

## The deadline for ORD-U (information on contracts concluded with non-residents) is moved to end of 11th month following the end of tax year

• MARCH 13, 2023 •

The Finance Minister's Decree of March 6, 2023 (Journal of Laws 2023, item 422) amended the the Finance Minister's Decree of December 24, 2002- on tax information.

According to the new wording, the deadline for filing ORD-U has been extended to the end of the 11th month, counting from the end of that fiscal year. This change also applies to information filed for a tax year beginning after December 31, 2021.

Thus, taxpayers with a tax year equal to the calendar year who were supposed to file an ORD-U by the end of March 2023 can perform their obligation by the end of November 2023.

The change applies also to taxpayers with a fiscal year other than the calendar year. For a tax year that began after December 31, 2021, taxpayers will file ORD-U information to the end of 11th month after the end of that tax year.

The introduced amendment is not a one-time extension of the deadline for filing the ORD-U. The change is permanent.

If you are interested in the above information and its impact on your business, please contact:

**Bartosz Głowacki**

[Bartosz.Glowacki@mddp.pl](mailto:Bartosz.Glowacki@mddp.pl)

+48 603 980 382

[LinkedIn](#)

**Konrad Medoliński**

[Konrad.Medolinski@mddp.pl](mailto:Konrad.Medolinski@mddp.pl)

+48 504 666 447

[LinkedIn](#)

or your advisor at MDDP.

*This Tax Alert does not constitute legal or tax advice.*

*MDDP Michalik Dłuska Dziedzic i Partnerzy spółka doradztwa podatkowego spółka akcyjna shall not be liable for the use of the information contained in the alert without prior consultation with legal or tax advisors.*

#WIĘCEJ o MDDP: [link](#)

