

The Supreme Administrative Court paves the way for claiming interest on overpaid CIT following the issuance of an APA decision

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In a judgment issued in March 2026 (case no. II FSK 1022/25), the Supreme Administrative Court confirmed a taxpayer-favourable position regarding the possibility of obtaining interest on a corporate income tax (CIT) overpayment arising after the conclusion of an Advance Pricing Agreement (APA).

The ruling opens the way for entities to recover additional amounts where, following a correction of their CIT-8 return, they received a refund of the overpayment – but were not granted the interest due, despite the fact that the delay in issuing the APA decision resulted from the protracted proceedings of the tax authorities.

Which provisions raised doubts?

The case concerned a taxpayer who, between 2018 and 2021, applied the limitation on the deductibility of intangible service costs under Article 15e of the Polish CIT Act. The taxpayer applied for an Advance Pricing Agreement (APA) and waited more than 45 months for the decision, despite statutory provisions requiring the proceedings **to be completed within six months**.

Following the issuance of the APA decision, the taxpayer corrected its tax settlements and recovered a CIT overpayment. However, the tax authority refused to pay interest on the overpayment, arguing that there was no explicit legal basis for such interest under the applicable provisions.

What did the Supreme Administrative Court decide?

The Supreme Administrative Court ruled in favour of the taxpayers. **The Court held that, in such cases, taxpayers are also entitled to interest on the overpaid tax.**

According to the Court, interest should accrue from the date the APA application was submitted until the date the APA decision is issued.

Who may be affected by this judgement?

The Supreme Administrative Court's ruling may be particularly relevant for entities that:

- applied the restrictions under Article 15e of the CIT Act in the years 2018-2021,
- submitted an APA application and waited for a decision for an extended period,
- corrected their CIT returns following the APA decision and recovered an overpayment, and
- did not receive interest on the overpayment or were denied its payment.

Why is this judgment significant?

The Supreme Administrative Court's judgment strongly reinforces the taxpayer-favourable line of case law and confirms that interest on overpayments may also be claimed in APA-related matters.

In practice, this means that taxpayers can seek additional amounts even in cases where the overpayment itself has already been refunded – albeit without interest.

Recommended next steps

Taxpayers who, following the issuance of an APA decision, have recovered a CIT overpayment – but did not receive interest – should review whether there are grounds to claim additional amounts.

The position upheld by the administrative courts provides an opportunity to obtain interest on overpayments arising after the APA has been granted.

Contact

If you are interested in this topic and would like to discuss the possibility of claiming interest, please do not hesitate to contact us:

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