Planned changes to transfer pricing regulations – initial announcements

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The legislative agenda includes planned amendments to the PIT and CIT Acts, expected to significantly impact transfer pricing. The draft bill is in the planning phase and is expected to be published in Q1–Q2 2026. However, key areas of change have already been identified.

Announced changes in transfer pricing include:

1. **Flexibility in signing TPR Information** – forms can be submitted by authorized representatives, with the procedure aligned with the Tax Ordinance.
2. **Integration of the statement with local transfer pricing documentation** – aimed at simplifying documentation obligations.
3. **Removal of the financial ratios requirement in TPR** – applicable to micro and small businesses, providing administrative relief.
4. **Clarification on transfer pricing adjustments (compensating adjustments)** – to eliminate uncertainties regarding domestic adjustments, facilitating their application.

What does this mean for taxpayers?

If these changes are confirmed, they could represent one of the most significant simplifications in transfer pricing in years.

We encourage monitoring legislative progress. Once the draft bill is published, we will provide detailed information on new obligations and potential benefits.

Link to the legislative agenda (Polish version):

https://www.gov.pl/web/premier/projekt-ustawy-o-zmianie-ustawy-o-podatku-dochodowym-od-osob-fizycznych-oraz-ustawy-o-podatku-dochodowym-od-osob-prawnych11.

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