



MDDP Tax Expert Guide

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MDDP Michalik Dłuska Dziedzic and Partners is the most successful independent Polish tax advisory firm operating on the market **since 2004**.

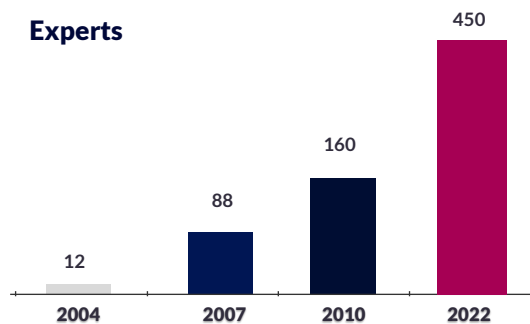
Our team consists of nearly 200 experts in the fields of VAT, income taxes, transfer pricing, international taxes, local taxes, tax and court proceedings, and customs and excise duties.

MDDP conduct pioneering tax cases and innovative projects.

MDDP Group is a **leading Polish firm** providing comprehensive advisory services in the field of tax, law, business consulting, accounting and payroll outsourcing, and access to professional knowledge through training workshops and seminars.

The MDDP Group team draws on the insights and experience of over 450 experts.

Experts



... We are involved in activities we consider important. ...

These include:



active participation in **consultations on draft legislation**



expertise for **European Commission** (VAT Expert Group), acting as experts of the Parliament, business organisations and industry associations



seat on the board of **CFE Tax Advisers Europe** and the **Polish Chamber of Tax Advisers**



publication activity: **numerous books and articles** in professional national and international publications



commitment to the **education** of young lawyers and economists. We are also lecturers, partners of student associations, and organisers of academic events with the leading universities in Poland.



International
experience



In-depth knowledge
of local Polish tax, the legal
and business environment



Global
standards



Cooperation with expert
worldwide networks



Leading international
and Polish clients

... Our support for companies from various sectors



Manufacturing



Natural resources



RES / Energy



Investment Funds



Finance



Real Estate



Technology



Pharma



Media &
Telecomms



Automotive



FMCG



Digital Business



Leasing



Construction



ESG

VAT

- Advisory and analysis services on the most complicated and demanding projects
- Tax reviews and tax due diligence
- Business sector advisory services (e.g. energy, real estate, IT and financial sectors)
- VAT risk management aimed at developing an effective and secure tax position
- VAT advisory and reporting services dedicated for foreign entities
- VAT litigation - representation and assistance within the scope of tax and fiscal disputes and disputes before tax courts
- VAT automation (including e-invoicing and SAF-T reporting)
- Regulatory support

Dedicated Experts



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VAT Compliance / Fiscal Representation

- Ongoing VAT Compliance services, incl. preparation and filing SAFT_VAT, EC sales and Intrastat reports - on a monthly basis
- Registration for VAT in Poland
- Support in case of tax audit and preliminary tax audit
- Representing taxpayers in dealing with tax offices; handling tax disputes
- Fiscal representation
- VAT refunds - preparation and filing application

Dedicated Expert



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Customs and Excise Duty

- Supporting entrepreneurs in customs and tax aspects of doing business internationally
- Advisory in planning supply chains, in obtaining customs and excise permits and determining the origin of goods, their classification and customs value.
- Recognition and implementation of customs and tax permits and processes to be implemented to execute smoothly import/export movements.
- Representation of importers, exporters and customs agencies in tax and customs disputes and before administrative courts.

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Digital Economy

- Advisory services for digital economy entities operating in Poland and on foreign markets:
 - Analysis of legal and tax consequences of the launch and operation of digital economy business by Polish entities on foreign markets
 - Support in preparation and implementation of an effective structure of operating the business in various jurisdictions
 - Withholding tax – analysis and classification of purchased and rendered intangible services in the context of the potential WHT obligations
- VAT in the digital economy
 - Support in establishing VAT principles for entities operating in platform economy determining the place of supply of services
 - VAT liabilities for entities operating in e-commerce
 - OSS and IOSS – support in settling VAT using OSS and IOSS procedures
- Tax reliefs and incentives in the digital economy
 - Tax reliefs support (IP Box, R&D relief, 50% tax deductible cost for individuals), including business analysis, calculation of the potential profitability of implementation, leading the entity through the implementation process and securing the taxpayer's tax position
- Regulatory advisory services
 - Analysis of the consequences of the introduction of the digital services tax
 - Analysis of the consequences of planned amendments to the international tax law, incl. a VAT in the Digital Age (ViDA) package.

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International and Local Income Taxes

- Introduction of foreign investors to the Polish market
- Assistance for Polish entrepreneurs in expanding worldwide
- Implementation of group standards aimed at simplifying/limiting flows and reducing costs
- Building effective financing structures, including thin capitalisation and hybrid financing aspects
- Advisory on set-up, transformations, mergers, divisions of entities and various forms of dispositions of shares or an enterprise, under international taxation rules, according to identified needs, adopted objectives and assumptions
- Support in tax settlement of cross-border flows of services, goods, financing and industrial property rights
- Taxation of profits and ownership
- Withholding tax on cross-border flows
- Fixed assets – tax aspects
- Local CIT calculations
- Transaction analysis from the GAAR and MDR perspective

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Tax Reliefs and Exemptions

Identification of optimal combination of eligible reliefs and exemptions and assistance at every stage of the relief application process.

Product development reliefs:

- Polish Investment Zone
- R&D tax relief
- Robotisation tax relief
- Prototype tax relief
- Sales boost tax relief
- Innovative employee tax relief

Tax support to financing:

- IPO tax relief
- Consolidation tax relief
- Holding regime
- Holding ASI (Alternative Investment Companies)
- PSA Investment Fund
- Family Foundation

Other instruments:

- Lump-sum tax on recorded revenue
- Culture, education, sports relief
- Warsaw Stock Exchange income
- IP Box
- Limited partnership
- Estonian CIT regime (lump-sum tax on corporate income) – a recently introduced attractive taxation model

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Transaction Advisory Services (M&A)

- Tax advisory at every stage of the transaction:
 - pre-transaction consultancy (preparation for a transaction, conducting due diligence reviews for the buyer or the seller)
 - strictly transactional support (incl. development of the transaction structure, identification and assessment of risks and potential tax benefits, support in negotiations, assistance with closings)
 - post-transaction stage (compliance support, tax effective integration, on-going tax advisory)
- Support in the processes of business restructuring: transformations, mergers, acquisitions, divisions, contributions, and other activities

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Reorganisations

- Tax aspects of company restructuring - mergers, divisions, contributions, transformation of capital groups or separation of organised parts of the enterprise, and transformations of capital groups
- Taxation of transactions of purchase or sale of assets and enterprises operating both in Poland and abroad
- Assistance in collecting documentation to support the economic rationale of transactions
- Tax Capital Group - analysis of benefits and risks, registration and operation of a TCG

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Transfer Pricing

- Support in creation of TP methodology, business profiles and functional analysis of related parties
- Benchmarking analyses for local, multinational, and global transactions
- Benchmarking analyses for financial transactions (loans, bonds, cash pooling, hedging, etc.)
- TP Policy for intra-group transactions setting out the rules of IC-transactions – preparation / verification
- Business model analysis and assessment e.g. assessment and analysis of business restructuring processes carried out between related entities
- Transfer pricing Automation - IT tools to help comply with TP requirements
- Transfer pricing documentation (Local File, Master File) – preparation / verification
- APA (Advance Pricing Arrangement) – support in negotiations with the tax administration
- Support in MAP procedures
- Transfer pricing audits – support in tax administration and court proceedings

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Real Estate

- Choosing an optimal ownership structure for investment on the real estate market
- Tax, financial and legal aspects of acquisition of investment projects (due diligence, transactional advisory)
- Taxation of income from real estate investment
- Indirect taxes on transactions on the real estate market (VAT and tax on civil law transactions)
- Alternative forms of financing for real estate investment
- Tax depreciation
- Taxation of lease and rental of real estate properties
- Settlement of capital expenditures and property maintenance costs
- Exit from the investment

Real Estate Tax

- Real estate tax settlement (industry, office, commercial, warehouse, residential, RES investment)
- Assistance in tax efficient classification of individual assets
- Cost segregation - investment settlement
- Tax on income from buildings (so-called minimum tax)
- Support in tax and administrative court proceedings in real estate industry

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Construction / Development Business

- Construction plant – verification of tax settlements under double taxation agreements, correct allocation of revenues and costs
- Tax obligations for a building consortium
- Settlement of direct costs in construction contracts
- Cost segregation – settlement of all CAPEX
- Tax reviews and tax risk management – verification of tax settlements
- Tax analyses and opinions, verification of construction contracts

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Personal Taxes / Taxation of Employment / Incentive Schemes / Social Security

- Advisory for employers on tax & social security aspects of remunerating and employing staff, employee benefits, implementation of incentive programs, tax restructuring projects
- Advisory on posting employees to Poland and other countries, tax, social security & employment aspects, assistance in the implementation of tax equalization and the tax protection policy, tax secondment policies, hypothetical tax & social security burdens
- Support for employers and foreign staff in the legalization of stay and work in Poland
- Monthly tax & social security compliance services for expats and individuals working in Poland for foreign entities.
- Preparation of annual tax returns for Polish and foreign individuals employed in Poland and personnel delegated to work abroad; coordination of tax settlements in the home country and the posting country
- Advisory for individuals on tax residence and its implications on tax liability in Poland & abroad
- Tax advisory for individuals on private investing in assets in Poland and abroad
- Assistance in declaring & clearance of foreign income in Poland, including capital gain income obtained in Poland and abroad
- Represents clients before tax authorities in the scope of personal income tax, inheritance & gift tax and social security

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Private Clients / Wealth management / Family Companies

- Assistance in choosing the business formula (private business activity, company, foundation, etc.) and its taxation (the Estonian CIT, a holding company, the IP Box, etc.)
- Establishing tax residence for family members and their tax obligations across different jurisdictions involved
- Taxation of Controlled Foreign Companies (CFCs) – help with reviewing the practical implications
- Taxation of private investment plans in Poland and abroad
- Review and set-up of complex structures, including relocation of companies from other countries
- Advice on tax-effective investment in real estate and other assets
- Tax and legal advice on intergenerational succession
- Inheritance cases, inheritance – also from an international perspective
- Advice on divorce and property claims against a former spouse
- Legal protection of private property (out-of-court settlements, property contracts)
- Advice on the protection of personal rights (image, right to privacy, etc.)

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Fiscal Litigation

- Setting pre-audit rules and procedures for the companies, including defense files of different nature
- Supporting in criminal liability and penal and fiscal liability procedures
- Internal audit instructions
- Verification of internal company procedures
- Assistance and representation in the course of a tax and customs audit, tax and administrative litigation
- Representation at the tax courts of all instances, Constitutional Tribunal and CJEU
- Representation in the course of enforcement proceedings conducted by the tax office

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ESG and Tax

- Comprehensive tax and business advisory on all environmental and social issues ("green" taxes, green investments, ESG measures)
- Support in preparing for upcoming environmental regulations
- Helping identify ESG opportunities and threats that may affect the business

Dedicated Experts



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MDDP Digital

- IT solutions developed by MDDP experts to facilitate tax compliance
- Applications covering various tax reporting areas: from transfer pricing to VAT and MDR
- The applications can be used as an "off the shelf" solution or customised to address any specific requirements or needs indicated by the client
- The MDDP Digital solutions help ensure compliance with tax regulations, mitigate tax risk, and allow users to save their financial team members' time

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Mandatory Disclosure Rules (MDR)

- Identification and reporting of tax schemes
- Audit of arrangements for the Head of National Revenue Administration reporting purposes
- Conducting workshops for employees on the MDR obligations
- Preparation of an internal procedure preventing non-compliance with MDR obligations, the purpose of which is to organise a system of processes within the organisation related to the identification and potential reporting of tax schemes
- Support in the process of reporting tax schemes to the National Revenue Administration
- Hotline service – ongoing advice by our specialists in reporting MDR arrangements

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Chambers
AND PARTNERS



GlobalLawExperts
Recommended Attorney

Practical Law



The MDDP team presented a high level of professionalism and quality of service.



We recommend the MDDP team as a reliable business partner.



We appreciate the knowledge of MDDP advisers and their comprehensive support in project implementation.



Apart from the professionalism and high level of professional services provided during cooperation, MDDP also demonstrates flexibility, a high level of commitment to each of the implemented projects, and meeting the Client's needs, which is particularly reflected in the speed of response and implementation of tasks.

Not just taxes



Corporate social responsibility is not just a buzzword for us. It is a holistic approach to building our company.

We run our business in an ethical and sustainable manner, taking into account the impact of our decisions on the environment, the economy, and the local community.

We work together with our clients, business partners, NGOs, and government authorities. This way we promote best practice in business and develop innovative, pro-environmental and pro-social tax, and legal solutions.

We believe that together we can build a better, greener reality in which businesses will operate in a responsible manner.

Together we can do **#MORE!**



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