



TAX  
ADVISORY

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## **DETAILS OF THE FOREIGN CONTRACTOR SHOULD BE INCLUDED IN AN APPLICATION FOR AN INDIVIDUAL TAX RULING**

Since 30 April 2019 a new provision of the Tax Ordinance concerning individual tax interpretations has been in force.

### **WHAT HAS CHANGED?**

Where an application for an individual tax ruling concerns transactions:

- (i) with cross-border implications or
- (ii) concluded with entities:
  - a. having their residence/seat outside of Poland,
  - b. conducting business activity outside Poland through a permanent establishment and the transaction concerns this establishment or
  - c. being parties to a transaction, set of transactions or participants in an event while having their residency, seat or management board in more than one country or territory,

it is mandatory to indicate in the application (respectively):

- the State or territory of the place of residence of the individual being a party to the transaction,
- data identifying a legal person or organizational unit without legal status, including the State or territory of their registered office, management board or location of such a permanent establishment, or the country or territory in which such cross-border implications have occurred or may occur.

This obligation does not apply to individual tax rulings that concern excise tax and VAT Nor does it apply when the interpretation refers to the individual case of a natural person only.

### **WHAT ARE THE CONSEQUENCES OF FAILING TO INCLUDE INFORMATION ABOUT THE CONTRACTOR?**

An application for a ruling which fails to include the above-mentioned information will be left without consideration by the Head of the National Tax Information. This does not exclude the possibility of submitting a new application or amending it before receiving a decision to leave the application without consideration.

### **WHAT ARE THE CONSEQUENCES OF SUBMITTING WRONG INFORMATION?**

The protection resulting from compliance with individual tax rulings will concern transactions, group of transactions or any other event to the extent in which the request for an individual tax ruling include the States,, territories and data referred to above.

If you are interested in the above information and its impact on your business, please contact:

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or your advisor on the part of MDDP.

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We treat the trust as the basis of successful cooperation. We support the Clients in making the most important business decisions. We connect international experience in business together with the knowledge of law provisions and business specifics. We concentrate our actions mainly on Polish market, guaranteeing full engagement and individual approach to cooperation.

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