

## Important changes in the jurisdiction of tax offices – key deadline: 15 October 2025

• 3<sup>rd</sup> October 2025 •

Starting 1 January 2026, the revenue threshold for taxpayers to fall under the jurisdiction of the Head of the First Mazovian Tax Office (I MUS) in Warsaw will increase from EUR 50 million to EUR 100 million. Entities with annual revenues between EUR 3 million and EUR 100 million will be served by regional specialized tax offices. The deadline for submitting a notification of change in tax office jurisdiction is 15 October 2025.

### What will change and when?

- **Currently**, the Head of I MUS is responsible, among others, for taxpayers whose annual revenues exceed **EUR 50 million**.
- **As of 1 January 2026**, I MUS will cover taxpayers with annual revenues exceeding **EUR 100 million** (excluding civil law partnerships). The decisive factor for transfer to I MUS from 2026 will be the revenues earned in the tax year ending in **2024**.
- **Exchange rate rule**: instead of the exchange rate as of the last day of the tax year, the rate applicable will be that of the **last business day** of the year.
- **New category of taxpayers**: I MUS will also cover all taxpayers that have entered into a **Cooperative Compliance Agreement** with the Head of the National Revenue Administration (Szef KAS).

### Important for companies with revenues between EUR 50–100 million

- Companies that earned revenues above **EUR 50 million** but below **EUR 100 million** in 2023–2024 will by default remain under the jurisdiction of I MUS for 2026.
- However, such companies may **voluntarily transfer** to a regional specialized tax office by submitting a declaration of resignation from I MUS. In that case, as of **1 January 2026**, they will be served by the specialized office competent for their registered seat.
- The declaration must be submitted to I MUS by **15 October 2025** and takes effect from **1 January of the following calendar year**.

***Example:** A taxpayer with revenues between EUR 50 and 100 million in the tax year ending in 2023 may file a declaration by 15 October 2025 to switch jurisdiction as of 1 January 2026 to the relevant regional specialized tax office.*

### Obligations for other taxpayers

- Regardless of the above, whenever the criteria for transition to (or exit from) a specialized tax office are met, taxpayers are obliged to notify the relevant tax office by **15 October of the preceding year**.

***Examples:** A company with revenues below EUR 50 million in 2023 but above EUR 100 million in 2024 must notify I MUS by 15 October 2025 of the jurisdiction change effective from 2026.*

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A company currently under I MUS with revenues below EUR 50 million (but above EUR 3 million) in both 2023 and 2024 must file a notification by **15 October 2025** to transfer to a regional specialized tax office.

### Next steps for businesses

1. **Verify revenues** for tax years ending in 2023 and 2024.
2. If revenues in either of these years were **between EUR 50 and 100 million** and you do not wish to remain under I MUS from 2026, you must submit a **declaration of resignation** no later than **15 October 2025**.
3. If your revenues in 2023–2024 have **increased or decreased** in a way that changes your tax office jurisdiction from 2026, you must also submit a **notification** by **15 October 2025**.

### How we can support you

- We will review your financial data and outline available options regarding the competent tax office.
- We will prepare draft declarations of resignation from I MUS or notifications of jurisdiction change.
- We will present the benefits of the **Cooperative Compliance Programme** and support you in the process of entering into a Cooperative Compliance Agreement.

### Contact

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

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