



Appendix XXXV - Tax Payment list (PLN)

This appendix provides detailed specifications for tax payments to the Tax Offices of Poland. The following table outlines the structure and content of the remittance information, including the payer identifier, type of payer identifier, period, and type of tax. These specifications are mandatory for tax payments to the Tax Offices of Poland and must be followed to ensure accurate and efficient processing of tax payments. The tables below provide a breakdown of the required fields and their formats.

Position	Description	Content
1-14	Payer identifier	<p>Minimum 4 and maximum 14 characters</p> <p>This field must contain one of the following types of ID numbers used for TAX identification in Poland:</p> <ul style="list-style-type: none"> • NIP: National TAX identification number • REGON: National identification number company • PESEL: Personal ID number • ID Card Number • Passport Number • Other ID Number
after "Payer identifier"	Space	1 character = space

after
"space"

Type of
Payer

1 character.

identifier

The 'Type of Payer identifier' should be the value

corresponding to the identifier inputted just above. The following table describes what character must be

used for each type of identifier:

- N – if NIP
- R – if REGON
- P – if PESEL
- 1 – if ID card number
- 2 – if Passport number
- 3 – if Other ID number

after "Type
of
payer
identifier"

Space

1 character = space

after
"space"

Period

Tax period concerned - maximum 7 characters

The period value can be given in one of the following

formats:

- yyR

For example: 25R - Tax is being paid for year 2025

- yyKqq

For example: 25K02 - Tax is being paid for quarter 2 of 2025.

- yyMmm

For example: 25M10 - Tax is being paid for 10.2025.

- yyDkkmm

For example: 25D0210 - Tax is being paid for days 10-20

(second 10 days) of 10.2025.

- yyJddmm

For example 25J1610 - Tax is being paid for the 16th day

of 10.2025.

• 0 : In case of some tax payments (according to tax law) value '0' can be inputted in period filled. These

are payments which are not paid for a given period /

day.

The Legend is:

'yy': 2 digits for year

'qq': 2 digits for one of the quarters: 01, 02, 03 or 04.

'mm': 2 digits for the month number.

'kk': 2 digits for: 01, 02 or 03 for each 10 days of the

month.

after
"Period"

Space

1 character

after
"space"

Declaration

Declaration filled contains the "symbol of TAX payment
type"

*For example: PIT (Personal Income Tax), CIT (Corporate Income Tax), VAT
(Value Added Tax)*

Maximum of 7 characters.

1-21

Comments

Free text (optional) or only string '/TAX/' on the second line of remittance.

Maximum 21 characters

1-5

End line

If 2nd line contains optional comments, except '/TAX/', then the End line
must contain '/TAX/'.