

## WHT – check if you need to send a follow-up WH-OSC tax return

• 21 JANUARY 2026 •

The deadline (February 2, 2026) is approaching!

### Summary WH-OSC for 2025

If, in 2025, you, as a tax remitter send a WH-OSC regarding a taxpayer, and then made so called "further payments" (dividends, licensing fees, or interest) to that taxpayer on the basis of that first notification, you were not required to send any other WH-OSC until the end of the year.

However, it is now necessary to submit a so-called "subsequent" (follow-up) WH-OSC return.

The statutory deadline for submitting this return is the last day of the month following the end of the tax year. For taxpayers whose tax year is a calendar one, this will be **February 2, 2026**, since January 31 falls on a Saturday. Companies with a tax year different from the calendar year submit WH-OSC by the last day of the month following the end of their tax year.

This statement is submitted to the Lublin Tax Office in Lublin.

### Conditions for Submitting the "follow-up" Declaration

That "annual" follow-up WH-OSC is not just a summary of payments made during the last tax year. It is submitted by the tax remitter to confirm that, at the time of making further payments, the tax remitter:

1. had the documentation required by tax law for applying the tax rate or exemption or non-withholding tax, according to special regulations or double taxation treaties;
2. after verification with due care, the tax remitter had no knowledge justifying the assumption that it would not be possible to apply the tax rate, exemption, or non-withholding tax as provided by special regulations or double taxation treaties.

Therefore, submitting today the WH-OSC notification is not just a formality. It confirms specific facts – the actions that should have been taken by you as tax remitter during last tax year, applying the relief at source as an exception from the general "pay and refund" rule.

By sending the WH-OSC, you confirm that during 2025, you acted with due care when confirming grounds for applying lower withholding tax rates or exemptions.

### Consequences and our latest WHT experience

If follow-up WH-OSC cannot be filed due to the absence of the requisite documentation or due to the tax remitter having failed to exercise the necessary care when verifying the criteria of the relief at source, this will result in tax arrears. This means the tax remitter is required to pay the tax along with default interest.

The return must be submitted via e-Deklaracje.

We would like to advise you not to wait until the deadline date. Based on experience from previous years, we expect that e-Deklaracje systems are likely to experience high volumes on these days, which may prevent meeting the statutory deadline. Additionally, the launch of KSeF on 1 February 2026 could lead to instability in the KAS IT systems on those days.

### Increased activity in WHT audits and tax proceedings

We are observing increased activity from tax authorities in WHT audits and tax proceedings.

In practice, this means that in 2026, companies making payments subject to WHT should pay particular attention to verifying the beneficial ownership status and documentation requirements to avoid the risk of additional tax liabilities and sanctions – particularly in the context of cross-border capital structures and applying tax exemptions. It is also worth organizing internal processes and instructions for exercising due diligence and not delaying the submission of the declaration until the last moment, as mentioned above.

### How can MDDP experts assist you with WHT?

MDDP helps tax remitters and taxpayers with all matters related to WHT, starting from the assessment of taxation rules in a given case, through refund applications to participation in tax audits.

You can find the full range of our support regarding WHT on our website >> <https://www.mddp.pl/withholding-tax-wht/>.

Should you have any questions or concerns, please feel free to contact us:

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or with your advisor from MDDP.

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