

## Registering for CIT

Specific information about: how they register for company tax, how they deregister

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### How they register for company tax

#### How to register

In order to obtain an NIP, you must submit an identification application. The application must be submitted to the head of your revenue office or another competent authority under separate provisions.

If you **are registered** with the National Court Register (KRS), you must submit an identification application regarding:

- **basic data**, which are included in the relevant entry in the National Court Register (e.g. name, legal form, seat and address), using an **integrated form which is an application for entry in the National Court Register**. You must submit the application to the registry court. Data from the form are automatically transferred to the tax authority via the ICT system.
- **supplementary data** using the **NIP-8**. You must submit the application to the revenue office. The application must contain the following supplementary data:
  - abbreviated name (of the company),
  - list of bank accounts or personal accounts held at credit unions (with the exception of the VAT account within the meaning of Article 2(37) of the Goods and Services Tax Act of 11 March 2004),
  - addresses where your business is established,
  - details of the person keeping accounting records, including their NIP,
  - addresses where your accounting records are kept,
  - contact details,
  - details of each partner, including their tax IDs – for commercial partnerships and bodies which are subject to registration with the Register of Entrepreneurs under the terms applicable to partnerships.

If you **are not** registered with the National Court Register, you must submit your identification application to the head of the revenue office using the **NIP-2** form. The application must contain:

- the full and abbreviated name (of the company),
- its organisational and legal form,
- its registered office address,
- its REGON [National Official Business Register] identification number,
- the competent registration or recording authority and the number assigned by that authority,
- a list of bank accounts or personal accounts held at credit unions (with the exception of the VAT account within the meaning of Article 2(37) of the Goods and Services Tax Act of 11 March 2004),
- addresses where your business is established,
- details of the person keeping accounting records, including their NIP,
- addresses where your accounting records are kept,
- the nature of your economic activity in accordance with applicable classification standards

The application must also contain:

- the NIP and other details of the parent body – for establishments (branches) of legal persons and other separate internal bodies which are taxable persons;
- details of the partners, including their tax IDs – in the case of civil-law partnerships, commercial partnerships and bodies which are subject to registration with the Register of Entrepreneurs under the terms applicable to partnerships;
- details of the companies belonging to the group of companies, including their NIP numbers – for tax groups.

Identification forms (an integrated form which is an application for entry in the National Court Register, NIP-8 and NIP-2) are also used to update your data.

## **NIP assignment**

A NIP is assigned following the submission of an identification application.

Entities registered with the National Court Register receive NIP numbers automatically, immediately after submitting their National Court Register data to the competent tax authority.

Foreign company branches are assigned NIP numbers after submitting supplementary data to confirm their status of an insurance premium payer.

The information that a NIP has been assigned is automatically transferred to the National Court Register immediately after assignment. If an investigation procedure is required, it may take as long as 3 days to notify the National Court Register of a NIP assignment.

The NIP investigation procedure is conducted by the head of the competent revenue office. On its basis, the tax authority verifies whether the entity has already been assigned a NIP. Once the investigation procedure is concluded, a NIP is established or assigned.

## NIP certificate

For bodies registered with the National Court Register, a NIP assignment is confirmed once their NIP number is disclosed in the National Court Register.

In other cases, a NIP certificate is issued by the head of the revenue office. The certificate of assignment is issued immediately, no later than within 3 days of the receipt of a correct identification application by the tax authority.

## How they deregister

### How to deregister

If you are registered with the National Court Register (KRS), you must submit an update form to the registry court regarding liquidation proceedings.

If you are not registered with the National Court Register, you must submit a NIP-2 update form to the revenue office.

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