

CIT 2026 on the horizon – get ready for changes

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On September 16, 2025, a draft bill amending the Personal Income Tax Act, the Corporate Income Tax Act, and certain other acts appeared on the Government Legislative Centre website.

In addition to extensive amendments to PIT, which we discuss in our other alert “Personal Income Tax in Focus – Upcoming Changes Announced by the Government”, the Ministry of Finance also envisages a number of changes to the CIT Act.

The changes are to come into force on January 1, 2026.

The most important changes to CIT

Tax depreciation in real estate companies

A second paragraph has been added to the controversial Article 15(6), according to which the depreciation limit also applies when no depreciation write-offs are made for real estate under accounting regulations, in particular in connection with the classification of such an asset as a long-term investment measured at fair value.

The planned change is contrary to the recently issued judgments of the Supreme Administrative Court confirming the possibility of tax depreciation of such real estate. As indicated by the Ministry of Finance in the justification for the act: the interpretation of the current wording of the provisions in administrative court rulings overlooked the purpose of the introduced limitation, and the separation of tax depreciation from its accounting recognition leads to a situation in which the taxpayer creates tax-deductible costs in isolation from the actual consumption of assets.

Minimum tax

- a. introduction of a differentiated calculation of the simplified tax base depending on the size of the taxpayer's revenues, i.e.:
 - taxpayers with revenues exceeding EUR 50 million are to calculate the base as 5% of revenues from operating profits;
 - other taxpayers – as 3% of this revenue;
- b. limiting the tax exemption to entities whose profitability in one of the two tax years (before the changes – three tax years) immediately preceding the tax year for which the tax is due was at least 2%.

Tax on transferred income

- a. Repeal of the condition that a foreign related entity must generate 50% of its income from transferred income;

- b. The condition of transferring 10% of income is to apply to all income of the related entity;
- c. Clarification that costs constituting transferred income should be calculated at the level of individual companies, while the 3% limit should be assessed at the level of the entire tax capital group;
- d. Inclusion of costs settled in the tax year as depreciation write-offs for the purposes of examining the 3% expenditure limit.

The Ministry has published Tax Explanations regarding the tax on transferred income: <https://www.gov.pl/web/finanse/objasnienia-podatkowe-z-9-wrzesnia-2025-r-w-zakresie-podatku-od-przerzuconych-dochodow>.

Income from a reduction in the nominal value of shares and from a reduction in the amount of capital participation in partnerships

The amendment clarifies that a partner's income should be reduced by the portion of costs constituting expenses for the purchase of shares determined in proportion to the reduction in the nominal value of the shares relative to their original value. A similar mechanism should be applied in the case of a reduction in the capital share.

Income from the liquidation of a partnership

The exclusion of revenue on the part of a partner in a liquidated partnership will apply only to partnerships that were not created as a result of a transformation or if the liquidation took place more than three years after the transformation.

Determining the costs of shares disposal in a company formed as a result of the transformation of another company

In the case of the disposal of shares for consideration in a company formed as a result of the transformation of another company, the tax-deductible costs will be the historical expenses incurred to acquire or take up shares in the transformed company.

Until now, the regulations governed the rules for determining the costs of the sale of shares in a company created as a result of the transformation of a partnership.

Tax depreciation

- a. Limitation of the right to increase or decrease depreciation rates for a given tax year no later than the deadline for filing a tax return for that tax year;
- b. Clarification of the exclusion of the possibility of increasing and decreasing depreciation rates by entities that use fixed assets in tax-exempt activity;
- c. Exclusion of the possibility of depreciating goodwill arising from the acquisition of an enterprise for paid use.

Definition of a small taxpayer and a taxpayer/entity starting a business

If the taxpayer's previous tax year is longer or shorter than 12 months, the revenue limit is calculated as the product of 1/12, EUR 2 million, and the number of months in that tax year.

The Ministry proposes to introduce a definition of a taxpayer (entity) starting business activity, according to which a taxpayer (entity) continuing the business activity of another taxpayer (or

entity), including a taxpayer established as a result of the transformation of an entrepreneur conducting business activity, is not considered as such.

Safe harbor for loans in controlled transactions

The change clarifies that the safe harbor mechanism for loans covers only variable-rate loans, assuming the use of a base rate and margin in accordance with the Ministry's announcement current as of the date of the agreement and the introduction of interest rate updates at least every three months.

IP BOX tax relief

The possibility of using the so called IP Box preference is conditional on the employment of at least three natural persons who are not related to the taxpayer.

Estonian CIT

The Act provides for a number of changes to so called Estonian CIT, which we will describe in a separate alert.

The above changes are currently being worked on by the government. They may be modified during the further legislative process.

If the new regulations may affect your situation, please contact:

Monika Dziedzic

monika.dziedzic@mddp.pl

+48 22 322 68 90

[Linkedin](#)

Katarzyna Kozakowska

katarzyna.kozakowska@mddp.pl

+48 608 581 583

[Linkedin](#)

Anna Wnuczek

anna.wnuczek@mddp.pl

+48 503 975 898

[Linkedin](#)

or your adviser from MDDP.

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