

Resuming reporting of domestic tax schemes

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During the May holidays on May 2, 2023, the Ministry of Health published a draft regulation according to which the state of epidemic threat **will be cancelled on July 1 of this year**. From this day on, the suspension of deadlines for reporting domestic tax arrangements will also be revoked.

What does this mean in practice?

If the regulation comes into force in the proposed form, there will be **30 days** to fulfill the MDR obligations after cancelling the state of epidemic threat. Considering that many entities did not report domestic tax arrangements during the pandemic threat, they will be obliged to review a period of **over 3 years**.

Failure to comply with MDR obligations may result in penalties of up to **PLN 33.5 million**. These are some of the highest fines in the European Union.

How can we help?

MDDP experts are ready to support you by conducting an MDR audit of economic events that took place from the beginning of January 2020 until the end of June 2023. The examination will determine whether any arrangements subject to reporting as tax arrangements were made.

Our verification will cover issues such as:

- transactions,
- concluded contracts,
- implemented tax settlements,
- other events that may constitute a tax scheme.

The result of our work will be a synthetic memorandum regarding the analyzed events. We will indicate which events have been verified, which require reporting and on what basis, and we will also indicate any MDR notifications that were not subject to reporting.

If we identify events during the review that require reporting to the Head of the National Revenue Administration, we will support you in the reporting process as well as in preparing other related documents.

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

Justyna Bauta-Szostak

justyna.bauta-szostak@mddp.pl

+48 502 241 631

[LinkedIn](#)

Gniewomir Parzyjagła

gniewomir.parzyjagla@mddp.pl

+48 503 976 069

[LinkedIn](#)

or your adviser from MDDP.

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