

Brussels, 28 November 2025
(OR. en)

16028/25
ADD 2

LIMITE

FISC 352
ECOFIN 1629

REPORT

From: General Secretariat of the Council
To: Delegations
Subject: Code of Conduct Group (Business Taxation)- Report to the Council

Monitoring fiche: Poland – PL014 - Co-operative Compliance Programme for large taxpayers
[2020 CoCG decision]

I. Background

1. In 2020, the Code of Conduct Group decided to put the use of the recently introduced Polish Cooperative Compliance Programme (CCP) under monitoring because taxpayers in a CCP could ask for a ruling to secure the non-application of the general anti-abuse rule (GAAR).
2. Poland was invited to provide data on the overall number of taxpayers in a CCP and whether any rulings regarding the non-application of the GAAR have been granted.
3. We recall that only taxpayers with an annual turnover of more EUR 50 million are eligible for the Polish CCP. There were 2,700 eligible taxpayers, but the Polish CCP was implemented in a staggered manner, based on which it was initially open to only 300 taxpayers.

II. Preliminary assessment

4. The monitoring started in tax year 2021, with the data provided covering tax year 2024. Thus, the Group has received so far a set of data covering four tax years (2021 -2024).
5. From the information provided, it arises that while no taxpayer entered a CCP agreement in 2021, ten taxpayers did so in 2022/2023, and only four in 2024.
6. Out of the total of 14 taxpayers having entered a CCP, only 10 taxpayers concluded a tax agreement with the tax authorities.
7. The tax agreements concluded in 2024 with the 4 taxpayers having entered a CCP contained 9 rulings. However, none of them concerned the application of the GAAR – which is the object of this monitoring. For completeness, we note that the breakdown of the 14 taxpayers per category indicates that five taxpayers (1/3) are domestically owned companies (Polish shareholders), while the remaining nine (2/3) are foreign (or partly foreign) owned companies.
8. In light of the absence of any ruling regarding the application of the GAAR in the context of the CCP in 2024, the Commission Services hold the view that the Polish CCP measure, and in particular, the feature of securing, through rulings, the tax treatment on the applicability of the GAAR - does not seem to have affected business location in the EU in a significant way.

III. Follow-up

9. The Group agreed that the monitoring of the measure should continue for one more tax year.
-

Poland – PL014 - Co-operative compliance programme for large taxpayers [2020 CoCG decision]

Poland - PL014	2021	2022/2023 Data as of the end of 09.2023	2024 (data if available)
The number of qualifying taxpayers;	2,700	3,971	4,338
the number of taxpayers having entered a CC agreement;	0	10	4 entities in 2024 14 entities in the period (2022-2024)
How many of the taxpayers having entered a CC agreement were residents and how many were non-residents (domestic PE of foreign taxpayers);	0	10 residents; 0 non-residents	14 residents; 0 non-residents
Within the resident taxpayers, how many had final Polish shareholder(s) and how many had final foreign shareholder(s);	0	3 - Polish shareholder 6 - foreign shareholders 1 – 50%/50% Polish and foreign shareholders	5 - Polish shareholder 8 - foreign shareholders 1 – 50%/50% Polish and foreign shareholders
The overall number of taxpayers in a CC agreement having concluded any of the tax agreements (with the number of tax rulings, APAs or safeguarding opinions on the non-application of the GAAR);	0	0	4 taxpayers (9 tax rulings, 0 APA, 0 GAAR)
How many of the taxpayers having concluded any of the tax rulings were residents and how many were non-residents (domestic PE of foreign taxpayers);	0	0 residents	4 residents
The number of taxpayers having received a safeguarding opinion on the non-application of the GAAR;	0	0	0
How many of such taxpayers were domestic owned (final Polish shareholder) and how many were foreign owned (final foreign shareholder);	0	not applicable	not applicable
In respect of what type of transaction/ arrangements have the safeguarding opinions been issued;	0	not applicable	not applicable

What were the amounts involved by those arrangements	not applicable	not applicable	not applicable
Any other relevant data		29.03.2022 the first CCA was concluded	

