

## New rules for appealing against the decisions of tax authorities in force from July 1, 2023

• APRIL 18, 2023 •

From July 1, 2023, significant changes will come into force regarding the rules for lodging appeals against the decisions of the first instance issued by the Heads of Tax and Customs Offices. Appeals against such decisions will be submitted to the Directors of Tax Administration Chambers.

Pursuant to the regulations in force in Poland since 2017 - in the case of a first instance decision issued by the Head of the Tax and Customs Office, an appeal against such a decision is to be submitted to the same tax authority. This means that the authority carrying out the appeal proceedings (proceedings of the second instance) is the Head of the Tax and Customs Office as well.

These provisions, from the very beginning of their introduction, raise serious doubts. It is often pointed out that they violate the principle of two instances in tax proceedings, and the chances of a positive resolution of a case by the second instance authority are in fact illusory.

As of July 1, 2023, new regulations are coming into force that will restore the actual two-instance nature of tax proceedings carried out by the Heads of the Tax and Customs Offices.

In the case of tax proceedings conducted by the Head of the Tax and Customs Office in the first instance, the tax authority of the second instance will be the Director of the Tax Administration Chamber (a higher level authority).

**This means that appeals against the decisions of the Head of the Tax and Customs Office of the first instance issued after June 30, 2023, will have to be addressed to the competent Director of the Tax Administration Chamber (and not to the same Head of the Tax and Customs Office as before).**

This is a beneficial change for taxpayers. As our experience shows - in cases where appeals against decisions of the first instance are considered by the Directors of the Tax Administration Chamber, taxpayers are more likely to receive a positive decision and have their appeal upheld.

All taxpayers should be aware of this change as the submission of an appeal to an incorrect authority may result in the ineffectiveness of such a letter.

*Legal basis: the Act of March 9, 2023 amending the Act on Administrative Enforcement Proceedings and certain other acts (Journal of Laws 2023, item 556).*

\*\*\*

---

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

**Tomasz Michalik**

[Tomasz.Michalik@mddp.pl](mailto:Tomasz.Michalik@mddp.pl)

tel. +48 (22) 322 68 70

**Jakub Warnieło**

[Jakub.Warnielo@mddp.pl](mailto:Jakub.Warnielo@mddp.pl)

tel. +48 (22) 322 68 88

or Your MDDP advisor.

---

*This Tax Alert does not constitute legal or tax advice. MDDP Michalik Dłuska Dziedzic i Partnerzy spółka doradztwa podatkowego spółka akcyjna shall not be liable for the use of the information contained in the alert without prior consultation with legal or tax advisors.*

#WIĘCEJ o MDDP: [link](#)

