

Possible changes to JPK CIT reporting deadlines

• 18 DECEMBER 2025 •

The Ministry of Finance wants to change the JPK CIT reporting deadline.

According to the draft amending act, the new deadline will be the **end of the seventh month** after the end of the tax or financial year for entities keeping accounting records, rather than the end of the third month, as is currently the case.

Why is this an important change and what does it mean?

This is a revolutionary change, as the current deadline is correlated with the deadline for submitting the annual income tax return and thus falls before the approval of the financial statements. The previous early deadline for submitting JPK is problematic for this reason. Many taxpayers would be forced to correct their JPK CIT after any changes in the financial statements. After the planned changes, JPK CIT reporting will be possible after the financial statements have been approved.

Doubts remain – will we be ready?

Regardless of the proposed changes to the regulations, there will still be doubts as to whether taxpayers and, above all, the IT system of the Ministry of Finance are ready to send and receive the first JPK CIT files. Extending the reporting deadline by a few months may be used to better prepare both parties for this process.

The changes require an amendment to the Act. It is not sure whether it will be possible to final the entire legislative process by the end of the first quarter of 2026. Potentially, therefore, the first group of taxpayers may not be able to take advantage of the later JPK CIT reporting deadlines. However, it cannot be ruled out that the Ministry of Finance would announce that delays in the first reporting would not be subject to proceedings by the tax authorities.

In addition, it is envisaged that general granting power of attorney to submit JPK in income taxes (PIT, CIT and flat-rate income tax). In other words, the power of attorney to sign declarations submitted by electronic means, granted on the basis of the provisions of the Tax Ordinance Act, will apply accordingly to the submission of JPK in income taxes.

Who will be affected by the changes?

The changes will apply to CIT and PIT taxpayers who keep full accounting books. Therefore, they would not apply, for example, to PIT taxpayers who keep simplified books.

Currently, we are talking about a draft bill. Entities preparing to submit their first JPK CIT file should not yet treat this information as a basis for suspending implementation work in their accounting systems.

How can MDDP experts help you?

MDDP tax advisers support clients in various aspects of JPK CIT, including:

- mapping accounting accounts with tags;
- support in implementing changes in accounting software;
- verification of accounting system preparation;
- verification of the transition from the balance sheet result to the tax result in terms of JPK CIT requirements in the JPK_KR_PD scheme;
- review of fixed asset records in terms of the JPK_ST_KR scheme.

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