

To Whom It May Concern,

Below we present you information on selected, in our opinion, most important **changes in the regulations on business taxation coming into force in 2026**.

We hope that this information will prove useful to you.

Mac Auditor Team

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1. National e-Invoicing System (KSeF)

In 2026, the National e-Invoicing System, or KSeF, will come into force in Poland.

KSeF is a public ICT system used in particular to:

- issuing, sending, receiving, accessing, storing **structured invoices** and
- granting or revoking the right to use KSeF.

The obligation to issue invoices in KSeF comes into force from:

- 1 February 2026 for entities whose sales value (including the amount of tax) exceeded 200 million PLN in 2024,
- 1 April 2026 for other entities.

Receiving invoices using KSeF is mandatory for all entrepreneurs as of 1 February 2026.

In accordance with the episodic regulations, until the end of 2026, taxpayers obliged to issue structured invoices will be able to issue electronic invoices (in their current form, np. pdf) or invoices in paper form, if the total value of sales (including tax) documented by these invoices issued in a given month is less than or equal to 10,000 PLN.

As a rule, after the full entry into force of the KSeF regulations, all invoices to entrepreneurs will be issued only in a structured form, using KSeF mechanisms. There are very few exceptions to this rule, mainly covering motorway journeys, transport services documented by invoices in the form of a single ticket, and the provision of services exempt under Article 43(1)(7), 37-41 of the VAT Act (financial services of banks, insurers, etc.), documented by invoices or other evidence.

More information about KSeF can be found here: <https://ksef.podatki.gov.pl>.

2. Higher limit of the subjective exemption [VAT]

From 1 January 2026, the limit of the VAT exemption has increased from 200,000 PLN to 240,000 PLN. This exemption is voluntary, i.e. the taxpayer may resign from the use of the possibility provided by Article 113 of the VAT Act. Article 113 contains a number of detailed regulations, including a catalogue of situations in which an entrepreneur cannot use the subjective exemption.

3. Small taxpayer – lower limit in terms of PLN [VAT, CIT, PIT]

A **small taxpayer**, in accordance with Article 2(25) of the VAT Act, is a taxpayer of value added tax (VAT) whose **value of sales (including the amount of VAT, i.e. the gross value is decisive) did not exceed the amount expressed in PLN equivalent to 2,000,000 EUR in the previous tax year**, and in the case of a taxpayer running a brokerage company managing investment funds, an alternative investment fund manager, being an agent, contractor or other person providing services of a similar nature, with the exception of a commission – if the amount of commission or other forms of remuneration for the services provided (including the amount of tax) did not exceed the amount expressed in PLN equivalent to 45,000 EUR in the previous tax year.

Properly calculated limits are as below.

- $2,000,000 \text{ EUR} \times 4.2586 = \mathbf{8,517,000 \text{ PLN}}$ (value rounded to 1000 PLN)
- $45,000 \text{ EUR} \times 4.2586 = 192,000 \text{ PLN}$ (value rounded to 1000 PLN)

It should be noted that the limits expressed in PLN are lower than in the previous year, due to the lower exchange rate of EUR against PLN.

The status of a small taxpayer gives the opportunity to use a number of simplifications and preferences, the key of which is the possibility for CIT taxpayers to benefit from a lower tax rate of 9% if other conditions for this preference are met.

4. Passenger cars – depreciation and leasing [CIT]

From 1 January 2026, new limits relating to the tax depreciation base for passenger cars came into force, resulting from the regulations adopted in 2021. These limits are:

- **225,000 PLN** - in the case of a passenger car that is an electric vehicle within the meaning of Article 2(12) of the Act of 11 January 2018 on electromobility and alternative fuels and in the case of a passenger car that is a hydrogen-powered vehicle within the meaning of Article 2(15) of that Act,
- **150,000 PLN** - if the CO₂ emission of the internal combustion engine of a passenger car, determined on the basis of the data contained in the central vehicle register, is less than 50g per kilometre,
- **100,000 PLN** - if the CO₂ emission of the internal combustion engine of a passenger car, determined on the basis of the data contained in the central vehicle register, is equal to or higher than 50g per kilometre. **The previous limit in this category was 150,000 PLN.**

The new limits will apply to passenger cars entered into the taxpayer's fixed assets register from 1 January 2026. Passenger cars entered into the fixed assets register before 1 January 2026 will be able to be accounted for on the current terms.

Please note that only hybrid vehicles and some plug-in hybrids can meet the stricter emission limits – the vast majority of passenger cars in use exceed the permissible levels.

Therefore, the new, reduced limit for recognizing tax-deductible costs will apply to most cars available on the market (including in particular combustion cars).

Similar limits will apply to leasing agreements (including lease, lease and similar agreements), including those that will be continued after 31 December 2025.

Example. Company X is a party to a leasing agreement for a passenger car with an initial value of 180,000 PLN. By the end of 2025, company X may include 83.33% of lease fees ($150,000 / 180,000 \approx 0.8333$) as tax expenses. From January 2026, company X will only include 55.55% of lease payments ($100,000 / 180,000 \approx 0.5555$) as tax expenses.

5. Reporting accounting data – JPK_KR_PD and JPK_ST_KR [CIT, PIT]

From 1 January 2025, in the case of CIT taxpayers and non-legal persons whose value of revenue generated in the previous tax year (and in the case of non-legal persons - the financial year) exceeded 50 million EUR, as well as tax capital groups, **accounting data is required to be reported to JPK_KR_PD and JPK_ST_KR structures**, whereby the Minister of Finance, by decree of 13 December 2024, exempted CIT taxpayers and companies not being legal persons from the obligation to submit the JPK_ST_KR structure for the tax year starting after 31 December 2024 and before 1 January 2026, which means that taxpayers who exceeded the equivalent of 50 million EUR in 2025, They will only be required to submit a JPK_KR_PD file **by 31 March 2026 or by 31 July 2026 if the announced changes come into force to postpone the reporting deadline to the end of the seventh month after the end of the year.**

From 1 January 2026, the obligation to report accounting data to the JPK_KR_PD and JPK_ST_KR structures will apply to all CIT taxpayers and companies that are not legal persons, as well as PIT taxpayers keeping accounting books, obliged to send JPK_V7M files, i.e. **those settling monthly VAT files. These taxpayers will only be required to submit JPK_KR_PD and JPK_ST_KR files by 31 March 2027 or by 31 July 2027 if the above-mentioned legislative changes come into force.**

Other taxpayers obliged to submit a JPK_V7K file, i.e. those settling quarterly in the field of VAT, will be subject to the above-mentioned obligations from 1 January 2027, which means that they will report for the first time in 2028 for 2027.

The choice of a quarterly VAT settlement company for 2026 by an entity that can take advantage of such an option therefore gives the opportunity to postpone the first reporting of JPK_KR_PD and JPK_ST_KR by a year.

6. Tax revenue and expense ledger (PKPiR) in electronic form [PIT]

From 1 January 2026, a new regulation on keeping a tax revenue and expense ledger (KPiR) is in force – Regulation of the Minister of Finance and Economy of 6.09.2025 on keeping a tax revenue and expense ledger (Journal of Laws, item 1299 of 2025).

The issuance of the new regulation results primarily from the need to adapt to the new obligations imposed on individual groups of taxpayers. As a rule, the obligation to keep the KPiR in electronic form has been introduced. This is related, among other things, to new obligations concerning:

- submitting the KPiR in electronic form to the tax offices together with the annual return the so-called JPK_PKPiR files,
- issuing and storing invoices in the KSEF.

The regulations introduce a number of changes compared to the previous regulations and include, among others:

- introduction of a new book template – 19 columns; new columns refer to the KSeF number of the invoice and the tax identifier of the contractor (most often NIP),
- no simplified model of the ledger is provided,
- removal of the provisions on the place where the ledger and accounting documents are stored
- elimination of the obligation to keep books separately for each plant in a multi-company enterprise,
- departure from daily statements of sales invoices - entries in the ledger will be made only on the basis of individual invoices, without the use of collective statements,
- inability to document in the tax revenue and expense ledger (KPiR) purchases made in retail trade units using receipts without a tax identification number concerning, for example, the purchase of cleaning products or office supplies,
- it will also be impossible to document the purchase of auxiliary materials using internal evidence - a simplified invoice (i.e. a receipt with a tax identification number) will be necessary for this purpose,
- unification of the deadline for entries in the ledger - all entries, both cost and revenue, will have to be made by the 20th day of the month following the month of the event,
- a change in the rules for preparing the inventory in nature - it will be signed only by the owner of the plant or the partners, and only the value of the inventory will be recorded in the book.

More information about PKPiR can be found here: [website https://www.biznes.gov.pl/pl/portal/00233](https://www.biznes.gov.pl/pl/portal/00233).

7. Property tax

We would like to remind you of the significant changes in real estate tax that came into force from 2025. [Here](#) you will find material on this issue.

On 1 December 2025, a general tax ruling was published, which defines three groups of taxpayers and, depending on the assignment to a given group, may allow not to apply a higher tax rate, thus excluding the current automatism. The mere fact that an entrepreneur owns a taxable object is no longer a sufficient prerequisite for taxing it at the rate appropriate for the object used as part of business activity.

[General Ruling No. DPL2.8401.3.2025 of the Minister of Finance and Economy of 27 November 2025 on the definition of the term "land, buildings and structures related to business activity", contained in Article 1a\(1\)\(3\) of the Act of 12 January 1991 on local taxes and fees - Ministry of Finance - Portal Gov.pl](#)

The maximum rates of real estate tax have increased. Many cities, including Warsaw, have adopted maximum rates. The rates are determined separately for a given local government unit (LGU) by a resolution of the commune/city council – resolutions are generally available on the pages of the public information bulletin of a given local government. For example, for Warsaw: [Resolution XXIX/1066/2025](#)

The deadline for filing a real estate tax return (DN) expires at the end of January each year, and in the case of changes during the year – 14 days from the date of the change (e.g. acquisition of a building or change of qualification). The DN-1 declaration can be submitted in the traditional way or electronically by signing the document with a trusted profile or an electronic qualified signature and sending it to the mailbox of the competent office on the public administration services platform (e-PUAP). The declaration is signed by a person representing the taxpayer in accordance with the taxpayer's rules of representation (see information disclosed in the National Court Register/CEIDG) or on the basis of a PPS-1 or PPO power of attorney.

8. e-Delivery

E-Delivery is becoming the basic channel of communication between public and non-public entities. The obligation to use e-Deliveries will apply to all public entities and companies registered in the National Court Register and CEIDG. This obligation will be introduced gradually, in accordance with the agreed [schedule](#).

You can find more about this here <https://www.gov.pl/web/e-doreczenia>.

9. Other changes and reminders

CIT-15J. From 1 January 2026, the obligation for a general partnership to inform about its shareholders annually in order to maintain tax transparency by the company has been abolished. The CIT-15J information obligation remained in the case of, m.in, changes in the composition of shareholders.

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Legal notice

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