

## 12 COUNTRIES. 12 TAX SYSTEMS.

The year 2024 brings changes in the areas of taxes, duties and social contributions in all CEE and SEE countries. This special newsletter covers essential changes effective as of 2024.

TPA offers an overview of the most important tax innovations of 2024.



Albania  
Austria  
Bulgaria  
Croatia  
Czech Republic  
Hungary

Montenegro  
Poland  
Romania  
Slovakia  
Serbia  
Slovenia

## Poland

### Corporate Income Tax (CIT)

- Minimum CIT – start of the applicability of the 'Minimum CIT' at the rate of 10% of a specially-calculated tax base, applying to taxpayers incurring (achieving) specifically-calculated loss or low profitability from operational activity. For taxpayers whose tax year is different from the calendar year and started before 1 January 2024 and will end after 31 December 2023, the non-applicability of the 'Minimum CIT' will apply until the end of that tax year.
- Electronic accounting books in a unified SAF-T form – the presumed implementation of the obligation to send the accounting books electronically to the tax office, after the end of the tax year, in unified SAF-T form, still not applicable with regard to FY2024, as was planned a year ago. Tax capital groups and taxpayers in which the value of revenue earned in the previous tax year exceeded the equivalent of EUR 50 million shall be prepared to send accounting books in electronic form for the tax year starting after 31 December 2024.
- Tax depreciation – the implementation of special rules for determining the individual rate applying to micro-, small- or medium-sized entrepreneurs for self-generated fixed assets that are non-residential buildings (premises) and structures, included in groups 1 and 2 of the Classification of Fixed Assets that are first entered in the records of fixed assets and intangible assets of a given taxpayer, where this fixed asset is located in an area in municipalities with a high unemployment rate, which are also municipalities with low per capita income.
- Exemption from withholding tax (WHT) on covered bonds (mortgage bonds) and bonds: from 2024, tax remitters are not required to withhold tax on interest or discount from covered bonds (mortgage bonds) and bonds, subject to certain conditions.

### VAT

- VAT rates – the reduced 0% VAT rate to be maintained temporarily in 2024 for majority of food products (as a rule they were subject to 5% VAT rate).
- Introduction of the National System of e-Invoices („Krajowy System e-Faktur“, KSeF). The National e-Invoice System (KSeF) is a nation-wide computer system that enables the generation and sharing of structured invoices. The main objective of KSeF is to centralise the process of registering invoices in business by directing them to one central location. The mandatory use of the KSeF and „structured invoices“ (in an XML format) to apply from 1 July 2024 for all B2B transactions.

Taxpayers who are exempt from VAT will become subject to the mandatory KSeF from 1 January 2025. From January 2025, taxpayers will face sanctions for non-compliance - up to 100 per cent of the amount of output VAT resulting from the invoice or 18.7 per cent of the gross amount shown (for invoices documenting VAT-exempt activities). Exemptions from the mandatory issuance of „structured invoices“ to apply for: consumer invoices (B2C invoices), tickets functioning as invoices and for invoices issued under the OSS and the IOSS procedures.

### Other taxes

- **Plastic Tax:** From 1 January 2024, certain businesses, particularly in trade and gastronomy, will be required to charge a new levy for serving food and drinks in single-use plastic containers.