


Effects of the tax abolition relief


Current situation


 Polish taxpayers working abroad are allowed to benefit from the preferred method of avoiding double taxation in Poland

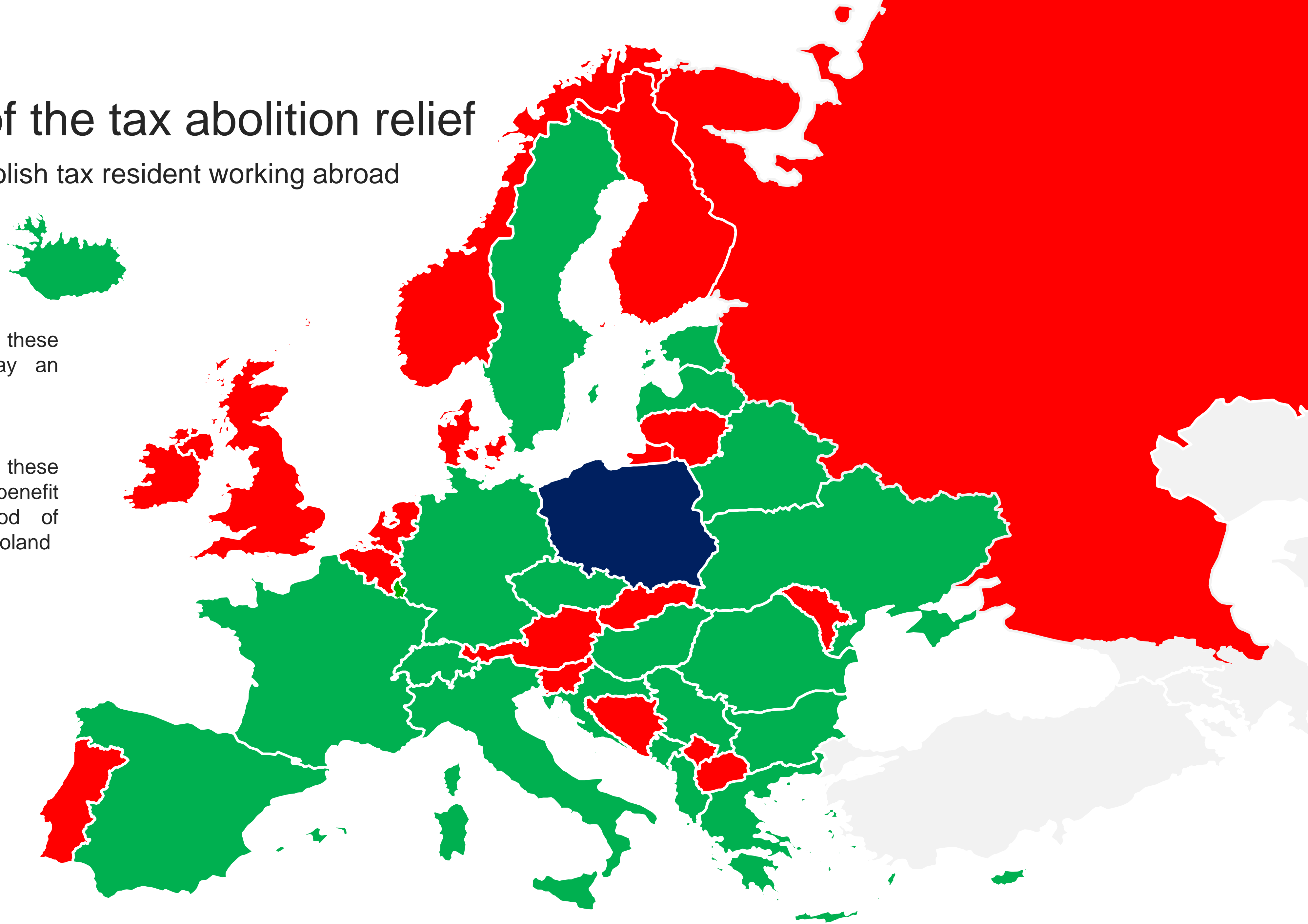


Liquidation of the tax abolition relief

Consequences for Polish tax resident working abroad

 Polish taxpayers working in these countries will have to pay an additional tax in Poland

 Polish taxpayers working in these countries will continue to benefit from the preferred method of avoiding double taxation in Poland



Liquidation of the tax abolition relief

What tax will Polish taxpayers working abroad pay?

A Polish tax resident has been employed by a UK-based company. His annual gross income (before taxation) amounted to 90K PLN, whereas the personal income tax paid in the UK was 5K PLN*. The employee did not earn any other income.

Polish annual personal income tax:

(1) once the tax abolition relief is applied - 0.00 PLN*

(2) once the tax abolition relief is liquidated - 11,123.00 PLN*

* calculation for illustrative purposes only



QUESTIONS? Contact us directly

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