TAX ALERT

The Ministry of Finance proposes changes to tax reliefs

● 28 August 2026 ●

A draft amendment to the PIT Act, the CIT Act and the Act on Lump-Sum Income Tax (No. UD461) has been published in the Council of Ministers' legislative work register. The two main proposals are to extend the robotisation tax relief for another 10 years and to abolish the expansion tax relief.

Key changes

The draft provides for the following:

- extending the robotisation tax relief by another 10 tax years, with the deduction unchanged at up to 50% of the tax-deductible costs of robotisation;
- clarifying how eligible costs are defined for that relief. In line with the Ministry of Finance's position to date, the eligible cost will be the depreciation write-offs, not the purchase price of the fixed asset;
- abolishing the expansion tax relief;
- abolishing the Internet tax relief under the PIT Act and the Act on Lump-Sum Income Tax, and raising the deduction limit for the blood donation relief.

Robotisation tax relief

The robotisation tax relief has been available since 2022. It allows taxpayers to deduct from their tax base an additional amount of up to 50% of the tax-deductible costs of robotisation incurred in a given tax year. Qualifying spending includes the purchase or lease of brand-new industrial robots and related machinery and equipment, as well as the cost of training staff to operate them.

In practice, the same spending is therefore recognised twice for tax purposes: once as a standard tax-deductible cost, and again as an additional deduction under the relief.

The relief was introduced for a fixed period, ending on 31 December 2026. If the proposed changes are not enacted, it will therefore expire at the end of this year.

Abolition of the expansion tax relief

The expansion tax relief has also been available since 2022. It was intended to encourage Polish businesses to compete more effectively by entering new markets or widening their product range. CIT and PIT taxpayers could deduct an additional amount from their tax base for costs incurred to increase revenue from product sales, such as taking part in trade fairs, promotional and information activities, and preparing the documentation needed to sell in a new market.

The Ministry of Finance argues that the relief has not delivered the expected results. In its view, businesses would often have carried out the supported projects anyway, so the state budget was

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in effect funding ordinary business activity. After almost five years, the Ministry has also seen no significant improvement in the competitiveness of Polish companies in new markets.

What happens next?

So far, only the outline of the draft has been published. The Council of Ministers is expected to adopt it in the third or fourth quarter of 2026. The final shape of the changes, including any transitional provisions, may therefore still change as work on the draft continues.

MDDP's experts are following the draft and will report on each further stage of the legislative process.

Link to the draft

Draft No. UD461 appears in the Council of Ministers' legislative and programme work register, maintained by the Chancellery of the Prime Minister: Council of Ministers' legislative work register

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