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News Flash

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**„Whitelist“ of VAT
taxpayers in Poland**

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„Whitelist“ of VAT taxpayers

On 12 April 2019 Polish parliament passed a law introducing changes in tax provisions. The most important changes are concerned with establishing a new VAT taxpayer register, the so called “whitelist of VAT taxpayers”.

New taxpayer's register

- The new taxpayer's register will be launched on 01.09.2019;
- It will contain basic information about VAT taxpayers, including bank account details. The database will contain information about active VAT taxpayers and about unregistered, deleted, restored or released taxpayers;
- The register forces to verify the contractor's account disclosed in the register, in the case of transactions between entrepreneurs, if the value exceeds PLN 15 000;
- The register shall be updated once a day, on each working day.

Changes in income tax

- Making a payment to the account of the contractor, other than indicated in the register, will oblige the taxpayer to treat given cost as nondeductible for tax purposes;
- The restrictions above on income tax will come into force on 01.01.2020;
- Changes in income tax further concerns license fees payable abroad.

Sanctions

- The sanction provisions will come into effect on 01.01.2020;
- Making a payment of receivables to an account other than indicated in the register will result in the joint responsibility for VAT arrears of the contractor;
- Avoiding sanctions will be possible in two ways: by making a payment in the split payment system or by notifying within 3 days from the day of transfer, the proper tax authority about making a payment to an undisclosed account in the register.

Should you have any questions or doubts, Accace tax team will be happy to help.

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Piotr Zajac

Piotr Zajac is a Tax Advisor and the Tax Director at Accace in Poland. He began his career in a company belonging to the so-called Big Four and, later on, gained more professional experience in one of the most well-known international advisory firms. His expertise encompasses the real estate sector, both in the residential and commercial aspects. Piotr also has vast experience in the transactional context as well as due diligence. He advised clients in one of the largest transactions of the years 2016 and 2017 in the Polish real estate market.

A significant area of Piotr's expertise is related-party transactions advisory and transfer pricing documentation. He is the author of numerous publications, a lecturer and a coach at trainings and workshops organized for clients. He graduated with a Law degree from the University of Warmia and Mazury in Olsztyn, Poland.

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