



**TAX SERVICES**



# THE WHITE LIST OF TAXPAYERS 2025

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**THE GLOBAL ADVISORY  
AND ACCOUNTING NETWORK**



## THE WHITE LIST OF TAXPAYERS

Regulations introducing the so-called white list of taxpayers are in force. The white list replaced the lists of VAT taxpayers in force until now.

The list of VAT taxpayers contains information not only about the current status of a given entity, but also about how it looked on a selected date in the 5 years preceding the year in which the taxpayer is checked.

The white list contains data on taxpayers such as: REGON, PESEL, business address, residence and most importantly the taxpayer's bank account.

The consequences of a taxpayer making a payment to an account other than the one on the white list are as follows:

### Limitation of the right to deduct tax-deductible expenses (KUP)

In case of payment to a bank account other than the one from the whitelist of an amount exceeding **PLN 15,000.00** gross, a taxpayer will not be able to recognize this amount as a tax-deductible cost (amended Article 22p(1) of the PIT Act / Article 15d(1) of the CIT Act). If the taxpayer recognizes this expense as a tax-deductible cost, he/she will be obliged to

- decrease tax-deductible costs, or, if this is not possible,
- increase the income - by the amount incorrectly classified as tax-deductible costs in the month in which the payment was made, or the transfer was ordered, respectively.

However, the limitation related to the payment to an account which was indicated on the white list will not apply if the taxpayer submits an appropriate notice to the head of the tax office competent for the seller within seven days (during the pandemic period: 14 days) from the date of ordering the transfer or settles the payment using the split payment mechanism.

### Joint and several liability with the contractor

If the buyer makes a payment to an account other than the one indicated on the white list and the seller does not pay VAT on this transaction, the buyer will be jointly and severally liable with the seller up to the amount of the tax liability on the transaction. However, the taxpayer may protect himself from the above sanction in two ways:

- by submitting, at the latest within **7** days from making the payment, an appropriate statement to the head of the tax office of the seller, or
- making the payment using the split payment mechanism.

### White list of VAT registered entities

It is a public available list of VAT payers containing information on the status of the company. It was created to make it easier for entrepreneurs and authorities to verify whether a given entrepreneur is an active VAT taxpayer and to confirm his bank account number. The legislator has provided for sanctions for payments to bank accounts not registered in the white list.

PIT and CIT taxpayers of payment to an account other than the one indicated in the white list of taxpayers for a transaction exceeding **PLN 15,000.00** gross cannot account the above-mentioned expenditure in the tax-deductible expenses (unless within **7 days** they notify the head of the tax office applicable for the invoice issuer) on their wrongdoing.

VAT taxpayers are jointly and severally liable for the amount of VAT at the moment of payment to an account other than the one indicated in the white list of taxpayers (for a transaction exceeding **PLN 15,000.00** gross) (unless within **7 days** they notify the head of the tax office applicable for the invoice issuer on their wrongdoing or make a split payment).

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### ACCOUNTING & TAX ADVISORY FOR YOU!

If you have any questions regarding accounting, taxation, or other aspects of tax law in Poland, please contact our team of advisors.

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