

TIME TO FILE CBC-P FOR 2017

This is to remind you that 31 December 2017 is the deadline to file CBC-P notification for the reporting year from 1 Jan 2017 to 31 Dec 2017.

A CBC-P notification must be filed by members of corporate groups which are required to file CBC-R reports due to their consolidated revenues for that reporting year (above EUR 750m). The notification must also be submitted by partnerships (e.g. limited partnerships) whose financial statements are consolidated at group level.

Finance Ministry's Tax Gateway has published the updated CBC-P notification form for 2017 (<http://www.finanse.mf.gov.pl/pp/e-deklaracje/formularze/inne>).

In this form, the field **adres jednostki składającej powiadomienie (address of filing entity)** may feature a Polish or a foreign address. Thus, the notification may be filed electronically also by Polish permanent establishments of foreign enterprises.

CBC-P may also be filed on paper. In such a case, the completed form must be signed and sent to the Finance Ministry at the following address:

**Ministerstwo Finansów
Departament Poboru Podatków
ul. Świętokrzyska 12
00-916 Warszawa**

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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