Transfer Pricing Information

What is Transfer Pricing Information (TPR)

The TPR is a collection of information on concluded transactions between related parties and by taxpayers or companies without legal personality with entities having its place of residence, HQ or management office in the territory or country applying harmful tax competition (tax heavens).

The TPR includes information on:

- controlled transactions required to be included in local transfer pricing documentation;
- certain controlled transaction exempted from obligation to prepare local transfer pricing documentation;
- transactions other than controlled transactions concluded with entities having its place of residence, HQ or management office in the tax heavens

The purpose of the TPR is to provide tax administration with information necessary to conduct analysis of the risk of understating the income for taxation in the area of transfer prices and other economic or statistical analyses.

To whom and when the TPR is submitted

The TPR is submitted to the head of tax office responsible for the taxpayer, by the end of the eleventh month following the end of a tax year.

In the case of a company which is not a legal person, the TPR shall be submitted to the head of the tax office competent according to:

1) place of business;
2) place of establishment – in the case of establishment in more than one place;
3) the domicile or registered office of one of the partners, where jurisdiction cannot be determined pursuant to points 1 and 2.

What is the form of submitting the TPR

The TPR shall be submitted only by electronic means of communication pursuant to the provisions of the Tax Code Act. The TPR shall be prepared on the basis of a standard form of the electronic document published in the official gazette *Biuletyn Informacji Publicznej* (the Public Information Bulletin) on the website of the office serving the minister responsible for public finances.

The TPR is submitted via the e-Declaration gateway. The TPR can also be completed online in the e-Tax Office service - if you have a trusted profile, electronic banking or the mObywatel application.

Signing the TPR

The TPR is signed by:

1) entrepreneur – in case of a related entity being a natural person,
2) a person authorised by a foreign entrepreneur to represent it in a branch - in the case of a related entity which is a foreign undertaking with a branch operating in Poland,
3) the head of the unit within the meaning of Article 3 sec.1 point 6 of the Accounting Act and, where an entity is run by a multi-person body, by a designated person within that body

- it is not permissible for that information to be signed by a proxy, with the exception of a proxy who is a lawyer, legal adviser, tax adviser or auditor.

Legal basis

The obligation to submit the TPR-C (6) or the TPR-P (6) stems from following regulations:

- act of 15 February 1992 on Corporate Income Tax (Journal of Laws, item 278, with later amendments);
- act on 26 July 1991 on Personal Income Tax (Journal of Laws, item 163, with later amendments).

The detailed scope of TPR-C(6) or TPR-P(6) can be found in the Minister of Finance regulations:

- the Regulation of the Minister of Finance of 29 August 2022 on transfer pricing information for corporate income tax (Journal of Laws, item 459 with amendments);
- the Regulation of the Minister of Finance of 29 August 2022 on transfer pricing information for personal income tax (Journal of Laws, item 454 with amendments).