

Information CIT-15J is not a tax declaration

I. Ministry of Finance interprets regulations on the filing of CIT-15J

In response to a parliamentary inquiry (31371), the Ministry of Finance has clarified several issues relating to the filing of CIT-15J. The form is filed based on Article 1 par. 3 point 1a) and par. 4 and 4a of the Corporate Income Tax Act of 15 February 1992. Under those regulations, general partnerships with their place of establishment or management in the territory of Poland are treated as taxable persons under the CIT Act if the general partnership is not exclusively made up of natural persons and the general partnership does not submit the information specified in Article 1 par. 3 point 1a) of the CIT Act listing the entities that hold rights to the partnership's profits, using the prescribed form. Form CIT-15J and attachment CIT/JW are filed using the form published in the Public Information Bulletin.

II. CIT-15J are filed in traditional form, through e-Deklaracje or e-PUAP

As explained by the Ministry of Finance, in the absence of specific regulations in the CIT Act, information CIT-15J may be filed – in accordance with general rules – in paper form or by electronic means. If filed in paper form, it should be submitted on the prescribed CIT-15J form along with attachment CIT/JW. It may also be filed via the e-Deklaracje system, using an interactive CIT-15J form and attachment CIT/JW (which, however, the ministry was still working on at the time of responding to the inquiry). Irrespective of the above, form CIT-15J and attachment CIT/JW may also be filed via the e-PUAP platform as a general letter, in the pdf format, authenticated with a qualified signature, trusted profile or personal signature.

Information CIT-15J is not a tax declaration as defined in the Tax Ordinance and may only be filed by an agent appointed on the basis of a general power of attorney (PPO1) or special power of attorney (PPS-1). At the same time, it is not possible to submit a PPS-1 power of attorney via the e-Deklaracje system.



III. CIT/JW attachment alone cannot be filed instead of full information

The prescribed format of the information filed as of 1 January 2022 is published in the Public Information Bulletin (form CIT-15J with attachment CIT/JW.). According to the ministry, the filing of just the CIT/JW attachments (i.e. the attachments that contain information about the entities that have rights to participate in the general partnership's profits) without filing form CIT-15J cannot be treated as a complete and effective fulfillment of the obligations arising out of the CIT Act. This is because form CIT-15J contains the following information: the place and purpose of filing, i.e. the relevant tax office to which the information is addressed, the purpose of the information (form filing/update), the date of any change in taxable persons, information about the general partnership, the names of its representatives (with signatures). The ministry has stressed that the filing of just the CIT/JW attachments without listing the general partnership's representatives and without their signatures, including the signature of the agent, will also not be effective.

IV. Information submitted by general partnerships is not a tax declaration

The Ministry of Finance has explained that currently binding regulations indicate that where separate regulations do not state otherwise, a declaration, including a declaration filed electronically, may also be signed by the taxable person's agent, tax remitter or tax collector. Whereas in the light of the Tax Ordinance, the term declaration includes returns, lists, statements, reports and information that taxable persons, tax remitters and tax collectors are required to file based on tax regulations. Thus the key premise that makes it possible to determine whether a given document fits the Tax Ordinance's definition of "declaration" is the statutory requirement to file the document.



V. Filing of CIT-15J requires PPO1 or PPS-1 power of attorney

When it comes to the filing of information CIT-15J, it is a right of general partnerships, which affects their CIT status. They are not required to file the information. Since the filing of this information is up to the given entity and it is not filed by a taxable person, tax remitter or tax collector, the information will not meet the definition of “declaration” and, in consequence, it will not be possible for it to be signed using a power of attorney granted based on form UPL-1 or UPL-1P. Information CIT-15J may, however, be submitted by an agent. The appropriate form to grant a power of attorney is to appoint a general agent (by completing form PPO1) or a special agent (by completing form PPS-1) for representation in a specific matter (e.g. the filing of this information).



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VI. PPS-1 cannot be filed through e-Deklaracje

Form PPS-1 (upon the payment of PLN 17 in stamp duty) may be filed with the relevant tax authority orally for the record, in writing or electronically via ePUAP. Powers of attorney in electronic form, signed with a trusted profile, qualified signature or personal signature may be submitted via e-PUAP to the tax authority's electronic inbox. Whereas it is not possible to submit a PPS-1 through e-Deklaracje. Thus if a taxable person submits a CIT-15J signed by an agent via e-Deklaracje, the taxable person will be required to submit a separate PPS-1 – orally for the record, in writing or electronically through e-PUAP. The tax authority may perform a further verification of the correctness of the signature on the power of attorney.

The information presented herein does not constitute comprehensive information or opinion. Consult your adviser before making any decisions.

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