

Rödl & Partner

Expert advice

LARGE TAXPAYER

What does this mean in practice?



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Your annual revenues exceed 50 million euro?

The Minister of Finance makes data from CIT 8 returns of certain taxpayers public by 30 September each year.

This applies to:

- tax-consolidated groups (TCG)
- taxpayers who are not members of a TCG, whose revenues earned in the preceding year exceed the equivalent of 50 million euro

and from 1 January 2021

- real property companies (incl. members of a TCG)

The data for 2020 were published on 30 September 2021.

I am on the list of the largest taxpayers



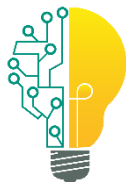
WHAT DO I HAVE TO DO?	AND WHAT IF I DON'T DO IT?
Prepare and submit a report on payment deadlines used in commercial transactions	<ul style="list-style-type: none">- criminal liability: fine
Submit information on entities holding, directly or indirectly, shares, participation rights or similar rights in such a real property company	<ul style="list-style-type: none">- fiscal crime liability- administrative fine of up to 1 million zloty
Prepare and publish information on the tax strategy pursued (not applicable to real property companies)	<ul style="list-style-type: none">- a fine of up to 250,000 million zloty

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How can we help?

We will analyse your situation to see if you need to prepare information and reports and deal with the related issues.

We will assist you in preparing reports and internal procedures to monitor the completeness and timely fulfilment of disclosure obligations.



What will you get?

Overview of tax risk areas and recommendations on the risk mitigation.

Effective management of your company's risk exposure and the risk of personal liability (fiscal crime liability) of key employees/management.

Ready-made draft reports and information.

Support in implementation of internal tax procedures as required by tax laws.

Timely fulfilment of new reporting and disclosure obligations.

Contact



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