Syllabus and study guide

Taxation Poland (E1 POL)



December 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to develop and enable the application of technical knowledge and skills relating to the Polish tax system as applicable to individuals and companies.

2. Introduction to the syllabus

The syllabus for E1 Taxation (E1 POL) starts by introducing candidates to the functions of the Polish tax system, including sources of tax law and practice, the systems for assessment and the consequences of non-compliance.

The syllabus then moves on to provide the core knowledge of the major technical areas of Polish taxation as they affect the activities of individuals and businesses, beginning with personal income tax. The syllabus covers the taxation of income from employment, independent services, business activity, property and investments, including the availability of exemptions and reliefs.

The next technical area covered by the syllabus is corporate income tax, in particular the profits which are chargeable to corporate income tax, how the corporate income tax liability is computed and exemptions and reliefs available to companies.

The syllabus then moves on to cover the social security and health insurance contribution implications for employers, employees, and self-employed persons.

Lastly, the syllabus covers the scope, administration and calculation of value added tax (VAT).

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Assess the operation and scope of the Polish tax system, the rights and obligations of taxpayers, their agents, and tax authorities, and the implications of non-compliance
- Analyse and calculate the personal income tax liabilities of individuals and the social security and health service contributions payable by employees, employers and individuals who do work outside of an employment relationship
- Analyse and calculate the corporate income tax liabilities of companies
- Analyse and calculate the effects of value added tax (VAT) on incorporated and unincorporated businesses
- Assess the impact of relevant taxes which apply in a variety of business and personal contexts

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A The Polish tax system and its administration

1. Polish taxes
2. Principal sources of tax law and practice
3. The systems for assessment, the making of returns, submission of information, claims and the procedures relating to enquiries, rulings, mandatory disclosures appeals and disputes
4. Penalties for non-compliance

B Personal income tax liabilities

1. The scope of personal income tax
2. Income from employment
3. Income from the provision of independent services by individuals
4. Income from business activities
5. Property, investment and other sources of income
6. Gains and losses on the disposal of moveable and immovable property
7. The comprehensive computation of taxable income and income tax liability
8. Flat rate methods
9. The use of exemptions and reliefs in deferring and minimising income tax liabilities
10. The time limits for payment of income tax liabilities

C Corporate income tax liabilities

1. The scope of corporate income tax
2. Profits chargeable to corporate income tax
3. Transfer pricing
4. The comprehensive computation of corporate income tax liability
5. The use of exemptions and reliefs in deferring and minimising corporate income tax liabilities
6. The time limits for payment of corporate income tax liabilities

D Social security and health service contributions

1. The scope of social security contributions (ZUS)
2. ZUS contributions for employed persons, made by employees and employers
3. ZUS contributions for persons other than employees
4. Health service contributions
5. The time limits for submission of returns and payment of contributions

E Value added tax

1. The scope of value added tax (VAT)
2. The VAT registration requirements
3. The computation of VAT liabilities
4. Administration of VAT and penalties for non-compliance

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6. Detailed study guide

A The Polish tax system and its administration

1. Polish taxes

a) Explain the difference between direct and indirect taxation.[1]

b) Summarise the different types of capital and revenue tax.[1]

c) Recommend an appropriate ethical action or response to a given tax situation.[2]

2. Principal sources of tax law and practice

a) Summarise the different sources of tax law and tax regulations.[1]

b) Assess the interaction of the Polish tax system with that of other tax jurisdictions.[2]

c) Compare and contrast tax avoidance and tax evasion and summarise the aims of the General Anti-Avoidance Rule (GAAR).[2]

d) Assess the purpose of double taxation agreements.[2]

3. The systems for assessment, the making of returns, submission of information, claims and the procedures relating to enquiries, rulings, mandatory disclosures appeals and disputes

a) Analyse the features of the assessment system and the tax return filing procedures for individuals.[2]

b) Analyse the features of the assessment system and the tax return filing procedures for companies.[2]

c) Apply the time limits to the filing of returns and the making of claims.[2]

d) Summarise the information and records which taxpayers need to retain for tax purposes.[1]

e) Explain the system whereby a taxpayer can obtain a ruling from the tax authorities on a given transaction.[1]

f) Explain the procedures for dealing with appeals and disputes, including deadlines and competent authorities.[1]

g) Explain the tax audit procedures, including the rights and obligations of a taxpayer.[1]

h) Assess the treatment of undeclared income.[2]

i) Explain the basic mandatory disclosure rules and related taxpayer obligations.[1]

4. Penalties for non-compliance

a) Assess the circumstances in which a penalty or interest can be charged.[2]

b) Calculate interest on overdue tax and the penalties which can be charged.[2]

B Personal income tax liabilities

1. The scope of personal income tax

a) Explain the scope of personal income tax.[1]

b) Explain how the residence of an individual is determined.[1]

c) Assess the income which is taxable for tax residents and tax non-residents.[2]

d) Analyse the Polish tax treatment of foreign income earned by tax residents.[2]

e) Analyse the Polish tax treatment of income from sources in Poland of tax non-residents.[2]

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f) Analyse how a double tax agreement can affect the liability to taxation of different types of income.[2]

2. Income from employment

a) Assess the factors which determine whether an engagement or activity is treated as employment or independent activity.[2]

b) Analyse the tax base for employment income.[2]

c) Analyse the allowable deductions.[2]

d) Analyse how benefits in kind are assessed.[2]

e) Calculate the amount of benefits assessable.[2]

f) Explain the responsibilities of employers in respect of the deduction of income tax from the wages and salaries of employees.[1]

3. Income from the provision of independent services by individuals

a) Analyse the tax base for income from the provision of independent services.[2]

b) Analyse the allowable deductions.[2]

4. Income from business activities

a) Analyse the tax base for income from business activities (including income in non-monetary form).[2]

b) Analyse the expenditure which is allowable in computing taxable income, using actual and flat rate expense allowances.[2]

c) Depreciation allowances:

(ii) Explain the condition which must be met for an asset to qualify for depreciation allowances.[1]

(ii) Analyse the types of tangible and intangible assets which are and are not depreciated for tax purposes.[2]
(iii) Explain how assets are valued for depreciation purposes.[1]
(iv) Calculate depreciation allowances, using all available methods including the one-off deduction available to small taxpayers and those commencing business activity.[2]
(v) Apply the specific rules for expensive motor cars.[2]
(vi) Apply the specific rules for used non-residential buildings.[2]
(vii) Analyse the treatment of used and improved assets.[2]
(viii) Compare and contrast the treatment of operational and financial leases.[2]

d) Analyse and calculate the relief which can be claimed for losses.[2]

e) Analyse the tax treatment of a partnership of individuals.[2]

f) Assess and apply the straight-line method to taxable business income.[2]

5. Property, investment and other sources of income

a) Analyse the tax base for income from immovable property (rental income).[2]

b) Analyse the allowable deductions against rental income using actual and flat rate methods.[2]

c) Analyse the tax base for income from investments and property rights (investment income).[2]

d) Analyse the tax base for other income.[2]

6. Gains and losses on the disposal of moveable and immovable property

a) Analyse the treatment of the sale of immovable (real) property.[2]

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b) Analyse the treatment of the sale of other non-business assets, including shares and securities.[2]

7. The comprehensive computation of taxable income and income tax liability

a) Prepare a basic income tax computation involving different types of income.[2]

b) Assess which income/gains form part of the aggregated tax base and which are subject to tax on a different tax base.[2]

c) Apply the deductions and reliefs from aggregate income available to individuals.[2]

d) Apply the credits deductible in computing the final tax payable on the aggregated tax base.[2]

e) Calculate the double tax relief available against the Polish income tax payable on the foreign income of tax resident individuals.[2]

f) Analyse which income is subject to deduction of final tax at source.[2]

g) Analyse which income is subject to payments of tax on account (advances).[2]

h) Calculate the amount of income tax payable.[2]

i) Calculate the monthly tax advances deducted by employers in the case of employees.[2]

8. Flat rate method

a) Analyse the types of activity eligible for payment of tax under the flat rate method.[2]

b) Calculate the tax payable under the flat rate method.[2]

9. The use of exemptions and reliefs in deferring and minimising income tax liabilities

a) Analyse which income is exempt from personal income tax.[2]

b) Assess and calculate the relief for social security and health service contributions.[2]

c) Assess and calculate personal income tax reliefs available.[2]

d) Assess how a married couple can minimise their tax liabilities, through the use of joint taxation.[2]

e) Assess how a single parent can be taxed beneficially.[2]

f) Assess the exemptions and benefits available to small entrepreneurs (unincorporated).[2]

10. The time limits for payment of income tax liabilities

a) Apply the due dates for the payment of tax and explain how taxes are paid.[2]

b) Explain the relevant procedures and due payment dates for tax deducted at source.[1]

c) Calculate the tax on account payments (advances) applicable to individuals and state the due dates for making such prepayments.[2]

d) Explain the year end (annual) declaration procedures for individuals and calculate the year-end personal income tax payable.[2]

C Corporate income tax liabilities

1. The scope of corporate income tax

a) Explain the scope of corporate income tax.[1]

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b) Explain the default 'tax year' for corporate income tax purposes and the option to use a different fiscal year.[1]

c) Assess the residence of a company.[2]

d) Analyse which income is taxable in the case of tax resident and tax non-resident companies.[2]

e) Explain the term 'permanent establishment' and analyse the consequences of an activity being so classified.[2]

f) Analyse the separation of capital gains and operating income revenue sources for corporate income tax.[2]

2. Profits chargeable to corporate income tax

a) Analyse the adjustments made to the accounting profit for the purpose of calculating the corporate tax base.[2]

b) Analyse which revenue is not taxable.[2]

c) Analyse which expenditure is and is not allowable in calculating the tax-adjusted profit.[2]

d) Analyse how receipts in kind of goods and services and other non-monetary income are valued and taxed.[2]

e) Calculate depreciation allowances (as for personal income tax).[2]

f) Analyse how relief for losses can be claimed.[2]

3. Transfer pricing

a) Analyse the circumstances in which the transfer pricing rules apply.[2]

b) Analyse the implications of the tax office applying the transfer pricing rules.[2]

4. The comprehensive computation of corporate income tax liability

a) Assess and apply the allowances and credits available to corporations.[2]

b) Calculate the double tax relief available against the Polish income tax payable on the foreign income of tax resident corporations.[2]

c) Analyse the obligations to withhold tax on interest, royalty and dividend distribution payments made to Polish tax residents and tax residents of other European Union (EU) states and countries outside of the EU.[2]

d) Analyse the pay and refund mechanism.[2]

e) Analyse which revenue is subject to deduction of tax at source.[2]

f) Assess the circumstances in which tax is levied on a turnover basis (including the "Estonian tax regime") and calculate the tax on this basis.[2]

g) Calculate the corporate income tax liability.[2]

5. The use of exemptions and reliefs in deferring and minimising corporate income tax liabilities

a) Assess the exemptions and benefits available to small entrepreneurs (corporate).[2]

b) Calculate the following tax reliefs:[2]

(i) research and development (R&D).
(ii) robotics.
(iii) outstanding receivables relief.

6. The time limits for payment of corporate income tax liabilities

a) Apply the due dates for the payment of tax by companies and explain how taxes are paid.[2]

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b) Explain the relevant procedures and due payment dates for tax deducted at source.[1]

c) Calculate the advances of corporate income tax payable under the normal method and the optional (simplified) methods.[2]

d) Explain the year-end (annual) declaration procedures for companies and calculate the year-end corporate income tax payable.[2]

D Social security and health service contributions

1. The scope of social security contributions (ZUS)

a) Explain who is liable to pay ZUS and in what circumstances.[1]

2. ZUS contributions for employed persons, made by employees and employers

a) Calculate the assessment base used for employed persons.[2]

b) Calculate the contributions payable by employees, and their employers.[2]

3. ZUS contributions for persons other than employees

a) Analyse the circumstances in which a liability to ZUS arises in respect of work done outside an employment relationship.[2]

b) Analyse how the assessment base is determined.[2]

c) Calculate the contributions payable.[2]

d) Analyse the treatment of agency workers, contractors and co-operants.[2]

4. Health service contributions (HSC)

a) Explain the scope of HSC.[1]

b) Calculate the HSC payable.[2]

c) Analyse the relationship between personal income tax and HSC.[2]

5. The time limits for submission of returns and payment of contributions

a) Explain the procedures and deadlines for submission of returns and the payment of ZUS contributions.[1]

b) Explain the procedures and deadlines for payment of HSC.[1]

E Value added tax

1. The scope of value added tax (VAT)

a) Explain the scope of VAT.[1]

b) Analyse how VAT is accounted for on imports and exports of goods and services.[2]

c) Analyse how VAT is accounted for on trade within the EU.[2]

d) Summarise the principal reduced rate, zero-rated and exempt supplies.[1]

2. The VAT registration requirements

a) Assess the circumstances in which a person (individual or legal entity) must register for VAT (compulsory) and when they may register or deregister for VAT (voluntary).[2]

b) Assess the advantages of voluntary VAT registration.[2]

c) Explain the VAT registration procedure and relevant deadlines.[1]

d) Assess the circumstances in which pre-registration VAT can be recovered.[2]

3. The computation of VAT liabilities

a) Calculate the amount of VAT payable/recoverable.[2]

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b) Assess and apply the tax point and place of supply when goods and services are supplied.[2]

c) Assess and apply the principles regarding the valuation of goods and services.[2]

d) Analyse the alternative treatments available to small entrepreneurs.[2]

e) Analyse the circumstances in which input VAT is non-deductible.[2]

f) Assess whether input VAT on capital assets bought before the commencement of trade/taxable activity can be recovered.[2]

g) Analyse how input VAT is recovered in respect of leases.[2]

h) Analyse the implications of being partially exempt in calculating VAT liability.[2]

i) Analyse how excess input VAT is recovered when it relates to fixed asset purchases or where there are lower rated sales.[2]

j) Analyse how a reduction in output VAT can be obtained in the case of irrecoverable debts.[2]

k) Analyse and apply the reverse charge mechanism for selected domestic services.[2]

4. Administration of VAT and penalties for non-compliance

a) Analyse how VAT is accounted for and administered. [2]

b) Explain the alternative deadlines for the receipt of a VAT refund and their related pre-conditions.[1]

c) Explain the circumstances in which penalties will be charged in respect of incorrect returns and/or underpaid tax.[1]

d) Analyse and apply the VAT split payment mechanism.[2]

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7. Reading list

BPP
BPP Professional Education Sp. z o.o.
Chałubińskiego 8
00-613 Warsaw
Poland
Contact number +48 509 903 454
Website: www.bpp.pl

The following are also suitable as study material for this examination:

Ernst & Young Academy of Business Sp. z o.o.
00-609 Warszawa, al. Armii Ludowej 26, Poland
Contact number: +48 22 579 82 53
Fax: +48 22 579 8001
Website: www.academyofbusiness.pl

8. Guide to ACCA examination structure and delivery mode

The syllabus for E1 Taxation (E1 POL) is assessed by a three-hour computer-based examination.

The examination will consist of two sections:

Section A will contain 15 two-mark objective test questions (OTs).

Section B will contain six constructed response questions (CRs). Four of the CR questions will be worth 10 marks each and two of the CR questions will be worth 15 marks each. The two 15-mark questions will focus on personal income tax (syllabus area B) and corporate income tax (syllabus area C).

All other questions can cover any areas of the syllabus.

Tax rates, allowances and information on certain reliefs will be given in the examination.

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9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Expertise examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

All Expertise examinations are assessed by three-hour computer-based examinations.

The pass mark for all Expertise examinations is 50%.

10. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms ‘issued’ or ‘passed’ relate to when regulation or legislation has been formally approved.

The term ‘effective’ relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For E1 POL, generally examinations in June and December will be based on legislation passed by the previous 30 September. Note: Exceptionally, the examination in June 2027 will be based on legislation passed by 30 September 2025 and only the examination in December 2027 will be based on legislation passed by 30 September 2026.

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11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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