Public CbC-R – first reports for the 2025 financial year

● 2 September 2026 ●

The financial year beginning after 21 June 2024 (in practice, generally the 2025 financial year) is **the first period for which the largest multinational groups are required to prepare and publish an income tax report (Public CbC-R).**

Public CbC-R is **more than just another reporting requirement**. It is a group-wide project requiring decisions on the reporting model, the scope of information to be disclosed and the management of risks associated with public disclosure.

It is important not to view Public CbC-R solely as a group-level obligation that will necessarily be fulfilled by the parent company. **In certain circumstances, the obligation may fall on an EEA -based subsidiary, including a Polish entity.** It is therefore worth establishing at an early stage which entity will be responsible for meeting the requirement.

At a glance

Who may be subject to the requirement?	Standalone entities and groups that have **at least one entity established in the European Economic Area (EEA).** **Please note: groups with a parent entity outside the EEA:** the obligation **may arise at the level of an EEA subsidiary.**
When does the requirement apply?	Where consolidated (or standalone) revenue **exceeds PLN 3.5 billion in each of the two preceding financial years.**
What is the deadline?	In Poland, **within 12 months of the end of the financial year.** Other jurisdictions may have **different, including shorter, deadlines.**
Penalties	A fine, imprisonment for up to two years, or both – applicable to persons responsible for fulfilling the reporting obligation, in particular **members of the management board.**

Particular attention: groups with a parent entity outside the EEA

As a general rule, the obligation to prepare and publish the report rests with the parent entity. However, **particular attention should be paid to groups with a parent entity outside the EEA.**

The absence of a direct obligation on the part of the parent company **does not necessarily mean that no obligation arises for its subsidiaries**. Two models may apply:

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- the parent entity prepares and makes the report available on its website, while identifying the EEA subsidiary responsible for filing the report with the relevant register;
- each subsidiary within the scope of the regulations independently fulfils the obligation.

Safeguard clause

The safeguard clause allows information to be temporarily omitted where its disclosure could materially and adversely affect the entity's market position. In Poland, its application does not require prior approval or a separate administrative procedure. However, the omitted information must be identified and the reasons for non-disclosure must be substantiated.

The information must be disclosed no later than five years after it was initially omitted. The safeguard clause **does not apply to information concerning entities located in tax havens** and **has not been implemented in all jurisdictions.**

Recommended actions

1. **Confirm the group's status:** Establish whether the ultimate parent entity is based in the EEA and whether the PLN 3.5 billion threshold was exceeded in each of the two preceding financial years. This determines the subsequent reporting approach. If the threshold has not been exceeded, the following steps will not apply.
2. **Map local requirements:** Analyse the local requirements applicable to the relevant entities, including deadlines, reporting scope and publication requirements.
3. **Determine the allocation of reporting responsibilities:** Establish who will be responsible for preparing the report and who will be responsible for its publication and filing with the relevant register.
4. **Assess data sensitivity:** Identify which information covered by the report may be commercially or reputationally sensitive. Determine whether the safeguard clause is available in the relevant jurisdiction and what rules apply to its use.
5. **Prepare the justification for applying the safeguard clause** if the Group intends to make use of it.
6. **Check data consistency:** Verify the consistency of the data presented in the report with other information disclosed by the Group and its individual entities, including, among other things, annual financial statements, transfer pricing documentation and GloBE calculations. Where discrepancies arise, determine and document their underlying reasons.
7. **Ensure coordinated data collection** across the relevant jurisdictions and assign clear responsibility for the process.

How can we help?

We support multinational groups at every stage – from determining whether the obligation arises at all, through process coordination and data preparation, to a publication-ready report and communications around its publication.

- **Assessment of the reporting obligation and determination of the reporting model** – confirming whether the Group falls within the scope of the Public CbC-R rules and determining the appropriate approach to fulfilling the obligation.
- **Analysis of local requirements** – preparing, in cooperation with local advisers, a summary of the requirements applicable in the relevant jurisdictions, including deadlines, data scope and publication and filing requirements.
- **Group-wide process coordination** – supporting the organisation of the data collection process across jurisdictions, allocation of responsibilities and coordination between local teams.
- **Data collection and report preparation** – supporting the collection and reconciliation of data and preparing the report.
- **Sensitive data analysis** – identifying information whose disclosure may create business or reputational risks and assessing the possibility of applying the safeguard clause, including support in preparing the relevant justification.
- **Consistency review of disclosures** – comparing the Public CbC-R report with information presented, among other things, in financial statements, CbC reports and GloBE calculations, together with an analysis and explanation of any identified discrepancies.

Contact

Please feel free to contact us to discuss your Group's situation and the scope of support best suited to the stage you are currently at.

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