

Transfer Pricing for FY2025

7 questions for a smooth year-end

• OCTOBER 2026 •

The final quarter of 2026 is a good time to get your transfer pricing affairs for FY2025 in order and close 2026 confident that all relevant obligations have been properly fulfilled.

The first statutory deadline¹ - for preparing the Local File - falls on 31 October 2026. The deadline for filing the TPR is at the end of November, while the Master File must be prepared and CbC reporting completed by the end of December.

We have prepared a clear timetable and checklist to help you assess your company's readiness in just a few minutes. If any area requires attention, our team will be happy to support you at every stage.

Upcoming deadlines

Statutory deadline	Obligation
By 31 October 2026 <i>(as this date falls on a Saturday, the deadline is extended to 2 November 2026)</i>	Prepare the Local File, including a benchmarking study or a compliance analysis.
By 30 November 2026	File the TPR (including the Management Board statement) and, where required, ORD-U.
By 31 December 2026	Prepare the Master File and file CbC-R. Where applicable, file the so-called public CbC-R report with the National Court Register (KRS) and publish it on the company's website for five years.

Checklist: 7 questions for a smooth year-end

We recommend reviewing the areas below. Any "no" answer indicates an issue that may require action before the relevant deadlines.

- 1) ☐ Have all related parties and controlled transactions for FY2025 been identified, including transactions with entities located in so-called "tax havens"?
- 2) ☐ Does any of the above transactions exceed the statutory documentation thresholds and, if so, could any exemptions apply?
- 3) ☐ Are the existing transfer pricing analyses still valid (i.e. no more than three years old, with no material changes to the transaction or its economic environment)?
- 4) ☐ Will it be possible to update existing transfer pricing analyses or prepare new ones by the end of October 2026?

¹ The deadlines indicated above apply to entities whose tax year coincides with the calendar year.

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- 5) ☐ Has the actual course of each transaction during the year, including any year-on-year changes, been confirmed and properly reflected in the Local File?
- 6) ☐ When will the final version of the group Master File for FY2025 be available, and will it include the elements required under Polish domestic legislation?
- 7) ☐ Have the practical and technical arrangements been confirmed, including who will sign the TPR, whether the UPL-1 power of attorney is valid, and which entity will file CbC-R?

How we can help

Our Transfer Pricing team provides comprehensive support with transfer pricing documentation and reporting obligations in Poland and across international groups.

- **TP obligations review** – identifying transactions subject to transfer pricing requirements, applicable thresholds, exemptions and deadlines.
- **Documentation and reporting** – preparing Local Files and Master Files, transfer pricing analyses (benchmarking studies and compliance analyses), TPR forms, ORD-U, CbC-R and public CbC-R reports.
- **Transfer pricing model** – designing and implementing transfer pricing policies and preparing intercompany agreements.
- **Audits and disputes** – representing clients during verification activities, tax audits, customs and fiscal audits, and tax proceedings; supporting APA and MAP procedures.

Let's plan your year-end together

We invite you to a complimentary 30-minute consultation with our experts. During the meeting, we will conduct an initial review of your company's transfer pricing compliance status for 2025, identify areas requiring attention and recommend an action plan aligned with the upcoming deadlines.

If you would like to discuss the information above and its implications for your business, please contact:

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