



CHANGES IN THE JURISDICTION OF TAX AUTHORITIES FROM 1 JANUARY 2021



Changes in the jurisdiction of tax authorities from 1 January 2021

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On 1 January 2021, amendments to the regulations in accordance with the decrees of the Minister of Finance, Development Funds and Regional Policy of 28 December 2020 came into force. (Polish Journal of Laws of 2020, item 2456). Thus, **the scope jurisdiction of the tax authorities in relation to taxpayers and remitters of significant economic or social importance, for whom activities are carried out by the head of the tax office other than the locally competent one, has been modified.**

The changes introduced will **automatically assign entities to the appropriate tax office**, so there is **no need to submit a notification to the tax office about the change of the office.**

New categories of taxpayers and remitters under the jurisdiction of specialised tax offices

TAX OFFICE	TAXPAYER / REMITTER
Specialized tax office operating countrywide – the First Mazovian Tax Office in Warsaw	<ul style="list-style-type: none"> • tax capital groups and their member companies; • National Bank of Poland, national banks and domestic banks operating as joint-stock companies; • Polish insurance and reinsurance companies; • public companies established in the territory of the Republic of Poland; • legal persons or organizational units without legal personality whose net revenue/turnover exceeded EUR 50 million, excluding civil law partnerships.

<p>The Second Mazovian Tax Office in Warsaw (II MUS)</p>	<ul style="list-style-type: none"> • entities operating under the provisions of the Act on Trading in Financial Instruments and the Act on Investment Funds and Management of Alternative Investment Funds; • foreign enterprises with net revenue/turnover of at least EUR 3 million, if the taxpayer has a permanent place of business in more than one territorial range of activity of other heads of specialized tax offices.
<p>The Tax Office in Lublin</p>	<ul style="list-style-type: none"> • all taxpayers and remitters from the entire country, in matters concerning the flat-rate corporate income tax collected by remitters from non-residents – the so-called “withholding tax” (WHT); • non-resident taxpayers who pay “withholding tax” in cases of overpayment of this tax.
<p>The Third Mazovian Tax Office in Radom</p>	<ul style="list-style-type: none"> • Non-resident taxpayers in matters regarding corporate income tax on income earned from business activities carried out in more than one voivodship.
<p>19 specialized tax offices in the voivodships</p>	<ul style="list-style-type: none"> • legal persons or organizational units without legal personality with net revenue/ turnover of EUR 3-50 million, excluding civil law partnerships; • foreign enterprises (excluding natural persons) which achieved net revenue/turnover of at least EUR 3 million; • universities and independent public health care centres with net revenue/turnover of at least EUR 3 million; • branches or representative offices of foreign entrepreneurs; • local government units (LGUs); • credit unions; • cooperative banks;

General Tax Office	<p>Legal persons and organizational units:</p> <ul style="list-style-type: none"> • which, as residents within the meaning of the Foreign Exchange Law, participate directly or indirectly in the management or control of enterprises located abroad, or which have a holding in the capital of such enterprises; • which are managed directly or indirectly by a tax non-resident within the meaning of the Foreign Exchange Law, or the non-resident holds at least 5% of votes at the shareholders' meeting or the general meeting; • as tax residents within the meaning of the Foreign Exchange Law, are at the same time directly or indirectly involved in the management or control of domestic and foreign entities within the meaning of other laws, or at the same time have a holding in the capital of such entities; • whose net revenue/turnover does not exceed EUR 3 million.
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In all specialized tax offices (also operating countrywide), as before, taxpayers and remitters will not be settled in respect of excise duties, gaming tax and tax on the extraction of certain minerals in matters concerning these taxes.

The criterion for the assignment of entities to be served by particular tax offices

According to the regulations, the main criterion for assignment to a particular tax office is the **net revenue from sales of goods, products and services in the last tax year**.

If it is not possible to determine the amount of revenue from the financial statement, the source of this information will be the **corporate income tax return** or, where, contrary to the legal obligation, the taxpayer does not prepare a financial statement and is not obliged to submit a tax return, the source of this information will be the **VAT return**.

Income is determined on the basis of the data for 2019. If the tax year does not coincide with the calendar year, the basis will be the data for the **tax year ending in 2019**.

List of matters and tax offices competent to handle them

MATTER	COMPETENT TAX OFFICE
CIT	<ul style="list-style-type: none"> • if the tax year coincides with the calendar year: the tax office competent on January 01, 2021, i.e. the tax office competent after the changes in the jurisdiction of tax authorities; • if the tax year does not coincide with the calendar year: the tax office competent on the first day of the tax year.

PIT (submitted by the taxpayer)	The tax return for 2020 shall be submitted to the tax office competent after the changes in the jurisdiction of tax authorities;
VAT	The JPK_V7M files for December 2020 or JPK_V7K files for the 4th quarter of 2020 shall be submitted to the tax office competent on January 01, 2021, i.e. the tax office competent after the changes in the jurisdiction of tax authorities;
VAT refund	In the event of a change of the territorial jurisdiction in the period between the date of submission of VAT return indicating the amount of VAT due (before 01.01.2021) and the statutory deadline for the refund of this tax (falling after 31.12.2020), the tax office competent after the change will make the refund.
Corrections to declarations/statements/information	Documents prepared after 31.12.2020, regardless of the period to which they relate, shall be submitted to the tax office competent after the changes in the jurisdiction of tax authorities. Exception: the correction results from an audit; in this case the matter is dealt with by the office that initiated the audit.
Tax inspections and tax proceedings	Tax inspections and tax proceedings commenced and not completed by tax offices competent before 01.01.2021 are continued by tax authorities competent before the changes in the jurisdiction of tax authorities.
Requests for confirmation of overpayment	Outstanding requests for confirmation of overpayment, which have been submitted before 01.01.2021, will be considered by the authority competent on the date of submission of the request, i.e. by the tax office competent before the changes in the jurisdiction of tax authorities took place.
Tax proceedings "withholding tax"	Tax proceedings concerning "withholding tax" commenced and not completed by tax offices competent before 01.01.2021. are continued by tax authorities competent before the changes in the jurisdiction of tax authorities.
Requests for opinions	Outstanding requests for an opinion concerning the exemption from flat-rate corporate income tax, which have been submitted to the specialized tax offices before 01.01.2021, will be considered by the authority competent on the date of submission of the request, i.e. the tax office competent before the changes in the jurisdiction of tax authorities took place.

Penal fiscal proceedings	Penal fiscal proceedings conducted before 1 January 2021 shall be continued by the tax offices competent before the changes in the jurisdiction of tax authorities.
Creditor	The creditor with respect to the outstanding debt resulting from tax returns submitted to the tax office or resulting from decisions issued by the tax office before 1 January 2021 will remain the tax office competent before the changes in the jurisdiction of tax authorities. Only when it maintains its jurisdiction, the tax office competent before the change will remain the creditor of receivables for which a tax audit or a tax procedure is (was) in progress or for which an enforcement is in progress.
Cash registers	Outstanding requests for registration of cash registers that have been received by the competent tax office before the change, will be processed by the tax office competent after the changes in the jurisdiction of tax authorities came into force on 01.01.2021.

If you have any further questions or require additional information, please contact your business relationship person or use the enquiry form on the **getsix®** website.

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