



TAX
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Tax Alert No. 187/19.05.2020



Commencement/Re-commencement of statutory terms in tax proceeding

On 24th May 2020, statutory terms will commence or recommence (depending on whether the decision, sentence, summons, etc., were delivered before or after 14 March 2020) in the following proceedings:

- tax audits,
- customs and tax audits,
- proceedings held pursuant to the Tax Code (e.g. for an advance tax ruling),
- administrative court proceedings.

This is because on 16th May the so-called Shield 3.0, pursuant to which the existing provisions regarding suspension or non-commencement of statutory terms for these type of tax proceedings were repealed, came into force.

According to the above-mentioned law, statutory terms for tax matters will recommence or commence after 7 days from the effective date of Shield 3.0 – i.e. from 24th May 2020.

Therefore, if you have received an unfavourable decision, advance tax ruling, or have been served with a request to submit documents - **it will be necessary to take action despite the instructions included in the letters served** (informing about the suspension of statutory terms until the end of the state of epidemic/epidemic threat).

If you are interested in obtaining further information, or would like to discuss the impact of the above on your business activity please contact:

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or your MDDP adviser.

MDDP is one of the largest Polish companies providing comprehensive consulting services in the area of taxes, law, corporate finance, business consulting, outsourcing, financial and accounting consulting, audits and professional trainings and conferences.

Since 2004, we have been continually increasing the team of advisers equipped with experience acquired both in reputable advisory companies and the largest enterprises on the Polish market.



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Our Clients include leading international corporations and the largest Polish companies from all sectors of economy.

We consider trust to be the basis of successful cooperation. We support our Clients in taking the most important business decisions. We combine international experience in business with the knowledge of regulations and the specificity of a given industry. We focus our activities mainly on the Polish market guaranteeing full involvement and individual approach to the cooperation.

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