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Tax Alert nr 256/16.05.2022 r.



Epidemic state recalled

The Regulation of the Minister of Health on recalling the epidemic in the territory of the Republic of Poland was published in the Journal of Laws. At the same time, a regulation of the Minister of Health was published introducing the state of epidemic threat. How does it affect tax settlements and obligations?

What changes already now?

Tax on income from buildings

The 'pandemic' exemption from paying tax on income from buildings is only valid until the end of May 2022.

Starting June 2022, the tax returns on regular terms.

We have covered the matter in the last **tax alert** by our experts: ['The tax on income from buildings returns from June 2022'](#).

Tax preferences related to counteracting COVID-19

Certain tax preferences related to counteracting COVID-19 are discontinued:

- preference regarding IP BOX and R&D relief is available **only until the end of May 2022** for CIT payers and until the end of December 2022 for PIT payers;
- **from the beginning of June 2022**, the possibility of deducting donations for the purposes of counteracting COVID will be abolished just like the possibility of making a one-off depreciation write-off from FA purchased for the production of goods related to counteracting COVID-19;
- **from 16 May 2022**, it is impossible to apply the 0% VAT rate to selected donations (including medical goods related to preventing the epidemic).

What changes from the new year:

- the so-called bad debt relief;
- PIT exemption limits regarding allowances or subsidies.

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What remains changed by anti-COVID regulations

- **Certificate of residence** - the possibility of using a certificate of residence with an indefinite period of validity or the taxpayer's certificate for 2019, if the payer holds the taxpayer's statement that the data contained in the certificate is up-to-date;
- **Suspension of MDR** reporting deadlines for the so-called **domestic**;
- **White list of VAT taxpayers** - an extended 14-day deadline remains in place for notification of payment of receivables to an account outside the so-called white list of VAT taxpayers;
- Extended 6-month deadline for issuing an **individual interpretation**;
- **No prolongation fee** for approving installments or deferring the payment date of taxes and tax arrears;
- **TP simplifications** - exemption from the obligation to have a related entity's statement of amendment when making a TP amendment. Exclusion of the condition of not incurring a loss by a related entity as regards the obligation to prepare local TP documentation in the event that its revenues drop by at least 50% compared to the total revenues earned in the corresponding period directly preceding the given year. Simplification related to the restriction of the number of persons authorized to sign TP statement;
- Possibility of holding **remote hearings before the Provincial Administrative Courts and the Supreme Administrative Court** and an additional possibility to schedule **closed sessions**.

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or your advisor from MDDP.

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