

TAX LAW | IP BOX RELIEF | PUBLIC CONSULTATION HAS BEGUN

5% CIT and PIT on income derived from IP rights



The draft explanation from the Ministry of Finance for the IP Box relief is ready. Public consultation on the draft guidelines will last until 10 May 2019.

➔ [Link to the guidelines \(www.gov.pl\)](http://www.gov.pl)



What is IP Box tax relief?

IP Box tax relief is an advantageous solution for businesses earning income from the commercialisation of intellectual property rights they have created or developed. This relief is a continuation of the R&D relief covering the creation of intellectual property.

Most importantly, the tax on income from intellectual property rights can only amount to 5% of the taxable base. Poland has therefore recently become a tax haven for those who produce or buy and improve inventions, industrial designs or computer software.

To benefit from the 5% tax rate, taxpayers will be obliged to maintain special accounting records to determine revenues, deductible costs and income (loss) attributable to each of the qualifying IP rights.

Our specialized tax and accounting team is able to support our clients both at the stage of using the relief and analysing the explanations announced by the MF in terms of their business activity.



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