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Hogan Lovells

On March 15, 2018, the Act amending the Act on the National Court Register and other Acts entered into force. This Act introduces revolutionary changes that will have long-term effects on business in Poland. The reform aims to digitize the registry proceedings in keeping with the spirit of the 21st century. However, it also introduces new obligations and regulations in the field of registry proceedings and business law.

The new rules for the preparation and submission of financial statements

Since 15 March 2018, financial statements can only be submitted to registry courts in electronic form. During the transitional period from 15 March to 30 September 2018, it will still be possible to submit scans of the paper versions of the above mentioned documents, however they must be signed using a qualified electronic signature, or with the signature of a trusted ePUAP profile. The submission of financial documents by electronic means also requires an account in the S24 system.

The real revolution will take place after 1 October 2018. From that time on all financial statements for the year 2018 will need to be submitted in the standard audit file format (SAF-T / JPK). Entities entered in the National Court Register will not need to send financial statements separately to differing tax offices since the documents will automatically be transferred by the National Court Register to the Central Tax Register.

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