JDP

newsletter

Transfer Pricing Obligations in 2026 – What Should You Keep in Mind?

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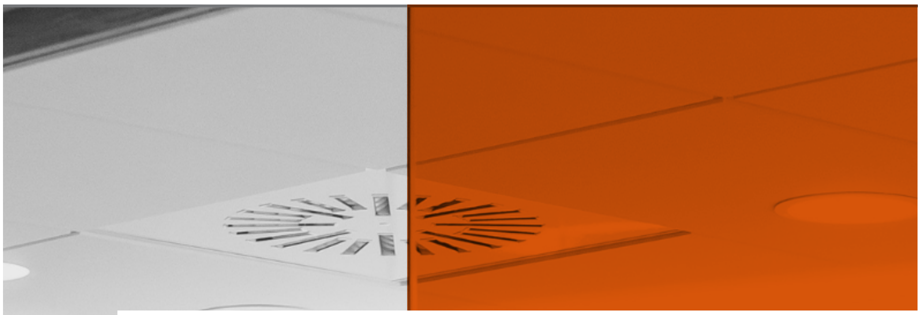


The deadlines for preparing transfer pricing documentation and filing the TPR information return are approaching. **We would therefore like to remind taxpayers of the obligations applicable to transactions carried out in 2025.**

Who is required to prepare transfer pricing documentation?

Taxpayers entering into controlled transactions with related parties are required to prepare Local File transfer pricing documentation if the value of a given transaction exceeds the statutory documentation thresholds and none of the exemptions provided for by law apply.

The most commonly applicable documentation thresholds are:

- **PLN 10 million** – for transactions involving goods and financial transactions;
- **PLN 2 million** – for service transactions and transactions other than those listed above.

The thresholds should be assessed separately for each homogeneous transaction and independently for the cost and revenue sides of the transaction.

What obligations may apply?

Depending on the nature and value of the transaction, taxpayers may be required to:

➔ prepare Local File transfer pricing documentation;

➔ the Transfer Pricing Information return *(TPR)*;

➔ prepare a benchmarking study or a compliance analysis, where required;

➔ maintain Master File transfer pricing documentation, where the statutory conditions applicable to corporate groups are met.

It should be noted that even if a taxpayer benefits from an exemption from preparing Local File documentation, they may still be required to file the TPR return in certain cases.

ORD-U reporting

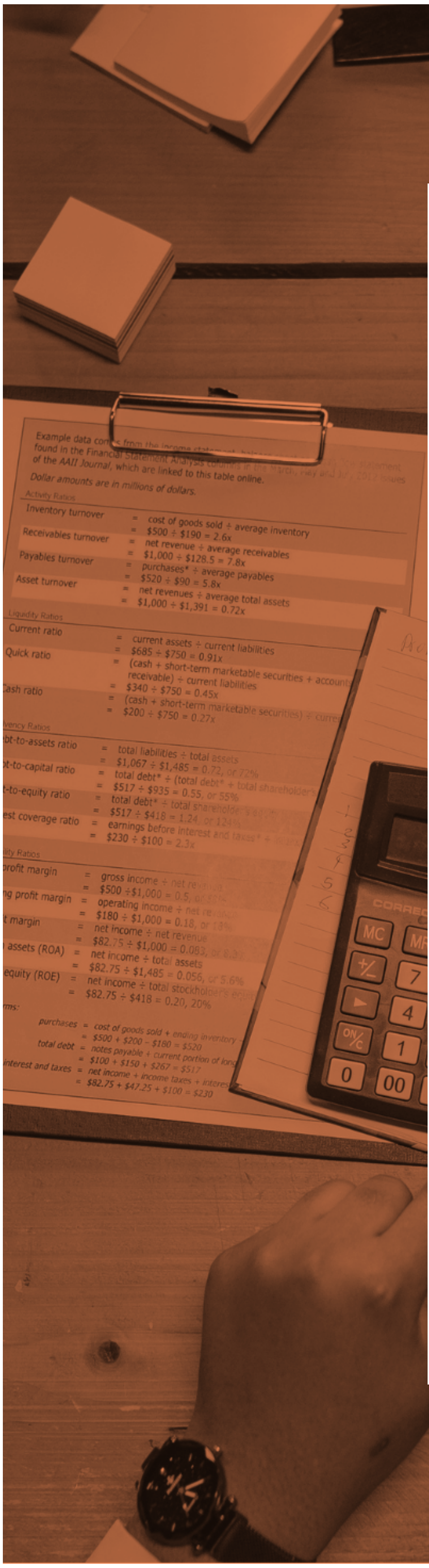
Importantly, related entities required to file the TPR return are exempt from submitting the ORD-U information return regarding agreements concluded with non-residents within the meaning of the Polish Foreign Exchange Law (Article 82 §1c of the Polish Tax Ordinance Act), except in the case of transactions involving tax havens.

The ORD-U return should be submitted to the competent Head of the Tax Office within the same deadline as the TPR return, i.e. within 11 months after the end of the tax year.

Consequences of non-compliance

Failure to prepare transfer pricing documentation, failure to submit the TPR return on time, or preparing documentation that does not meet statutory requirements **may result in liability under the Polish Fiscal Penal Code, including substantial fines imposed on individuals responsible for the company's tax settlements**, most commonly members of the management board.

Furthermore, during a tax audit the tax authorities may challenge the arm's length nature of transactions between related parties, **make an upward adjustment of taxable income, and assess additional tax together with default interest.** Incomplete or unreliable documentation also significantly hinders demonstrating that the transaction terms were consistent with those that would have been agreed between unrelated parties.



Deadlines

For taxpayers whose tax year corresponds to the calendar year:

➔ **by 2 November 2026** (as the statutory deadline falls on a weekend) – preparation of the Local File transfer pricing documentation for 2025;

➔ **by 30 November 2026** – submission of the TPR information return;

➔ **by 31 December 2026** – preparation of the Master File transfer pricing documentation.

For taxpayers whose tax year differs from the calendar year, the applicable deadlines are:

➔ **by the end of the 10th month following the end of the tax year** – preparation of the Local File;

➔ **by the end of the 11th month following the end of the tax year** – submission of the TPR return;

➔ **by the end of the 12th month following the end of the tax year** – preparation of the Master File.

Transactions with entities located in tax havens

Separate documentation thresholds apply to transactions with entities having their place of residence, registered office or place of management in jurisdictions applying harmful tax competition. These thresholds may also apply to transactions other than controlled transactions.

The documentation thresholds are:

- ➔ **PLN 2.5 million – for financial transactions;**
- ➔ **PLN 0.5 million – for non-financial transactions.**

Preparing transfer pricing documentation requires gathering financial data, agreements, information on the course of transactions and, in many cases, conducting a benchmarking study. Starting the process sufficiently in advance allows taxpayers to verify their obligations efficiently and avoid delays.

Are there any new regulations this year?

No significant changes have been introduced with respect to transfer pricing documentation prepared for 2025 regarding documentation obligations or filing deadlines.

At the same time, legislative work is currently underway on amendments that may affect the manner in which these obligations are fulfilled in future years. We will keep you informed of any enacted changes and their practical implications.

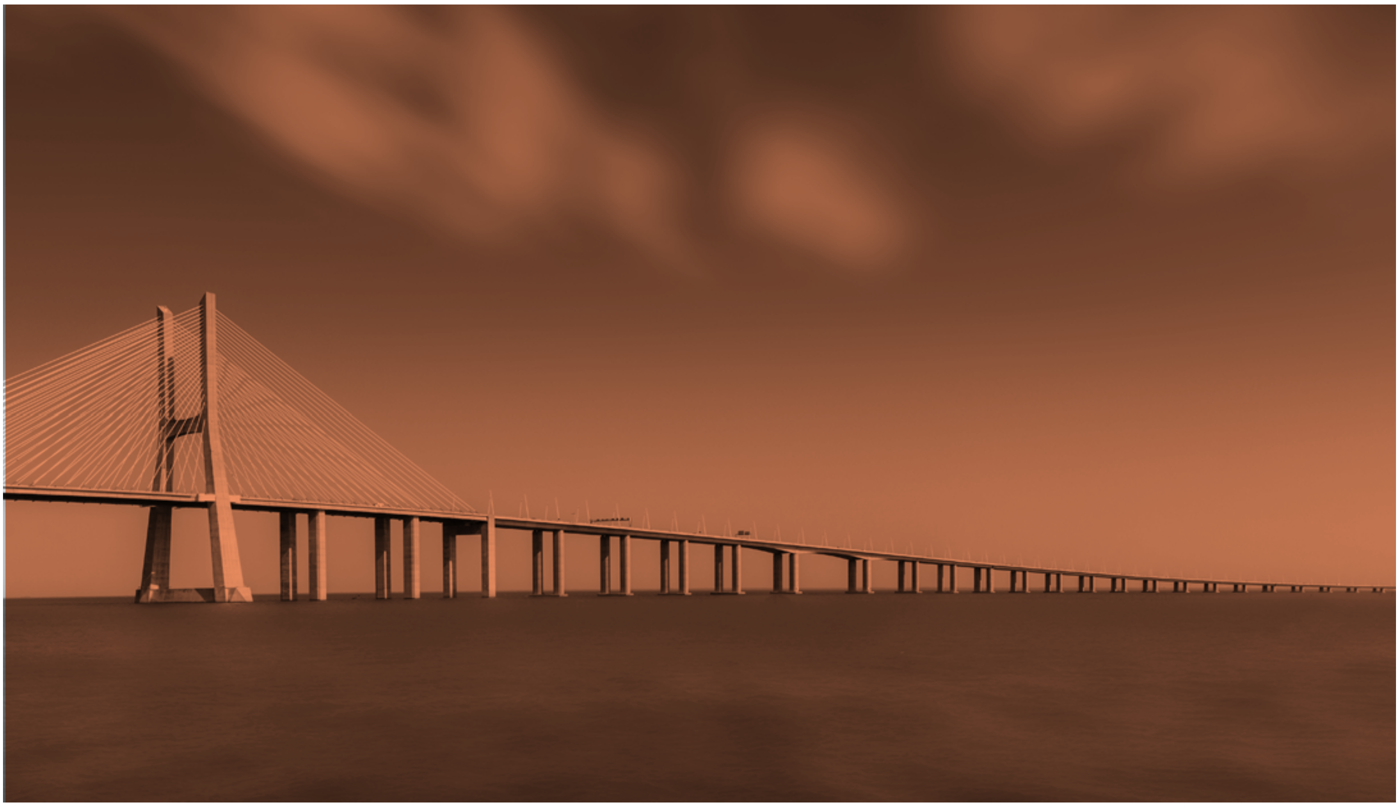
Key obligations for the largest enterprise groups

We would like to remind the largest enterprise groups of their obligations to submit the CbC-P notification and the CbC-R report.

The CbC-P notification informs the tax authorities which entity within the group, and in which jurisdiction, files the Country-by-Country Report (CbC-R). The CbC--P notification must be submitted within three months after the end of the group's reporting financial year (e.g. by 31 March where the reporting financial year corresponds to the calendar year). Entities subject to this obligation are required to submit the notification electronically via the Polish e-Declaration system.

The CbC-R (Country-by-Country Report) provides information on the multinational group's global allocation of income, business activities, revenues and income tax paid in each jurisdiction in which the group operates. The report is prepared by the group's ultimate parent entity or a designated reporting entity and must be submitted within 12 months after the end of the reporting financial year.

The obligation to file a CbC-R applies to multinational enterprise groups with consolidated revenues exceeding PLN 3.25 billion (or EUR 750 million).



How can we assist?

We provide comprehensive transfer pricing advisory services, including:

- **Assessment of documentation obligations** – we analyse transactions with related parties, identify Local File and TPR obligations, and assess the availability of applicable exemptions.

- **Preparation of transfer pricing documentation** – we prepare Local File documentation, benchmarking studies and assist in preparing Master File documentation where required.

- **Preparation and review of the TPR return** – we assist in the accurate completion of the Transfer Pricing Information return, verify consistency between the TPR, transfer pricing documentation and tax settlements, and support clients during tax audits and verification procedures.

If you require assistance in any of the above areas, contact us.

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