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Amendments to CIT act

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From January 1, 2019, CIT changes adopted by the Polish parliament at the end of 2018 are coming into force. The most important of them include: setting out new rules – less favorable for taxpayers – of qualifying tax-deductible costs related to exploitation of company passenger cars as well as establishing a new catalogue of costs not to be considered as tax-deductible.

In addition, the change consisting in replacing the 15% CIT rate with a 9% rate for small taxpayers and taxpayers starting a business (the starting business does not have to be a small taxpayer) is of particular importance. The 9% tax rate will be applicable to revenues (income) other than capital gains.