Obligation to register a construction

The main contractor must register the construction in the TTKI system if the construction is subject to the obligation to submit data on the subcontracting chain and working time.

This obligation arises if at least one of the following conditions is met:

- ✓ the expected duration of the works exceeds **30 working days** and **at least 20 people** are working on the construction site at the same time,

- ✓ **the expected total volume of work is more than 500 man-days**.

EXAMPLES

- ※ 10 builders work on the construction for 51 days. This amounts to a total of 510 man-days, and the construction must be registered.

- ※ 5 builders work on the construction for 101 days. This amounts to a total of 505 man-days, and the construction must be registered.

- ※ If the construction of the project is divided into three phases, and each phase amounts to 200 man-days, then the total volume of work for the construction is 600 man-days, and the construction must be registered.

  This applies even if different companies carry out the construction work under separate contracts for each phase and there is a break between the phases.

  Even when building in phases, the **total volume of work** must be considered, not the contractual volumes of the individual phases.

Upon registration, details must be provided of the construction, the subcontracting chain, the persons present on the construction site, and the occupational health and safety coordinator.

This obligation is assessed on a project-by-project basis. Where work is carried out on different construction projects based on separate building permits or building notices, each project is assessed individually. Where several construction works are covered by a single building permit or building notice, the assessment is based on the building permit or building notice and the actual organisation of the work.

If the registration requirement does not apply at the start of the works, but it becomes apparent during the course of the works that the duration of the works, the number of people working on site at any one

time, or the volume of work does exceed the registration threshold, the construction must be registered once the need for registration becomes apparent.

Legal basis

Taxation Act

Regulation No. 41 of the Minister of Finance of 14 November 2023

Technical requirements for the electronic registration system for the collection of data on time of stay on constructions and special cases, requirements for the registration system on the construction, and the conditions and procedure for requesting and using the identification device

Government of the Republic Regulation No. 19 of 17 February 2026

Amendments to Government of the Republic Regulation No. 21 of 7 March 2019 “Statute of the register of taxable persons”, and Government of the Republic Regulation No. 377 of 8 December 1999 “Occupational health and safety requirements in construction”

Last updated on 14.09.2026