

# ENTREPRENEUR'S CALENDAR

Deadline	Type of obligation
By 7th day of the month	Final date for payment of the tax for persons who settle their accounts according to tax deduction card.
By 10th day of the month	Final date for payment of social insurance premiums, health insurance premiums and premiums for Labour Fund for the preceding month – if a person runs individual business activities and does not hire employees.
By 15th day of the month	Final date for payment of social insurance premiums, health insurance premiums and premiums for Labour Fund or Guaranteed Employee Benefits Fund for the preceding month – if a person running business activities hires employees (premiums are paid not only for the entrepreneur).
By 20th day of the month	<p>On this day entrepreneur is obligated to make the following payments:</p> <ul style="list-style-type: none"><li>• lump-sum tax on registered revenue (lump-sum for December is paid on the day of submitting annual tax return PI-28)</li><li>• advance personal income tax payment for natural persons who run business activities under general principles (advance payment for December is paid by 20th January)</li><li>• advance income tax payment if settlement according to 19 per cent flat rate tax was selected (advance payment for December is paid by 20th January)</li></ul>
By 25th day of the month	<p>On this date entrepreneur should settle:</p> <ul style="list-style-type: none"><li>• monthly VAT tax (VAT-7)</li><li>• monthly excise tax</li></ul>
By 25th day of the month following the quarter in which tax obligation was established	<p>On this date entrepreneur should settle:</p> <ul style="list-style-type: none"><li>• VAT tax (VAT-7K) for small taxpayers</li></ul> <p>Moreover: submit information summing up VAT-UE that applies to intra-community deliveries and purchases of commodities</p>

By 31st January of the year following the financial year	Deadline for submitting the declaration on the amount of earned revenue as well as value of deductions and due lump-sum tax on registered revenue (PIT-28)
By 30st April of the year following the financial year	<p>This is the deadline for:</p> <ul style="list-style-type: none"> <li>• submitting the earned income (losses sustained) tax return for the previous financial year by taxpayers who conduct business activities under general rules (in the forms PIT-36 and PIT-36 L) and according to 19 per cent flat rate tax</li> <li>• payment of the difference between the tax due on the income resulting from the tax return and the sum of advance payments due for a given year</li> </ul>

#### Important information!

If the date indicated on the list above falls on Saturday or non-working day, the deadline for fulfilling a given obligation falls on the first working day, following the non-working days.