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Changes in customs law:

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In this issue

Introduction

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On 1 May 2016, new EU regulations on customs law entered into force. They essentially include three main legal acts:

1. Regulation of the European Parliament and of the Council No. 952/2013 of 9 October 2013 laying down the Union Customs Code.
2. Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for the implementation of certain provisions of the Union Customs Code, and
3. Commission Delegated Regulation EU 2015/2446 of 28 July 2015 supplementing the Union Customs Code as regards detailed rules concerning certain provisions.

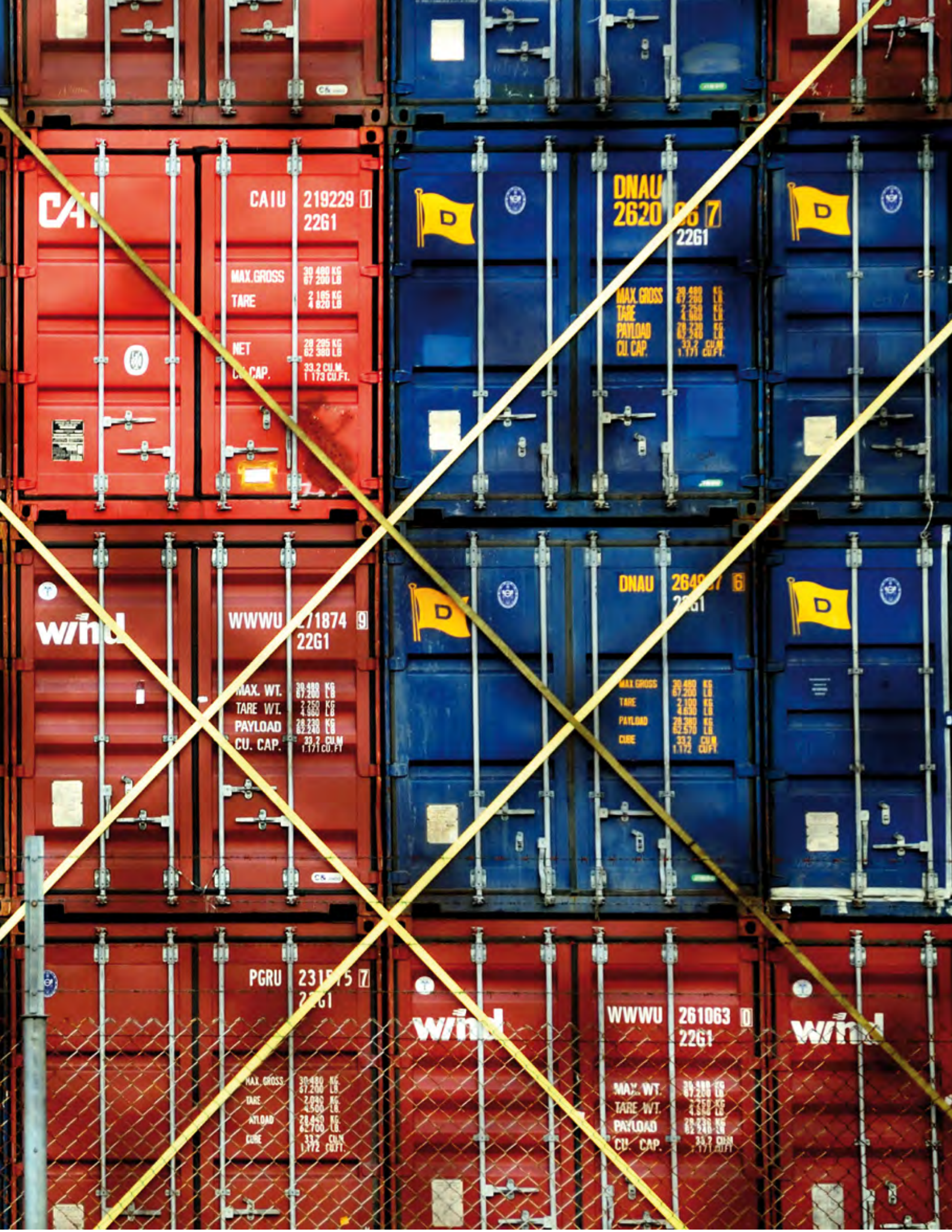
In this issue of Frontiers in tax we will present an overview of selected changes that include considerable extension of the competences of authorised economic operators, guarantees of customs debts, customs value, binding tariff information, and customs procedures. An important role will also be played by the transitional provisions that are designed to allow a smooth transition to the full application of the new law.

The new regulations introduce a number of changes in customs law. The Union Customs Code and the implementing and delegated regulations should be directly applicable in all Member States of the European Union and are directly binding for both the customs authorities and all entities involved in trade with third countries. However, entering into force, these laws stipulate that a number of national provisions of a technical nature should be enacted, as essential to the proper functioning of foreign trade. It is expected that these rules will gradually enter into force in the coming months.

I wish you a pleasant reading.

Extension of the powers of authorised economic operators (AEO)

The Union Customs Code grants authorised economic operators more powers than the provisions existing previously. Some of the competencies laid down in the new regulations were already regulated by the Community Customs Code, but the new legislation reserves their execution only to AEOs. The Union Customs Code has also introduced certain new measures that may only be used by authorised economic operators.



1. Centralised clearance

Centralised clearance is a completely new solution which, from 1 May 2016, may be used by entrepreneurs accredited with the AEO status with respect to customs simplifications. The use of centralised clearance, which requires obtaining additional authorisation, will allow entrepreneurs to complete customs formalities at the customs offices appropriate for the operator's registered office. In practice, this means that in the event of goods arriving, e.g. to the port of Hamburg, a Polish entrepreneur who wants to release the goods for circulation in Germany will not have to lodge a customs declaration with a German customs office.

In this case it will be enough to lodge a customs declaration in a local Polish customs office that will be obliged to communicate with the German customs office. In particular, the offices will exchange information necessary to verify customs declarations and release the goods under the procedure. The Polish customs office will also be obliged to complete the formalities relating to the payment of customs debts and other charges attributable to the German office.

The introduction of centralised clearance should bring savings to Polish entrepreneurs, who previously had to use the services of local customs representatives to clear goods in other Member States.

2. Self-Assessment

This new mechanism introduced by the Union Customs Code is reserved exclusively for authorised economic operators. As part of the authorisation granted, operators using self-assessment may be authorised to:

1. Check prohibitions and restrictions specified in the authorisation.
2. Complete certain customs formalities ascribed to customs authorities.
3. Carry out certain controls under customs supervision.

The concept of self-assessment seems to be quite promising, but at this stage it is difficult to determine the practical usefulness of this mechanism. Much will depend on the attitude of the customs authorities, or rather their willingness to transfer their powers to entrepreneurs.

3. Application of Comprehensive Guarantee

From 1 May 2016, only the holders of AEOC or AEOF authorisations may use a comprehensive guarantee at a reduced amount in relation to customs debts and other charges that have already arisen. In such a case, the AEO could be entitled to a reduction of the comprehensive guarantee to 30% of the so-called reference amount, i.e. correctly specified (full) amount of the guarantee amount.

It is also possible to obtain a permission to use a comprehensive guarantee at a reduced amount or even waive the requirement of providing a guarantee in relation to customs debts and other charges that may arise. In such a case, there is no need to hold an AEO authorisation, but the conditions set for applying for such authorisations correspond to the conditions that must be met by authorised economic operators. Therefore, having the AEO status greatly facilitates obtaining authorisations for the use of a reduced amount (to 50% or 30% of the reference amount) of the comprehensive guarantee or a waiver from the application of the comprehensive guarantee.

This authorisation is of particular importance in the face of changes in the application of the comprehensive guarantee, as introduced by the Union Customs Code. Previously, customs authorities had the discretion to decide about the provision of a guarantee, while the Union Customs Code introduces the obligatory use of comprehensive guarantee for the majority of special procedures.

4. The new requirements for authorised economic operators

The Union Customs Code has introduced new requirements for obtaining the status of authorised economic operator (AEO).

The additional criteria for holders AEOC and AEOF authorisations include practical standards of competence or professional qualifications directly related to the activity carried out. In addition, the condition of compliance with the law has been extended. From 1 May 2016 years, an AEO applicant is bound not only by the requirement of absence of any infringement of customs legislation, but also of taxation rules, including no record of serious criminal offences relating to the economic activity.

5. Re-assessment of AEO authorisations

The transitional provisions of the Union Customs Code require customs authorities to reassess authorised economic operators who were granted the status of AEOF, AEOC or AEOS before 1 May 2016. The re-assessment will cover all the formal requirements to be fulfilled by authorised economic operators, including those that have been introduced under the new rules. The re-assessment will be routinely carried out by customs authorities, according to the order determined by each customs chamber. In case of a positive re-assessment, the customs authority will withdraw the original authorisation and issue a new decision to grant the AEO status to the entrepreneur.

From 1 May 2016, only the holders of AEOC or AEOF authorisations may use a comprehensive guarantee at a reduced amount in relation to customs debts and other charges that have already arisen

6. What do AEO changes mean for entrepreneurs?

Such a significant extension of powers of authorised economic operators will give the AEO status a real practical dimension in the European Union. Being an authorised economic operator may bring measurable savings, significantly facilitating business activity, which should greatly speed up all customs operations carried out by AEO authorisation holders. The AEO status which has been sought by more and more entrepreneurs in recent years is likely to become even more popular among EU importers, exporters, shipping and logistics companies as well as other entities involved in international trade.

On the other hand, in view of the current legislation changes, which involve transferring powers enjoyed so far by customs authorities to entrepreneurs, one can expect customs offices to carry out even more meticulous controls to grant the AEO status. A thorough re-assessment of all entrepreneurs who were granted the AEO status before 1 May 2016 should also be expected.

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The reorganization of customs procedures

Customs procedures have been significantly reorganised. The modification covered, among others, the terminology, as well as the fields of application, the conditions and the formalities governing the implementation of various customs procedures, which does not mean, however, that there is no continuation between the procedures under the previous regulations and the current regulations.

The concept of "customs-approved treatment" has been notably abandoned. Free zone has gained the status of a customs procedure (as part of the warehousing procedure); however, previous customs-approved treatments, such as re-export, destruction and abandonment of goods to the State Treasury also exist under the new regulations, but in a different scope.

Under the new regulations, there will be three customs procedures:

1. Release for (free) circulation.
2. Special procedures.
3. Exports (outside the customs territory of the Union).

As special procedures are divided into several categories (and subcategories), the total of 10 customs procedures can be considered.

Each of them has been briefly outlined below, with a special emphasis on the changes that will be introduced in the existing legislation.

Placing of goods under a special procedure requires the submission of a customs declaration (except for the free zone procedure)

Release for circulation

The scope of this procedure will not change significantly in comparison with the existing legislation, except for some modifications in the formalities related to e.g. the submission of customs declarations.

Goods placed under this procedure will have their customs status changed from non-EU to EU. In particular, release for circulation entails the payment of import duty, including both customs duty and taxes (mainly VAT and excise duties) – if they are due. One should also note the restrictions and prohibitions that may relate to imported goods, including those related to the applicable commercial policy measures. In the event that import of particular goods requires a license, it is necessary to obtain it in order to execute release for circulation.

Special procedures

This concept covers mainly the existing suspensive and economic procedures. Additionally, the existing treatment of a free zone is placed under this rubric. Under the Union Customs Code these have been divided into four procedures, each of which is divided into two more procedures, which, makes the total of 8 special procedures:

1. Transit (external and internal).
2. Storage (customs warehousing and free zone).
3. Specific use (temporary admission and end-use).
4. Processing (inward and outward processing).

Placing of goods under a special procedure requires the submission of a customs declaration (except for the free zone procedure). And the procedure is completed if the goods fall under another customs procedure, exit from the customs territory of the European Union, are destroyed without leaving waste or abandoned to the State Treasury.

The use of these procedures routinely (albeit with exceptions) requires authorisation, as well as provision of a guarantee. As a rule, existing authorisations will remain in force for a period of their validity, but not later than 1 May 2016, unless they relate to procedures that are already non-existent, e.g., inward processing under the drawback system.

Transit

The changes do not entirely modify the existing understanding of the concept of transit, in particular with regard to standard transit (NCTS and TIR). Certain terms have been modified, e.g., "community transit" has been replaced by "union transit" and "principal" is defined as "holder of the procedure".

The Union Customs Code abolishes the concept of sensitive goods and general guarantees for transport of sensitive goods should be changed to "normal" comprehensive transit guarantees or waived. General guarantees, however, will continue to be important also after 1 May 2016, but a new form must be used when such a guarantee is first annexed.

It is worth noting that a number of mainly technical changes will be involved with respect to the granting of permits for the usage of simplifications in union transit. They will largely correspond to the requirements for authorised economic operators. Consequently, it will be necessary to reassess the terms of authorisations issued before 1 May 2016, which should take place no later than 1 May 2019.

Storage

The section relating to customs warehouses will simplify their classification. The division will be limited to:

1. Public customs warehouses which will be divided into three

types corresponding to existing warehouses of type A, B, and F.

2. Private customs warehouses which will correspond to existing warehouses of type C, D, and E.

The main change related to the operation of customs warehouses concerns the obligation to provide a guarantee. In the future, the granting of an authorisation to apply the procedure will depend on the provision of a customs guarantee. However, the existing authorisations will remain to be valid after 1 May 2016, and in the transitional period guarantees will not be required (1 May 2019 the latest). Also in relation to the customs warehousing procedure, the existing authorisations will be reassessed based on the criteria for authorisation under the new rules.

A significant change in the meaning occurs in relation to the institution of a free zone (DFZ). The category of DFZ will include both existing DFZs, as well as free warehouses that will be transformed into DFZs under the law. As principles relating to the sale of duty free goods have not been changed, passengers travelling outside the EU will continue to obtain reimbursement of excise duty paid on alcohol and cigarettes sold at airports.

It is worth noting that the legislation does not envisage guarantees for goods entering the DFZ, which is a departure from the rule concerning other special procedures.

Specific use

Under the existing regulations, the temporary admission procedure provides for total or partial relief from import duty. Its application requires an authorisation and a guarantee, although the obligation to provide a guarantee does not include the tax liability of VAT and excise duty, which may potentially be payable on goods covered by temporary admission with total relief. The new regulations do not require re-export of goods, or compensatory interest, and in the case of release for circulation of goods under the procedure of temporary admission with total relief from import duty, taxation elements of the date of release for circulation will be used. The holder of the procedure will be required to keep records that will record, among others, information on movement of goods under this procedure.

End use gains the status of a special procedure, however, it can be considered as a specific variant of release for circulation. A change in the customs status (from non-Union to Union goods) is involved for goods under this procedure, and the submission of the end-use declaration incurs a customs debt. Like previously, end use will be applied to goods covered by specific use, e.g. if the tariff allows for exemption from customs duties or the application of a reduced customs duty rate in connection with the specific use of goods in the customs territory of the Union.

Processing

Under the new formula, inward processing has combined the existing procedures: inward processing suspension and drawback procedures and processing under customs control.

The requirements for issuing new authorisations to use inward processing have been changed. First of all, stricter rules concerning guarantees have been introduced making guarantees obligatory (although in the transitional period they may not be required). However, this does not change the fact that the customs authority must still examine the economic conditions.

With regard to outward processing, the main change compared to the existing situation relates to the method for calculating the amount of customs debts. Basically, the debt will be calculated based on the cost of the processing operation undertaken outside the customs territory of the Union.

Export

The export procedure will be applied to a similar extent as before, except for minor and technical changes. It will continue to be a procedure under which goods lose their Union customs status.

Zbigniew Sobecki
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Significant changes in customs valuation

The new EU customs regulations coming into effect involve numerous changes with respect to the provisions of customs law. First of all, the modification in the field of custom value aim to harmonise the existing regulations and facilitate the work of economic operators without changes in matters of principle.

The entry into force of the Union Customs Code (UCC) and (both Delegated and Implementing) Regulations will change some of the provisions on customs value. The amendments have not covered the fundamental issues and apply only to regulations of a lowly rank that introduce facilitations or minor inconveniences for economic operators. The changes stem from the membership of European Union in the World Trade Organisation (WTO), and in particular from the WTO Valuation Agreement, formally known as the Agreement on Implementation of Article VII of the General Agreement of the General Agreement on Tariffs and Trade (GATT).

Among introduced changes, the new regulations have been amended to extend the substantive scope of the authorisation for simplified customs valuation procedures. Compared to the previous legislation, in simplified valuation may be also applicable for the elements of the price actually paid or payable, in addition to costs that are added to the price actually paid or payable and elements not included in the customs value.

On the other hand, the criteria for obtaining the authorisation have been changed. Only two previously existing conditions have been preserved: disproportionate administrative costs and lack of significant discrepancies between the value established for the authorisation and the absence of thereof. In addition, personal criteria for economic operators applying for the authorisation have been defined. The amendment may at the same time simplify the process of granting authorisations, thanks to more concrete requirements, and reduce the possibility of obtaining the authorisation by economic operators who do not meet the criteria. The personal requirements overlap with the criteria for the entities applying for the status of authorised economic operator (AEO). The applicant should:

- Obey customs legislation and taxation rules.
- Maintain an accounting system in accordance with the accounting principles applied in the Member State concerned.
- Have an administrative structure which corresponds to the type and size of their business.

It is worthwhilenoting that authorisations issued for a limited period of validity according to the previous regulations remain valid until the expiry date of the authorisation or until

1 May 2019 (whichever is earlier). Authorisations without expiry date shall be re-assessed and remain valid until the inspection of the appropriate customs chamber. Entrepreneurs who wish to maintain their privileges should make sure that they meet the criteria set out by the new Customs Code.

Another difference introduced by the Union Customs Code is the absence of the possibility of declaring the customs value on the basis of earlier sales that took place before the last sale being the basis of import of goods into the customs territory. This solution was applied for chain transactions. Nevertheless, the transitional provisions leave the possibility of using this option until 31 December 2017, but only if a sales contract under which the valuation is made was concluded before 18 January 2016.

The amendment of the EU customs regulations will take into account discounts on the customs value of goods to a greater extent than under the current regime. So far, discounts have been recognised solely on the basis of the provision on the price actually paid or payable. Some of the implemented regulations were previously included in the commentary prepared by the Customs Valuation Section of the Customs Code Committee. The regulations recognise the possibility of accepting discounts in two cases:

- The agreement concluded between the contracting parties provides for the application of discounts and determining their value and is valid at the time of submission of the customs declaration.
- Advance payments have been made (even if the price was not paid at the time of submission of the customs declaration).

Entrepreneurs must remember, however, that the measure prohibits taking into account discounts that result from changes in the contract made after submission of the customs declaration.

A significant change concerns the rate of exchange used to calculate the customs value. According to the Implementing Regulation, the

The amendment of the EU customs regulations will take into account discounts on the customs value of goods to a greater extent than under the current regime

rate of exchange will be valid for the following calendar month, regardless of the fluctuations in the period. The reference exchange rate for a given period, likewise under the existing regulations, will be the rate quoted on the second last Wednesday of the month preceding the month of application. The new regulations removed the obligation of weekly analysis of exchange rate fluctuations in order to determine the difference between the current rate of exchange and the rate of exchange of the last Wednesday.

According to the Community Customs Code (CCC) royalties and license fees on the right to use trademarks were subject to separate regulations. The new Customs Code abandons the earlier distinction indicating that the current customs valuation related to royalties and license fees for the right to use trademarks would be treated in the same manner as for other items under intellectual property rights.

It should be noted that the Union Customs Code introduced changes in the detailed rules concerning the customs value, without changing the basic rules for determining the value (including calculation methods and their hierarchy). Economic operators using the existing authorisations should make sure that they continue to meet the relevant criteria. It is also worth considering the possibility to take advantage of the privileges introduced by the new customs regulations.

Karina Polak
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Changes in binding tariff information – towards uniformity

The comprehensive changes of EU customs law that came into effect on 1 May 2016 also affected binding tariff information (BTI), an institution of great importance to the entities covered by these regulations. The legislation changes in this regard included several key aspects such as the scope and duration of BTI as well as the competences of the European Commission with respect to controlling the uniformity of tariff classification.

The changes in BTIs binding from 1 May 2016 should be considered as unfavourable to the holders of such information. This is due to several reasons. Firstly, an extension of the scope of BTIs should be noted. Under the existing regulations, the content of such information was binding only for the customs authorities in relation to the holder of the decision. This meant that if a BTI decision proved unfavourable to the applicant for whatever reason, the applicant was not obliged to use it, e.g. when submitting a customs declaration. In fact, the only entity obliged to respect a BTI was the custom authority in charge of a proceeding where the BTI could find an application. Under the changes provided for by the provisions of the Union Customs Code (UCC), a BTI decision will be binding also for its holder (Article 33(2) of the UCC). Therefore, the holder of a BTI will be obliged to use it during any transaction falling within the scope of community customs law in respect of the goods for which a BTI was issued. This obligation will be enforced by the requirement of including a BTI reference number by the holder of the decision in the customs declaration for the goods covered by the decision.

Another aspect of changes in the EU customs legislation are restrictions in the process of applying for a BTI decision referred to in Article 33 (1) of the UCC. The provision in question indicates that such an application will not be accepted when the application of the same content has already been made at the same or another customs office, or if the applicant does not intend to use the issued BTI decision (e.g. does not intend to import goods covered by this decision). In the first case, the change is intended to restrict situations when a number of applications for the same goods is submitted to different customs offices in order to obtain the most favourable BTI decision, whereas in the second

Under the changes provided for by the provisions of the Union Customs Code (UCC), a BTI decision will be binding also for its holder (Article 33(2) of the UCC)

case it is aimed at eliminating the circulation of "dead" information.

Another change relating to the BTIs comes directly from the wording of Article 33(3) of the UCC and introduces a shorter period of validity of the information in question. Under the existing legislation, BTI remained valid for a period of six years from the date of issuing, which also contributed to its popularity among entrepreneurs as the period of protection that it offered to the goods covered by the decision was relatively long. The new regulations aligned the period of validity of BTI with that of BOI (binding origin information), which means that all BTIs issued after 1st May 2016 will be valid for three years only. The change was introduced in view of the necessity to update the assessment of the tariff classification of goods more frequently, which stems from the dynamic technological developments and an increasing international transit of goods in recent years.

The new regulation of major importance to the holders of BTI decisions, referred to in Articles 34 (6) and (7) of the UCC, is the modification of the way in which the amendments to previously issued decisions are made. Under the existing legislation any information (both BTI and BOI) can be changed anytime, but now this possibility has been abandoned and any change in the content of BTI/BOI involves the obligation to revoke the original decision and issue a new one. This move by the EU legislator is intended to improve updates of the European Binding Tariff Information (EBTI) database operated by the European Commission.

The new EU customs legislation also modifies powers of the European Commission in relation to the BTIs. The most significant change here is granting Commission an entirely new competence by which Member States may be ordered to suspend issuing of binding tariff information. This measure aims to ensure uniformity of binding information throughout the EU. Furthermore, in accordance with Articles 35 and 36(b) of the UCC, the Commission is empowered to adopt delegated acts that would broaden the possibility of issuing BTIs in new transactions where import or export duty and other measures in respect of trade in goods are applied.

The overall conclusion is that changes in EU customs law related to binding tariff information, which came into effect on 1 May 2016, cannot be viewed as favourable from a purely business point of view. Changes in the scope and validity of BTIs will certainly make them less attractive for many entrepreneurs. On the other hand, it is hoped that these changes together with extended powers of the European Commission in relation to Member States will increase the credibility of issued BTIs, and bring in uniformity of tariff classifications for specific groups of goods, which was formerly a recurring issue in the practice of customs law, both in Poland and throughout the European Community.

Karol Dziwiński
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The effect of the introduction of the Union Customs Code on domestic customs regulations

On 1 May 2016 the new Union Customs Code entered into force throughout the European Union. The changes resulting from this amendment are linked to the need to harmonise Member State legislation. In order to fulfil this obligation, on 26 April 2016 the Council of Ministers adopted a bill amending the Act on Customs Law and some other laws submitted by the Minister of Finance .

The regulations of the new Union Customs Code ("UCC") are intended to standardize customs regulations throughout the customs territory of the European Union and, consequently, improve the functioning of the customs union as an integrated whole. This is to take place primarily through a greater harmonisation of procedures and mechanisms for the exchange of data. In order to achieve this, new UCC regulations both change the scope of the existing customs law mechanisms and introduce new ones. UCC regulations will be applied in Polish law directly, while national legislation will only provide solutions that complement the regulations of the Code. However, individual provisions of the Customs Law Act need to be amended or partially repealed.

The most important UCC regulations that impose changes in national law cover:

- Exchange of information – the changes result from the introduction of digitisation, i.e. electronic operation of customs processes and the gradual elimination of the circulation of paper documents (consequently the communication between the custom authorities and entrepreneurs as well as storage of information will be performed with the use of electronic technology for data exchange).
- Customs procedures – the bill aligns national legislation with the changes in the current terminology and the changes inthe amount and character of customs procedures.
- Authorised Economic Operators (AEO) – the new rules introduce additional requirements for the status of authorised economic operator; on the other hand, the catalogue of benefits reserved solely for authorised economic operators has been extended.
- Customs debt and customs guarantees – the changes concern the reduction of guarantee amount as well as the addition of new instances of customs debt expiry.
- Customs procedure – this stems from the harmonisation and unification of the procedures used by the customs authorities of Member States to issue customs decisions.
- Simplified Procedures – the changes concern the mechanisms of simplified customs declarations and into the commercial register.
- Other facilitations, such as self-assessment (certain customs formalities can be carried out independently by an authorised economic operator) or centralised customs clearance (submission of customs declarations for goods at the customs office responsible for the place where the AEO is established and not at the custom office at which the goods were presented).

The bill amending the Act on Customs Law also contains a number of regulations regarding the electronic exchange of information and access to electronic services provided by the Customs Service. According to the bill, the exchange of information by electronic means, in particular the submission of declarations and notifications will take place through the Platform of Electronic Services of the Customs Service (the so-called PUESC).

The use of the PUESC platform services will require registration and submission of a document confirming the scope of authorisation to the customs authorities. Under the bill, electronic customs documents may be signed in three ways: by means of a qualified electronic signature, a trusted profile on the ePUAP platform, and the so-called PKI signature or an electronic signature verified by a valid Customs Service certificate.

UCC regulations will be applied in Polish law directly, while national legislation will only provide solutions that complement the regulations of the Code

At the same time, simplification of customs procedures should be considered as one of the most important changes introduced as part of the amendment. The amended rules allow to use simplified customs procedures, e.g. for goods covered by the TIR procedure (i.e. carriage of goods via road in international transport). For authorised economic operators, the formalities related to transit will be kept to a minimum.

The bill also envisages changes in 21 other acts including: administrative enforcement proceedings; chambers of commerce; Tax Law, fiscal penal code; civil law transactions act; foreign trade in goods, technologies and services of strategic importance for national security and for the maintenance of international peace and security; technical supervision; conformity assessment system; veterinary border inspection posts; general product safety; crop protection; tax on goods and services; administration of foreign trade; freedom of economic activity; administration of foreign service trade; feed; food and nutrition safety; excise tax; Customs Service; medical devices; compliance assessment and market supervision system.

It should be noted that the changes in customs law will take effect 14 days from the date of publication in the Journal of Laws.

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KPMG publications

The KPMG analyses and reports are an output of our expertise and experience. The publications take up issues important to enterprises operating in Poland and globally.

Global Automotive Executive Survey 2016

The report is based on interviews with 800 managers of car manufacturers, parts and accessories suppliers, dealers, finance companies and providers of mobility services. The interviews were conducted in July and November 2015. Among the companies surveyed, 28 percent are from Europe, 28 percent from North and South America and 28 percent from Asia and the Pacific (including 12 percent from China). 72 percent of the companies surveyed generate revenues of over $1 billion a year, while 40 percent of companies are organisations with revenues exceeding $10 billion.

The automotive industry Q2/2016 edition

The report is part of a series of quarterly reports that present current trends in the automotive industry in Poland, covering the market for new cars as well as industrial production and automotive financial services. The analysis is based on the latest available registration, statistical and market data. The publication is a joint venture of the Polish Automotive Industry Association and KPMG in Poland.

The annual tax returns of Poles in 2015

The KPMG in Poland report 'The annual tax return Poles in 2015' was conducted by Computer Assisted Telephone Interviews (CATI) on a representative sample of 1,100 adult Poles. The questions were answered by people who are required to submit a tax declaration for 2015. The group surveyed did not include those whose tax declarations are prepared and submitted by the Social Insurance Institution or by the employer. The survey was conducted on 1-3 April 2016. The interviews and selection of respondents was carried out by the research firm Norstat.

On-line or off-line? How Polish digital consumers want to be served by telecom operators

The report was based on quantitative and qualitative research on a representative sample of Polish digital consumers, in cooperation with Millward Brown. For the purposes of the research, digital consumers were defined as people who use the internet daily and mobile internet at least once a week. The quantitative study was conducted using CAWI on a representative sample of 1,248 participants. The qualitative research was conducted among 36 digital consumers in the 25-60 age group. The purpose of the qualitative research was the weekly observation of digital consumers' behaviour and preferences recorded online, and an in-depth understanding of the causes of different behaviours, preferences and phenomena based on 6 focus group interviews (FGI).

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