

# Transfer Pricing Alert

KPMG in Poland



April 2020

## New interactive TPR-C form now available on the Ministry of Finance's website

The updated TPR-C<sub>(2)</sub> e-form can be now accessed through the Tax Portal of the Ministry of Finance – [TPR-C<sub>\(2\)</sub>](#).

### The TPR-C<sub>(2)</sub> form

The TPR-C<sub>(2)</sub> must be submitted by entities required to prepare the Local File or entering into domestic related-party transactions exempt from transfer pricing documentation requirements under Article 11n(1).

The deadline for submission of the TPR-C<sub>(2)</sub> form by corporate taxpayers is generally 9 months from the end of the tax year for which the declaration is due.

Note that pursuant to the provisions of the "Anti-Crisis Shield", the deadline for submitting the TPR-C declaration for 2019 that would fall before 30 September 2020 was extended to 30 September 2020.

The interactive TPR-C<sub>(2)</sub> form, authenticated with a qualified electronic signature, may be submitted via eDeklaracje website.

### Amendments to the form

During the consultation phase, the Ministry received a number of comments regarding the functionality of the test version of the form (TPR-C<sub>(1)</sub>).

Some of the taxpayers' remarks were taken into consideration in the development of the new version of the form.

The implemented changes include:

- the possibility to indicate more than one country of the contractor's seat for one type of transaction;
- addition of section F: "More information", where an additional explanation may be provided by the taxpayer;

- when choosing the type of transaction as low value-adding services or financial transactions under the safe harbor simplification rule, it must be indicated whether it was subject to transfer pricing adjustments.

### Preparation for TPR-C<sub>(2)</sub> submission

To a certain extent the amendments should make it easier to handle the TPR-C<sub>(2)</sub> file. However, bearing in mind that in order to prepare the TPR-C<sub>(2)</sub> file for submission, taxpayers must provide key information related to transactions entered into with related parties, including the results of benchmarking studies, they should consider drawing up the Local File for 2019 in advance.

If you have any additional questions, do not hesitate to contact us.

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