A set of machines forming a robot also covered by the robotisation tax relief – the Voivodeship Administrative Court in Warsaw breaks with prior case law

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In its judgment of 21 January 2026 (case no. III SA/Wa 2178/25), the Voivodeship Administrative Court (VSA) in Warsaw confirmed that the robotisation tax relief covers not only expenditure incurred on individual machines, but also on sets of machines (production lines) which, from a functional perspective, display the characteristics of an industrial robot.

This judgment presents a completely new approach to the robotisation tax relief. Until now, it was necessary to identify a device constituting a robot in the strict sense and meeting the features enumeratively listed in the statute. The ruling opens a new path for applying the relief, bearing in mind that it applies only until the end of 2026.

A brief introduction

The primary objective of introducing the robotisation tax relief was to encourage businesses to invest in automation. Over recent years, however, the approach taken by the tax authorities has resulted in excessive uncertainty surrounding its application.

One of the key points of dispute concerns the treatment of a set of machines. Consider an investment in a modern, multifunctional production line. Such a line consists of various machines and devices that interact with each other, so that, taken as a whole, it exhibits the characteristics of an industrial robot as listed in the Polish Corporate Income Tax Act. Under the prevailing approach to date, the value of such a line would not qualify for the robotisation tax relief.

Why? As stated by the Director of the National Tax Information (for example, in the individual tax ruling of 2 June 2025, ref. no. 0111-KDIB1-3.4010.186.2025.1.MBD), "the definition set out in Article 38eb(3) of the CIT Act clearly refers to a machine integrated with other machines/devices within a production cycle, and not to a set of machines and devices which, taken together, form an industrial robot".

The court in Warsaw identified an inconsistency in this line of reasoning.

A production line also qualifies for the robotisation tax relief

The VSA in Warsaw set aside the individual tax ruling issued by the Director of the KIS, in which the authority reiterated its established position denying the taxpayer the right to apply the robotisation tax relief to a purchased production line.

Key theses from the verbal reasoning of the judgment of 21 January:

- The provisions governing the robotisation tax relief cover not only robots but also other devices, which indicates that the legislator's intention was to allow for a broad identification of qualifying costs, rather than to limit them exclusively to robots.

- The CIT Act does not define the term “machine”, nor do the provisions prohibit a set of machines from constituting a robot. The requirement introduced by the tax authorities that a robot must consist of a single machine rather than a set of machines is unfounded and reflects an over-interpretation of the provisions.
- A narrow interpretation limited solely to individual machines, excluding sets of machines, is not justified from a purposive perspective. The legislator’s objective in introducing the robotisation tax relief was to support the development of automation and economic productivity.
- A robot does not need to demonstrate multi-functionality at a human level. The programmability of a robot allows its scope of tasks to be adjusted; therefore, a robot may perform different functions, even if at a given moment it is limited to a single one. Task versatility should be assessed in light of the state of technology, not by comparing a robot to a human being.

What does this mean for taxpayers?

The judgment of the VSA in Warsaw constitutes an important step towards enabling the robotisation tax relief to be applied to sets of machines forming a coherent production system. As a result, taxpayers gain an opportunity to deduct a broader range of qualifying costs, relating not only to individual robots but also to entire integrated production lines that, taken together, meet the characteristics of an industrial robot specified in the statute.

This approach may increase the accessibility of the relief and facilitate its application. It should be remembered that the relief applies only until the end of 2026; therefore, this is the final year for which qualifying costs may be deducted.

It is also worth reviewing prior automation-related purchases and the adopted approach to applying the relief, as there may be scope for correcting previous deductions.

How can we help?

At MDDP, we support clients in applying this and other tax reliefs, from verifying eligibility potential through to preparing documentation and reporting the reliefs in tax returns.

More information on the robotisation tax relief is available on our website: https://www.mddp.pl/robotisation-tax-relief/.

If you have any questions or concerns, please contact:

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