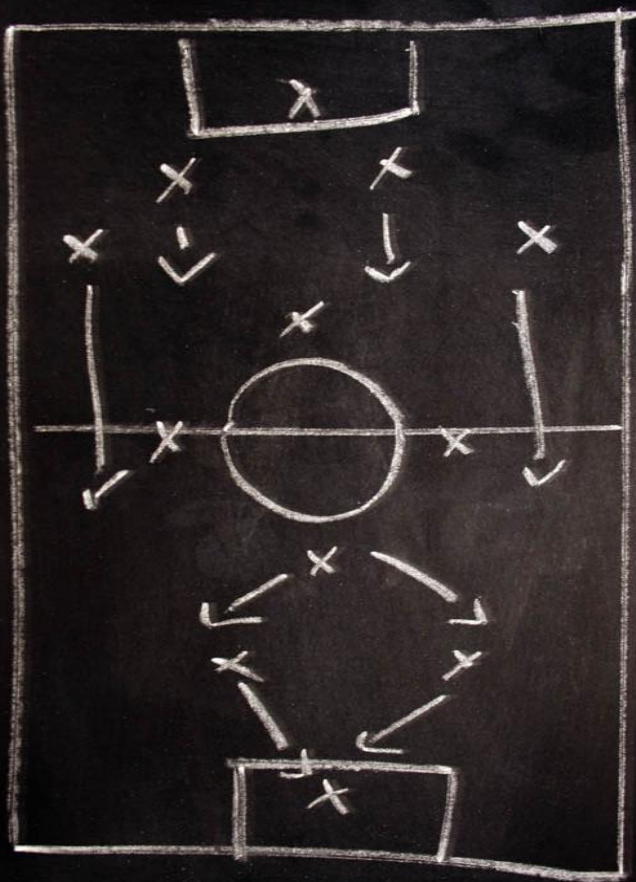


Rödl & Partner

Expert advice

POLISH DEAL

Minimum CIT



POLISH DEAL

Minimum CIT coming soon!

One of the changes to be introduced by the Polish Deal is the repeal of the limit on tax-deductibility of intangible services purchased from associated enterprises and introduction of **minimum income tax**.

The new tax is going to be levied on companies (regardless of size) and corporate groups which in the fiscal year:

- incur a loss from the revenue source other than capital gains or
- achieve tax profitability (share of net income before tax in revenues other than capital gains) not higher than 1%.

The tax rate is going to be 10% of the taxable base which comprises several components.

The amended legislation does not provide for exceptions to the limitation of the costs of services, fees and intangible services purchased from associated enterprises and included in tax-deductible expenses related directly to the manufactured or purchased product or to the service performance.



The tax is going to be introduced as soon as
1 JANUARY 2022

Companies with low tax profitability should prepare a calculation and disclose minimum tax in the tax return for 2022. It is worth investigating the implications of the new tax for your business as soon as now.

POLISH DEAL

We offer to:



check whether your company may be subject to minimum tax based on the data for 2020 and/or 2021,
identify the revenues and expenses which must be included in the minimum tax calculation,
assist you in the calculation of the additional tax burden on the basis of the data for 2020 and/or 2021,
develop a tax calculation method adapted to the nature of your business,
support the company in its preparation for the calculation of the minimum tax for 2022 by itself.

What will you get?

An early identification of the new tax obligation.
Support in implementation of internal tax procedures as required by tax laws.
On-time fulfilment of the new obligation.
Optimisation of the company's financial and accounting processes.
Planning the company's budget.

POLISH DEAL

How can we help?

We offer customised support divided into three stages.

1.	Determination whether your company will be subject to minimum tax.
2.	Calculation of the taxable base and estimation of the potential tax amount.
3.	Support in developing the tax calculation method for your business.



Contact



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