



Numerous tax changes
since January

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At the beginning of 2026, numerous changes to tax regulations will come into force, which will significantly affect the current settlements of companies and the way they keep records. For taxpayers, this means the need to review procedures, accounting systems and contracts in advance in order to enter the new year with adapted settlement systems and thus minimize the risk of errors. That is why we remind you of the most important of them.

Mandatory National System of e-Invoices

The amendment to the VAT Act of 5 August 2025 (Journal of Laws of 2025, item 1203) introduced a general obligation to use the National System of e-Invoices (KSeF) for all VAT payers. The system is intended to improve document flow, increase control over settlements and reduce tax fraud. Starting from 2026, structured invoices will become the basic form of sales documentation in practice, which will require updating financial and accounting programs and integration with KSeF. In practice, it will be necessary to, among other things, adapt the numbering schemes, approval workflow and invoice archiving to the system requirements and incorporate the new rules into accounting regulations and procedures.

JPK CIT – new reporting obligations

Pursuant to the regulation of the Minister of Finance of 13 December 2024 (Journal of Laws of 2024, item 1861), some CIT taxpayers will be required to submit the CIT Standard Audit File (JPK CIT) in 2026. The aim of the changes is to increase the transparency of financial data and simplify tax audits. The regulation maintains the exemption from submitting certain elements of the books for smaller entities, but large and medium-sized companies must take into account periodic reporting. In practical terms, it will be necessary to adapt the charts of accounts and data structures in ERP systems so that they automatically generate JPK CIT files compliant with the schema provided by the Ministry of Finance.



Reduction of car tax deduction limits

Pursuant to the Act of 2 December 2021 (Journal of Laws, item 2269), from 2026 the limits for lease and depreciation of passenger cars will be reduced, with the limit for most cars with combustion engines dropping from PLN 150,000 to PLN 100,000. Higher limits are only provided for electric, hydrogen and low-emission vehicles. The change means that some lease instalments and depreciation write-offs for more expensive cars will no longer be a tax expense (tax-deductible expense). In practice, entrepreneurs should analyse their contract portfolio and planned vehicle purchases before the end of 2025 in order to accelerate investment decisions or renegotiate lease terms.

Higher VAT exemption limit

The amendment to the VAT Act of 24 June 2025 (Journal of Laws of 2025, item 896) increases the turnover limit entitling to VAT exemption from PLN 200,000 to PLN 240,000 per year. The solution is intended to limit the number of the smallest taxpayers obliged to register as active VAT payers and to keep full records and submit JPK-VAT. Entities with turnover around the new threshold will have to reassess the profitability of VAT payer status, taking into account the cost structure and the nature of their contractors. In practice, it will also be necessary to adjust sales forecasts and constantly monitor turnover to ensure that the limit is not accidentally exceeded during the year.

Changes in the keeping of Revenue and Expense Ledgers

The Regulation of the Minister of Finance and Economy of 6 September 2025 on keeping a revenue and expense ledger (Journal of Laws of 2025, item 1299) changes the template of the ledger and clarifies the rules for recording certain types of expenses. It provides, among other things, for the obligation to keep the R&EL in electronic form using software that meets certain technical requirements, which will facilitate subsequent integration with KSeF and JPK. For taxpayers and accounting offices, this means the need to migrate from spreadsheets or paper books to certified systems as well as verify the accuracy of the transferred historical data.



Changes in the rules for submitting CIT information for general partnerships

The amendment to the PIT and CIT Acts of 25 June 2025 (Journal of Laws of 2025, item 1022) abolishes the obligation to submit annual CIT-15J information by general partnerships whose partners are not exclusively natural persons, if there have been no changes in their composition. This information is to be submitted only upon registration of the company and each time there is a change in the composition of the partners or the structure of indirect shareholders. The solution reduces the number of repetitive duties, but at the same time requires the implementation of compliance procedures that ensure that any ownership change is reported immediately. In practice, it is worth assigning responsibility for monitoring changes in the shareholding structure to a specific partner or legal department in order to avoid losing the status of a tax-transparent partnership.

What else might change in 2026

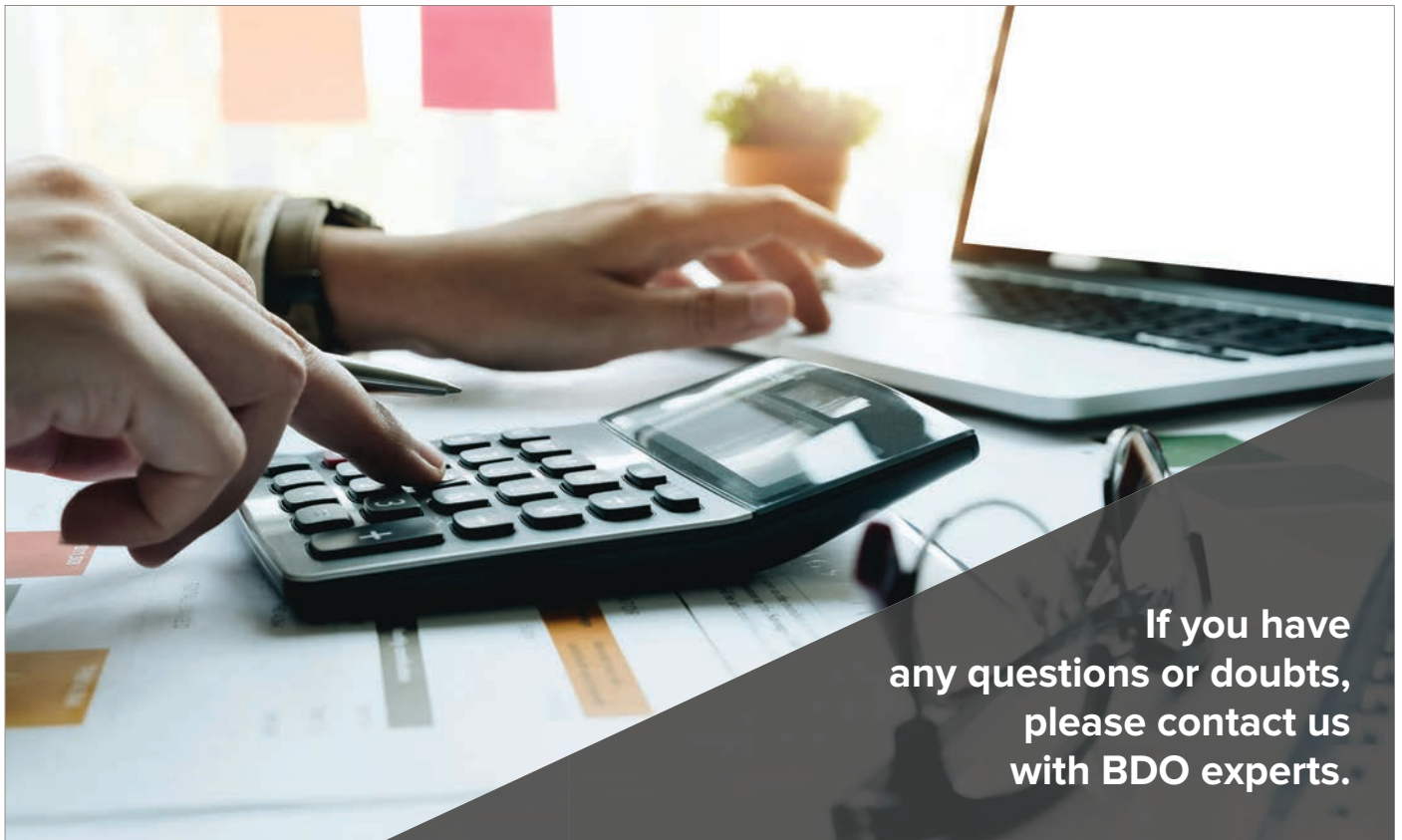
The end of 2025 also brings a package of tax changes, the final shape or date of entry into force of which is not yet certain, as some of them are waiting for the president's signature, while other remain at the parliamentary stage. The first group includes, without limitations, an amendment to the Tax Advisory Act, simplification of the rules for depreciation of fixed assets produced internally as well as increases in excise tax on alcohol and the sugar fee, passed by the Sejm in November, which - if signed - should take effect in 2026. In turn, bills such as an increase in the PIT cash limit to PLN 2 million, the possibility of deducting losses from redeemed securities, or the reinstatement of the 6-month deadline for reporting asset acquisitions, although passed by the Sejm on November 21, are still subject to modifications in the Senate or during the presidential process, so entrepreneurs and advisors should treat them as a probable, but still uncertain, element of the tax environment for 2026.



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