

TAX Alert

KR Group | TAX Compliance Services | 4th October 2023

TPR form and TP statement - change of submission method

The "Polish Deal" introduced several significant changes in the field of transfer pricing regulations. **These changes concern people responsible for signing TPR declaration, as well as combining the statement on the preparation of local transfer pricing documentation with the TPR declaration into one document.**

Before these changes were introduced, the statement on the preparation of local transfer pricing documentation and a TPR declaration were submitted separately. The declaration was usually signed by all members of the management board (according to the representation), and the TPR declaration could be signed by one person authorized to submit declarations on behalf of the company.

Currently, the statement on the preparation of transfer pricing documentation is part of the TPR declaration. It may be signed by the following entities:

- **a natural person** - in the case of a related entity being a natural person,
- **a person authorized by a foreign entrepreneur** as a branch representative - in the case of a related entity being a foreign entrepreneur with a branch operating in the territory of the Republic of Poland,
- **head of the unit within the meaning of Art. 3 sec. 1 point 6 of the Polish Accounting Act, i.e. a member of the management board or other governing body, partners or general partners managing the company's affairs**, and if the entity is managed by a multi-person body - by a **designated person who is part of this body**.

The amendment to the tax regulations meant that from January 1st 2022 taxpayers may submit TPR information through a proxy. If the company would like to submit the

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declaration this way it is required that the proxy is a person with professional qualifications of a lawyer, legal advisor, tax advisor or an auditor.

As an authorized proxy, KR Group offers comprehensive support in the preparation of the TPR declaration and its filing.

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- Interfaces and integration developed for most accounting and reporting software
- Knowledge-sharing tools and procedures ensuring time efficiency
- In-house developed accounting data warehouse connected with local accounting software.

For more information visit our website at www.krgroup.eu



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