

## January 2023

### ORD-U:

- ✓ check if we are exempt

### CBC-P:

- ✓ check which Group entity submits the CBC-R

## February 2023

### Local file:

- ✓ It's time to begin preparation of a **list of related party transactions** implemented in FY 2022.

- ✓ check whether there were transactions:

- with tax haven entities
- without remuneration (e.g., guarantees)
- other, exceptional (restructuring, capital movements)

## March 2023

### Deadline for preparation and submission

3 months after the end of the year

 CBC-P

## April 2023

### Local file:

- ✓ It's time to gather **documents and other materials** to prepare the documentation

### Benchmarking studies

- ✓ check the validity of the benchmarking studies - **update** the analyses
- ✓ check whether we have a set of benchmarking studies for all transactions - time to **prepare** analyses for new transactions

## May 2023

### Local file:

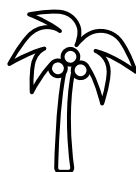
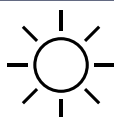
- ✓ it's high time to **start working** on Local file

## June 2023

### Master file:

- ✓ check whether we have an obligation
- ✓ whether we will receive Master file from the Group?
  - YES - **check** whether it is consistent with our Local file and Polish tax regulations
  - NO - it's time to **start working** on Master file

## July 2023



## August 2023



## September 2023


### TP-R

- ✓ check the validity of the electronic signatures of the board members and any powers of attorney
- ✓ it's time to **start preparing** the TP-R form

## October 2023

### Deadline for preparation

10 months after the end of the year

 Local transfer pricing documentation (Local File)

## November 2023

### Deadline for preparation and submission

11 months after the end of the year


 TP-R

 ORD-U

## December 2023

### Deadline for preparation

12 months after the end of the year

 Group transfer pricing documentation (Master file)

### Deadline for preparation and submission

12 months after the end of the year

 CBC-R

## Would you like to know #MORE?



Magdalena Marciniak

+48 665 746 360

[magdalena.marciniak@mddp.pl](mailto:magdalena.marciniak@mddp.pl)

