



Tax audit and dispute in Poland

ポーランドにおける税務調査・訴訟

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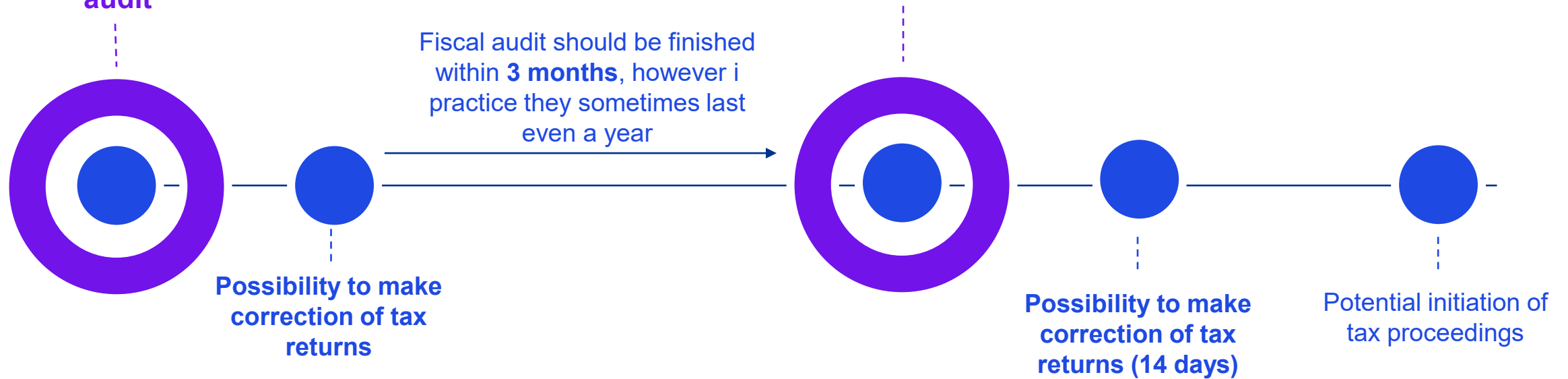
Tax audit



Fiscal audit

Initiation of fiscal audit

Fiscal audit result



How tax authorities chose entites to tax and fiscal audits:

1. TPR forms, IFT-R informations, MDRs
2. Overpayment motions
3. Internal audit plans
4. Information provided to the tax authorities

Trends in tax and fiscal audits – General Anti-Avoidance Rule

Assumptions of GAAR – tax avoidance

Doubts regarding application of GAAR:

- Artificiality of operation or transaction
- Tax benefits
- Infringement of purpose of specific tax law

Separate authority – The Council for the Prevention of Tax Avoidance is authorized to issue independent opinion in GAAR proceedings

Trends in tax and fiscal audits – Withholding Tax



Doubts regarding tax law, especially regarding status beneficial owner



Targeted tax audits

- **Group companies**
- **Investment trusts**



Procedure of information exchange

- **Inquiries to tax administrations of other countries**
- **Detailed inquiries about the payment receivers**



Due care

- **Gathering appropriate documentation to benefit from tax exemption or reduced tax rate**

Trends in tax and fiscal audits – Transfer Pricing

01

Audits aimed at large entities

04

Increased interest in exchanging information or cooperating with authorities in other countries

07

Specialisation of inspecting officers, participation in courses, trainings

02

Focus on specific areas/ transactions

05

Extension of the duration of audit

08

Growing interest by tax authorities in identifying those responsible for tax returns

03

Initiation of audit preceded by analysis

06

Possibility of initiation of MAP and APA procedure to protect taxpayer's settlements

09

Regular amendments to the fiscal criminal law (Fiscal Penal Code)



Thank You



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