

## Public CbC-R in Poland - check if reporting may apply to you!

• 10 MARCH 2026 •

The obligation to publicly disclose country-by-country income tax information (Public CbC-R) requires large multinational enterprises to make their financial and tax data publicly available. For entities whose financial year corresponds to the calendar year, the first report will relate to FY2025 and should be published by **31 December 2026**.

### Important:

*This obligation is separate from standard CbC reporting; therefore, the entities required to report must be determined separately for Public CbC-R purposes.*

### Public CbC-R – what it is and its legal basis

The obligation to publicly disclose country-by-country income tax information arises from **Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021** and has been implemented into the Polish legal system through an amendment to the **Accounting Act**.

For the purposes of country-by-country reporting, the Accounting Act introduced an additional, separate report entitled the “**Report on Income Tax**” (*Sprawozdanie o podatku dochodowym*). This report presents information on a **country-by-country basis** and must be made publicly available for a specified period.

The deadline for publication and making available of the **Report on Income Tax** is **12 months from the balance sheet date**, for the first time with respect to financial years beginning after **21 June 2024**.

In accordance with the Accounting Act, the report must be:

- **filed with the National Court Register (KRS); and**
- **published on the entity’s website for a period of at least five years.**

### Public CbC-R – entities within scope

The obligation to prepare, publish and make available the Report on Income Tax applies to:

- **ultimate parent undertakings** preparing annual consolidated financial statements covering the largest possible number of entities within the group;  
or
- **standalone undertakings,**

whose revenues, as reported in the **annual consolidated or individual financial statements**, exceed **PLN 3.5 billion** in each of the last **two financial years**.

### Exceptions

The obligation does not apply where:

- the group conducts its activities **exclusively within the territory of Poland**;
- the **ultimate parent undertaking** or **standalone undertaking** discloses the report in accordance with Article 111a(1)(1) and Article 111a(2) of the **Polish Banking Law**.

### Important:

*If the ultimate parent undertaking (or, respectively, the standalone undertaking) is not governed by the law of an EEA Member State and generates revenues exceeding EUR 750 million, the reporting obligation may rest with **entities or branches established in Poland**.*

### Practical implications

Even if a Polish entity is part of a multinational group in which the **ultimate parent undertaking** prepares a **Report on Income Tax**, it must verify **where that undertaking has its registered office or place of effective management** – whether it is located within the **European Economic Area (EEA)**, including **Iceland, Liechtenstein and Norway**.

**If the parent undertaking is located outside the EEA, for example in the United Kingdom, Switzerland, the United States, Canada, Australia, Japan or China, the Polish entity may be required to file the Report on Income Tax in the National Court Register and make it available on its own website.**

\*\*\*

If you require support in preparing the **CbC report** or the **Report on Income Tax**, or if you would like to verify whether the reported data may give rise to **tax risks** (in particular in relation to **transfer pricing** or **withholding tax**), please contact:

**Magdalena Marciniak**

Partner | Tax adviser | Head of the Transfer Pricing Practice

[magdalena.marciniak@mddp.pl](mailto:magdalena.marciniak@mddp.pl)

+48 665 746 360

or your **MDDP advisor**. Together with the **MDDP Transfer Pricing Team**, we can support you in identifying and fulfilling these reporting obligations.