

Transfer pricing: extension of the deadline for fulfilling documentation obligations

20 February 2018

In brief:

The Ministry of Finance is working on the Decree, which will extend the deadline for submitting a statement on transfer pricing documentation to 9 months after the end of the fiscal year. Taxpayers who ended their fiscal year on December 31, 2017 would then be required to prepare transfer pricing documentation by the end of September 2018.

Detailed information

According to the official statement, the Ministry of Finance is working on a regulation regarding changing deadlines for:

- preparation of transfer pricing documentation (local file and master file),
- submitting a statement on transfer pricing documentation and
- submitting CIT-TP / PIT-TP declarations.

The deadline will be extended to 9 months after the fiscal year end. The proposed changes will apply to transactions concluded by taxpayers in 2017 and 2018.

Extending deadlines will apply to all taxpayers, including those whose fiscal year does not coincide with the calendar year.

The Ministry of Finance indicates that the planned change is the result of signals from taxpayers who face challenges with preparing transfer pricing documentation on time.

It should be emphasized that this year, taxpayers face the extended documentary obligation for the first time.

Additional information

Ministry of Finance information (Polish)

[Link](#)

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