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News Flash

February, 2015



**Main assumptions on the project
of retail sale tax in Poland**

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Ministry of Finance is working on the details of recently announced project of the Act on retail sale tax.

Pursuant to the project, the new public obligation shall cover commercial networks and retail sellers not included in commercial network. Entities, which income from retail sale does not exceed PLN 1 500 000 monthly will be exempted from the tax.

The tax rate will be depended on both turnover amount and the day when the retail sale takes place, that is:

- 1) retail sale tax rate on income from sale occurred from Monday to Friday shall amount
 - 0,7% for income up to PLN 300 000
 - 1,3% for surplus above PLN 300 000
- 2) retail sale tax rate on income from sale occurred on Saturdays, Sundays and statutory holidays shall amount

- 1,3% for income up to PLN 300 000
- 1,9% for surplus above PLN 300 000.

The project stipulates not only reporting duties for the taxpayers of retail sale tax but also other formal obligations (for example for carriers delivering goods to the consumer from retail sellers from outside Poland).

Everything seems to indicate that retail sale tax will include also entities active in e-commerce sale. Taxation covers also sales from abroad, but only if a consumer receives the goods in Poland.

The Ministry of Finance assumes that new tax will come into force on 1st April 2016.

If you are interested in current works on the project or you want to get more information about planed retail sale tax in Poland do not hesitate to contact us.

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