN 6923 in 2023).

The premium calculation base amounts to 60% of the projected average monthly salary. This means that in 2024 ZUS premiums will be calculated on PLN 4694,40 (PLN 7824 x 0,6). Right now it is PLN 4161, i.e. more than PLN 500 less than next year.

The percentages of the individual (full) premiums for traders are as follows: retirement 19,52% of the calculation base; disability 8% of the base; sickness (voluntary) 2,45% of the base; accident 1,67% of the base; Labor Fund 2,45% of the calculation base.

This means that in 2024 monthly ZUS premiums will amount to PLN 1600,32, compared to the current PLN 1418,48, i.e. will be by PLN 181,84 higher. Please note that they did go up by PLN 207,20 at the start of 2023.

Traders who apply preferential ZUS should expect an increase in premiums. Preferential premiums are calculated on 30% of the gross minimum salary, which as of 1 January 2024 will amount to PLN 4242, and as of 1 July 2024

to PLN 4300. This means that the preferential ZUS base will amount to PLN 1273, as a result of which in 2024 small ZUS will amount to PLN 402,65.

The same ZUS premium amounts apply to those taxed on general terms and those taxed with lump-sum tax on registered income. Somewhat different is the matter of the health insurance premium, which those taxed on general terms pay on their actual income, whilst those taxed with lump-sum tax on registered income pay in the form of flat-rate contributions that depend on the taxable person's income threshold and amount to:

- where the income does not exceed PLN 60 thousand per year, the health insurance premium amounts to 9% calculated on 60% of the average monthly salary,
- where the income falls within the range from PLN 60 thousand and 300 thousand per year, the health insurance premium amounts to 9% calculated on 100% of the average monthly salary,
- where the income exceeds PLN 300 thousand per year, the health insurance premium amounts to 9% calculated on 180% of the average monthly salary.

However, irrespective of the form of taxation, the amount of the health insurance premiums cannot be lower than 9% of the minimum salary in effect on the first day of the contribution year (contribution year starts on 1 February). Therefore, since in January of next year the minimum salary will amount to PLN 4242, the minimum health insurance premium will amount to PLN 381,78 (PLN 4242 x 9%).

As a result, (normal) ZUS premiums without the health insurance premium will next year amount to:

Retirement	19,52% of the base	PLN 916,35
Disability	8,00% of the base	PLN 375,55
Sickness (voluntary)	2,45% of the base	PLN 115,01
Accident	1,67% of the base	PLN 78,40
Labor Fund	2,45% of the base	PLN 115,01

Past due medical examinations must be completed by 28 December 2023

Employers and employees are required to immediately resume the performance of medical examinations suspended during the state of epidemic and state of epidemic threat and complete them no later than within 180 days from the lifting of that state. This deadline expires on 28 December 2023.

In connection with the lifting of the state of epidemic threat in the territory of the Republic of Poland effective 1 July 2023 and due to numerous concerns with regard to the interpretation of binding regulations on periodic medical examinations of employees, back in July the Chief Labor Inspectorate asked the Department of Labor Law at the Ministry of Family and Social Policy for an interpretation of relevant regulations.

The response received by the State Labor Inspectorate (PIP) indicates that where a medical certificate expired after the cancellation of the state of epidemic or state of epidemic threat associated with COVID-19, the period of 180 days counted from 1 July 2023 may be

treated as a period of transition, after which every employee should have a current medical certificate. This seems to also be justified by the fact that the simultaneous performance of past due and current preventive medical examinations may lead to long wait times at occupational medicine offices. It should therefore be assumed that the period of 180 days will also apply to referrals for periodic examinations of employees whose medical certificates expired after 30 June 2023.

Where a medical certificate expired during the state of epidemic or state of epidemic threat caused by COVID-19, the employer and employee are required to immediately resume the performance of the medical examinations suspended during the state of epidemic or epidemic threat and complete them no later than within 180 days of the date on which that state was lifted. In the ministry's opinion, this rule is clear when the validity of a medical certificate expired prior to the lifting of the state of epidemic threat, i.e. prior to 1 July 2023.



Voluntary sickness insurance premium calculation base has been announced

↓ The Announcement of the President of the Social Insurance Office of 7 December 2023 on the amount of 250% of the projected average salary applied in the period from 1 January 2024 to 31 December 2024 to determine the calculation base for sickness insurance premiums for those subject to the insurance on a voluntary basis, has been published in the Polish Monitor of 11 December 2023 (item 1369). According to the announcement, this amount equals to PLN 19 560,00.

Limit for ZUS premiums in 2024 has been published

↓ In 2024 the limit on the annual calculation base for retirement and disability premiums will amount to PLN 234 720, and the projected average salary used to determine it will amount to PLN 7824. This is according to the Announcement of the Minister of Family and Social Policy of 4 December 2024 on the limit of the annual calculation base for retirement and disability premiums in 2024 and on the projected average salary used to determine that limit.

Changes in Polish Classification of Activities

↓ Published in the Journal of Laws of 8 December 2023 (item 2668) was the Council of Minister's Decree of

In short

7 December 2023 amending the Decree on the Polish Classification of Activities (PKD). The new regulations have extended the transition period for entities that perform business activities designated by PKD code 93.29.Z, which had until 31 December 2023 to apply for a change of entry in one of three registers: Central Registration and Information on Business Activities, the National Court Register or the National Official Business Register. The decree extends the time to apply until 31 De-

ember 2025. The new regulations are effective as of 30 December.

As of January electronic WIS, WIA and WIP applications

↓ Starting from 1 January 2024 it will be possible to electronically submit applications for: binding rate information (WIS), binding excise tax information (WIA) and binding origin information (WIP). Applications for WIS will be filed via e-Tax Office, whilst applications for WIA and WIP through the PUESC portal.



New limits for contributions to IKZE and IKE

↓ The Announcement of the Minister of Family and Social Policy of 4 December 2023 on the amount of contributions to an individual retirement security account in 2024 has been published in item 1339 of the Polish Monitor. According to the announcement, in 2024 contributions to an individual retirement security account will amount to PLN 9388,80, and for traders to PLN 14 083,20. Whereas published in item 1348 was the Minister's Announcement of 4 December 2023 on the amount of contributions to an individual retirement account in 2024. In 2024 contributions to an individual retirement account will amount to PLN 23 472.

Last month to reduce tax for 2023 through IKZE

↓ In 2023, sole proprietors once again face an important decision about optimizing their tax liability through IKZE (Individual Retirement Security Accounts). In accordance with binding regulations, contributions made to IKZE during the current calendar year can be deducted from income up to a maximum of PLN 12 483. The tax gain from this investment will depend on the form in which income tax is paid.

New regulations regarding issuers and CIT accounts

↓ At the beginning of December the Ministry of Finance



published a draft of a new decree on the submission of the issuer's and remitter's statement on corporate income tax (CIT). A taxable person may be exempt from the requirement to collect tax on the interest or discount on bonds on the condition that the issuer submits a statement to the tax authorities of having exercised due care in informing related parties of

the terms of the exemption. The new regulations are to go into effect at the beginning of 2024.

Support allowance for persons with disabilities

↓ 1 January 2024 is the effective date of regulations that introduce a support allowance for persons with disabilities. The allowance will be granted and paid by the Social Insurance

Office. A disabled person who wants to receive the allowance will first need to obtain a decision on the required level of support from the voivodship disability assessment board (WZON). Applications for decisions on the required level of support may be filed starting from 1 January 2024. Once a decision is received from WZON, the disabled person will be able to apply to ZUS for the payment of the allowance.

New CIT-8E template

↓ In early December, the Ministry of Finance started consultations on a new tem-

plate of declaration CIT-8E. Declaration CIT-8E is filed by taxable persons required to do so based on Article 28r of the Corporate Income Tax Act of 15 February 1992. It is a declaration on the amount of income earned and flat-rate tax on corporate income, filed by those taxable with the so-called Estonian CIT.

EU working on internet platform workers directive

↓ The European Union will introduce new regulations on the rights of internet platform workers. The Council and the European Parliament have reached a provisional agreement on a directive to improve the working conditions of those performing platform work. In practice, the regulations are to help platform

workers gain access to employee rights. Once the new regulations go into effect, platform workers will automatically (based on a legal presumption) be treated as employees.

Limit of additional PPE contributions for 2024 has been published

↓ The Announcement of the Minister of Family and Social Policy of 4 December 2023 on the amount corresponding to the total of additional contributions made by a participant to one employee pension plan in 2024 was published in item 1350 of the Polish Monitor. In 2024, the amount corresponding to the total of additional contributions made by a participant to one employee pension plan will be PLN 35 208.



Important interpretations and rulings

Production of musical works can be considered manufacturing activity

➔ Manufacturing is an activity that results in the creation of new products, including the sale of products manufactured by the taxable person. Other forms of generating income from a manufactured product are therefore permissible. Any manufacturing activity, irrespective of whether its effects are the subject of a sale, rental, license agreement, etc., is therefore classified as a manufacturing activity – the Voivodship Administrative Court in Kraków stated in its ruling of 11 October 2023 (case file I SA/Kr 656/23). In consequence, it is possible to classify revenue from the production of music as revenue from manufacturing activities within the meaning of the provisions on lump-sum tax on registered income.

Christmas contests as part of CSR activities with a VAT deduction

➔ Based on Article 86 par. 1 of the Value Added Tax Act, expenses associated with the organization within the scope of a corporate social responsibility (CSR) strategy, of such events as Christmas contests, sports competitions, etc. insofar as they relate to those who are not employees (members of their families) are indirectly related to the business activities performed by the company and eligible for a VAT deduction. Whereas expenses for events that are meant to motivate the company's employees to create (improve) or advertise its products, perform rationalization or invention activities, have a direct impact on taxable activities and are eligible for a VAT deduction – indicates a ruling issued by the Voivodship Administrative Court in Wrocław on 3 August 2023 (case file I SA/Wr 202/23).

Exemption from PIT of income from equity funds still possible

➔ Income paid to a taxable person after 31 December 2023 from participating in equity



funds based on agreements concluded by the taxable person prior to 1 December 2001 will continue to be exempt insofar as, until 31 December 2023, the income specified in Article 30a par. 1 point 5 of the PIT Act benefits from an exemption from income tax based on Article 52a par. 1 point 3 of the PIT Act – the minister of finance explained in a general interpretation issued on 7 December 2023 (number DD15.8202.1.2023; Official Journal of the Ministry of Finance of 8 December 2023, item 110).

Two important Constitutional Tribunal rulings on statute of limitations

➔ In a ruling issued on 12 December 2023 (case file SK 110/20) the Constitutional Tribunal declared as constitutional the provisions on interrupting the statute of limitations for the duration of a dispute before an administrative court, and then, in a ruling of the same day (case file P 12/22), declared as unconstitutional the provision of the Covid Act on suspending the statute of limitations on the punishability of an act and on carrying out a punishment imposed under the Penal Fiscal Code. Namely, the Tribunal ruled that the provisions of the Covid Act on suspending the statute of limitations on the punishability of an act and on carrying out a punishment imposed in cases of crimes and fiscal crimes are unconstitutional. [More on this on our webpage.](#)

CALENDAR (most important deadlines)

- ✓ Payment of ZUS premiums for November 2023 - other premium remitters
- ✓ Payment for November 2023 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for November 2023 of advances collected on employment income
- ✓ Payment for November 2023 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment of personal income tax and corporate income tax advances for 3rd quarter of 2023
- ✓ Payment by a holding company representing a tax group of the tax advance collected for November 2023
- ✓ Payment of lump-sum tax if in November 2023 dividend income and other income from shares of profits of legal entities was spent inconsistently with the purpose specified in declaration (CIT-5)
- ✓ Payment of tax advance for November 2023 by real estate company (PIT-ISN and CIT-ISN)
- ✓ Payment for November 2023 of income tax on income from a fixed asset that is a building
- ✓ Payment for November 2023 to PFRON
- ✓ Payment of lump-sum tax on income from: hidden profits and non-business expenses - if in November 2023 there was a withdrawal, expense or benefit; change in the value of an asset - if an acquisition, transformation or contribution in kind was made in October 2023
- ✓ Payment of tax on benefits or assets transferred or made available by family foundation in November 2023



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- ✓ Payment of VAT for November 2023
 - ✓ Filing of VAT-8, VAT-9M, VAT-12 for November 2023
 - ✓ Transmission of SAF_V7M for November 2023
 - ✓ Transmission of SAF_V7K for November 2023 (record section)
 - ✓ Submission of recapitulative statement on VAT EU intra-Community transactions for November 2023
 - ✓ Filing by tax representative of VAT-13 for November 2023
 - ✓ Reporting of sugar tax for November 2023
 - ✓ Reporting of retail sales tax PSD-1 for November 2023
 - ✓ Submission to PFRON of documents on subsidies to disabled employee wages for November 2023



DECEMBER 2023						
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- ✓ Filing of VAT declaration relating to import procedure VIU-DO for November 2023
- ✓ Submission to the tax office by a general partnership with its place of establishment or management in the territory of the Republic of Poland, whose partners are not only natural persons, of information CIT-15J (along with schedule CIT/JW) - if the general partnership's financial year is concurrent with the calendar year
- ✓ Publication on the taxable person's webpage of 2021 tax strategy information and submission (electronically) of information on the address of the webpage to the relevant tax office - if the taxable person's tax year is concurrent with the calendar year
- ✓ Physical count end of 2023/beginning of 2024



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- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for December 2023



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- ✓ Payment of lump-sum income tax collected in December 2023 on dividend income and other amounts from shares of profits of legal entities, and provision of CIT-7 to taxable persons
 - ✓ Payment by acquirer of lump-sum income tax for December 2023
 - ✓ Filing of declaration on amount of income from unrealized profits (PIT-NZ and PIT-NZS) for December 2023
 - ✓ Filing of declaration on amount of income from unrealized profits CIT-NZ for December 2023 and payment of output tax indicated in the declaration



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- ✓ Filing of INTRASTAT for December 2023



- ✓ Payment of ZUS premiums for December 2023 - remitters with legal personality
- ✓ Payment to PPK



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CALENDAR



O BDO

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- ▶ tax services (tax compliance),

- ▶ day-to-day advisory services and hotline consultations in HR and payroll, accounting and tax areas,
- ▶ labor law advisory services,
- ▶ tax, legal and financial advisory services,
- ▶ management advisory services and accounting,
- ▶ audit,
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