III SA / Gl 908/18 - Judgment of the Provincial Administrative Court in Gliwice

Date of judgment	2019-01-07 *the judgment is not final*
Date of receipt	2018-08-14
Court	Provincial Administrative Court in Gliwice
referees	Iwona Wiesner / chairman rapporteur /
Symbol with description	6110 Tax on goods and services 6560
Thematic entries	Tax on goods and services
The complained body	Director of the National Treasury Information
Content of the result	The contested individual interpretation was repealed
Regulations cited	OJ 2017 item 1221 art. 11 paragraph 1, art. 28b paragraph 1-3 *Act of 11 March 2004 on tax on goods and services - consolidated text*

SENTENCE

Provincial Administrative Court in Gliwice in the following composition: Chairman Judge of the Provincial Administrative Court Krzysztof Kandut, Judge of the Provincial Administrative Court Magdalena Jankiewicz, Judge of the Provincial Administrative Court Iwona Wiesner (spr.), Record clerk, senior secretary court. Agnieszka Wita-Łyskawa, after hearing at the hearing on December 20, 2018, the case from the complaint of "A" GmbH in H. on the individual interpretation of the Director of National Tax Information of [...] No. [...] regarding tax on goods and services 1. annuls the contested individual interpretation; 2. awards the Director of the National Tax Information to the applicant for PLN [...] (in words: [...] zlotys) for the reimbursement of costs of court proceedings.

SUBSTANTIATION

The Director of the National Treasury Information by the contested individual interpretation of [...] No. [...] after examining the application of A GmbH in H. in Germany (hereinafter: the Applicant, Party) for an interpretation of the provisions in the tax on goods and services in terms of identifying a permanent place of business to determine the place of taxation, found the position of the Party incorrect.

The justification presents the factual and legal status of the case.

The party applied for [...] for an individual interpretation. In the justification, it indicated that it was a business entity under German law, for which Germany has its place of business and registered office [...]. He is currently registering for VAT in Poland, as he will move his own goods from the territory of other EU Member States to Poland, which, according to art. 11 paragraph 1 of the Act of 11 March 2004 on tax on goods and services (i.e. Dz. U. of 2017, item 1221, hereinafter: the VAT Act) constitutes in Poland intra-Community acquisition of goods (WNT) subject to taxation in Poland . The main subject of the Applicant's activity is the production and distribution of footwear (PKO 47.72.Z - retail sale of footwear and leather goods in specialized stores).

It may happen that a Party buys goods (footwear) from outside the EU, will clear it in Poland and then show the import of goods in Poland and tax it in accordance with the provisions of the Polish VAT Act.

He can also move his own goods from another EU country (previously imported or produced in that other country) to the territory of Poland, then show WNT in Poland and tax it in accordance with the Polish VAT Act.

There may be a situation in which a Party purchases goods (shoes previously imported or manufactured in another EU country) from that other EU country on the territory of Poland and then recognizes WNT in Poland and taxes them in accordance with the Polish VAT Act.

In all three situations, the company is considering transporting goods from a non-EU country or from an EU country to Poland to the warehouse of a business partner (hereinafter: Partner) unrelated to it, having its registered office in Poland. In the Partner's warehouse, based on the concluded contract, the goods will be packed, packaged and stored. In other words, the Partner will be providing a German company with storage, packaging and packaging services on the material entrusted to it, which remains its property. The contract will not specify the sharing of all or a specific part of the warehouse, which will distinguish it from the warehouse service. The period of storage of the goods will not be specified either. The implementation of the contract will provide comprehensive logistical support for sales made by the Party through storage, packing and packaging of sales goods. The website does not have any own facilities necessary for conducting business (human, office, technical) in Poland, it will not purchase other services or goods. It will only verify the Partner's compliance with the contractual terms. Contacts with contractors, trade negotiations, conclusion of contracts will be conducted and implemented from Germany.

After the service is performed by the Partner, the goods will be: sold to end users: in Poland, which will be settled as domestic delivery and subject to VAT; delivered to an EU country other than Poland and recognized as mail order and taxed in accordance with art. 23 clause 1 and 2 of the VAT Act; The Party will transfer its own goods from Poland to Germany as WDT taxed in Poland, then make a delivery to a consumer in Germany and treat it as a delivery within Germany; will make a delivery to a consumer outside the EU and will then recognize the transaction as export taxed in Poland, in accordance with art. 41 section 6 of the VAT Act.

In connection with the above, she asked the question:

Is it due to the lack of a permanent place of business in Poland within the meaning of Art. 11 of Regulation No 282/2011 of 15 March 2011 establishing implementing measures to Directive 2006/112 / EC on a common system of value added tax, storage, confectioning and packaging services purchased in Poland from the Partner - will be taxed in Germany (state the seat of the Applicant) in accordance with art. 28b of the VAT Act?

According to the Party, it will not have a permanent place of business in Poland and in accordance with art. 28b paragraph 1 of the VAT Act will pay VAT on services purchased in Poland in Germany, where the recipient has its registered office. Next, the party referred to the wording of Art. 28b paragraph 1-3 of the VAT Act and stated that the essence of the dispute boils down to the correct interpretation of the provisions of para. 2 of this provision in the context of the definition of a permanent place of business, which is located elsewhere than the taxpayer's seat. The party emphasized that neither the Act on tax on goods and services nor Directive 2006/112 / EC defines this concept, which means that the case-law of the Court of Justice of the European Union (CJEU) and Regulation No. 282/211, which in Article . 11 defines a permanent place of business for the purposes of applying Art. 44 of the directive. It is any place other than the place of business of the taxpayer, which is characterized by sufficient stability and an appropriate structure in terms of personnel and technical resources to enable him to provide the services he performs (...). The fact of having a VAT identification number is not sufficient in itself to consider that a taxable person has a permanent place of business. This definition was developed on the basis of case-law, which shows that this term should be understood as a place that is characterized by minimal durability by accumulating both permanent human and technical resources, necessary for the provision of specific services or the supply of specific goods. It is necessary that this permanent character and the personnel and technical infrastructure ensure that the entity is able to provide services independently (judgment in Case C-73/06 or C-190/95, C-260/95) and be minimally durable. These conditions must be met cumulatively.

In other words, an entity has a permanent place of business in a given country, if it meets the criteria of: stability and independence of its operations, constant presence of human resources (has personnel resources), constant presence of technical resources (has technical facilities) for its operations (e.g. buildings, warehouses , devices). Activities should also be understood broadly, in accordance with art. 15 paragraph 2 of the VAT Act. A certain minimum scale of activity is needed, which is an external sign that the activity in this place is

carried out constantly and independently of the main activity carried out by the entity. It is not enough to register for VAT purposes in Poland, because you cannot identify these terms.

Thus, a permanent place of business of an entity within the territory of a given country is created if, with the use of infrastructure and personnel in this territory, in an organized and continuous manner, that entity conducts activities under which it performs activities subject to VAT. The personnel and technical facilities need not be own but must be closely related to the performance of taxable activities, and the taxpayer must have control comparable to control over permanent facilities. The party emphasized that the services provided by the Partner are ancillary and are not the subject of its main activity. They are not characterized by a certain separateness, because the Website will not keep separate books or other documents related to activities in Poland: it will not have: own real estate or movable property (except for goods), intangible goods (industrial or proprietary property), claims, rights from securities and cash; will not rent real estate, which precludes the fulfillment of the conditions for recognition of having a permanent place of business. This will not result in purchasing services in Poland or registration for VAT purposes, which is only connected with the sale of goods in Poland. The site does not intend to conduct business in a constant, continuous, uninterrupted, regular or cyclical manner. Its deliveries are carried out by an external entity (Partner). The website also referred to numerous individual interpretations issued by the tax authority regarding the permanent place of business, which confirm the correctness of its position. intangible goods (industrial or proprietary ownership), claims, rights from securities and cash; will not rent real estate, which precludes the fulfillment of the conditions for recognition of having a permanent place of business. This will not result in purchasing services in Poland or registration for VAT purposes, which is only connected with the sale of goods in Poland. The site does not intend to conduct business in a constant, continuous, uninterrupted, regular or cyclical manner. Its deliveries are carried out by an external entity (Partner). The website also referred to numerous individual interpretations issued by the tax authority regarding the permanent place of business, which confirm the correctness of its position. intangible goods (industrial or proprietary ownership), claims, rights from securities and cash; will not rent real estate, which precludes the fulfillment of the conditions for recognition of having a permanent place of business. This will not result in purchasing services in Poland or registration for VAT purposes, which is only connected with the sale of goods in Poland. The site does not intend to conduct business in a constant, continuous, uninterrupted, regular or cyclical manner. Its deliveries are carried out by an external entity (Partner). The website also referred to numerous individual interpretations issued by the tax authority regarding the permanent place of business, which confirm the correctness of its position. rights from securities and cash; will not rent real estate, which precludes the fulfillment of the conditions for recognition of having a permanent place of business. This will not result in purchasing services in Poland or registration for VAT purposes, which is only connected with the sale of goods in Poland. The site does not intend to conduct business in a constant, continuous, uninterrupted, regular or cyclical manner. Its deliveries are carried out by an external entity (Partner). The website also referred to numerous individual interpretations issued by the tax authority regarding the permanent place of business, which confirm the correctness of its position. rights from securities and cash; will not rent real estate, which precludes the fulfillment of the conditions for recognition of having a permanent place of business. This will not result in purchasing services in Poland or registration for VAT purposes, which is only connected with the sale of goods in Poland. The site does not intend to conduct business in a constant, continuous, uninterrupted, regular or cyclical manner. Its deliveries are carried out by an external entity (Partner). The website also referred to numerous individual interpretations issued by the tax authority regarding the permanent place of business, which confirm the correctness of its position. This will not result in purchasing services in Poland or registration for VAT purposes, which is only connected with the sale of goods in Poland. The site does not intend to conduct business in a constant, continuous, uninterrupted, regular or cyclical manner. Its deliveries are carried out by an external entity (Partner). The website also referred to numerous individual interpretations issued by the tax authority regarding the permanent place of business, which confirm the correctness of its position. This will not result in purchasing services in Poland or registration for VAT purposes, which is only connected with the sale of goods in Poland. The site does not intend to conduct business in a constant, continuous, uninterrupted, regular or cyclical manner. Its deliveries

are carried out by an external entity (Partner). The website also referred to numerous individual interpretations issued by the tax authority regarding the permanent place of business, which confirm the correctness of its position.

In the summary, she stated that the place of providing storage, packaging and confectioning services to which Art. 28b paragraph 1 of the VAT Act, purchased for the needs of the Website from a Partner in Poland, will be the country of the Website's seat, i.e. Germany. In the circumstances described above, it cannot be considered that it has a permanent place of business in Poland within the meaning of the VAT Act.

By the interpreted interpretation, the interpreting authority considered the position of the Party incorrect.

Analyzing tax regulations and case law, he pointed out, among others In connection with the described activity conducted in Poland, the website will have a permanent place of business in the territory of the country. The criteria for having a minimum size of activity characterized by a certain level of stability are met, in which there is a continuous presence of human and technical resources necessary to conduct and allow the taxable person to conduct business. The criterion for the existence of a close relationship between technical infrastructure and personnel and performing VAT-taxable activities, which proves that a Party has a permanent place of business in Poland, will also be met.

According to the interpreting authority, it is sufficient that the entity uses both the personnel and technical facilities of other entities in such a way that it enables it to receive and use the services provided for its own needs in this permanent place of business. Only the organizational structure necessary to conduct a given type of activity is necessary, while the human resources necessary for its performance can be obtained from external resources.

Also, technical resources do not have to belong to the taxpayer. The presented circumstances show that the Party in the field of distribution of goods, carried out on the basis of the Partner's personal and material infrastructure, as well as the services of storage, packaging and packaging of goods provided by it, meets the conditions for the recognition that it has a permanent place of business in Poland, which is characterized by sufficient stability and appropriate structure in terms of personnel and technical facilities. It intends to operate permanently, using a warehouse and services purchased from a partner, which are comprehensive sales logistic support. The Website's activities in Poland will include the activities of buying (as part of WNT and import) and sales (as part of WNT, export and mail order, domestic deliveries) of goods continuously for commercial purposes. The services purchased will be consumed in Poland and are closely related to taxable activities.

It does not matter that the Party is not the owner of the warehouses or that contracts with consumers will be concluded in Germany. This only indicates the place of establishment and does not decide on a permanent establishment. Hence, in the case art. 28b paragraph 2 of the VAT Act and the Party will pay VAT on purchased services in Poland. The authority also ruled out that the purchased services were related to real estate, as they do not constitute the lease of warehouse space, and also emphasized that the interpretations cited were issued in individual cases and confirm the evaluation of the concept of a permanent place of business.

The applicant, disagreeing with the position of the interpretative body, lodged a complaint accusing the contested interpretation of:

- incorrect interpretation of substantive law, art. 28b paragraph 1 and 2 of the VAT Act in connection with from art. 11 of Council Implementing Regulation (EU) No 282/2011 by their misinterpretation and recognition that the Party has a permanent place of business in Poland, and therefore the place of taxation of services rendered to it will be Poland; Art. 1 clause 2 of Council Directive 2006/112 / EC and the principle of neutrality expressed therein by bringing about double taxation with VAT in Poland and Germany;

violation of the rules of procedure, i.e. art. 2a, art. 14c § 1 and 2, art. 121, art. 120 and art. 14h of the Act of August 29, 1997, Tax Code (i.e. identify the reasons why the authority decided that it had a permanent place of business in Poland and by using arguments that were not based on the provisions of the regulations, which was a violation of the principle of trust in tax authorities.

In connection with the above, the Party requested that the contested interpretation be set aside in its entirety and that the costs of the proceedings be awarded against it.

In its response to the complaint, the interpretative body requested that it be dismissed and upheld its position, stating that the complaint had no legitimate grounds.

The Provincial Administrative Court considered as follows:

The complaint turned out to be well founded.

In accordance with art. 57a of the Act of 30 August 2002 Law on proceedings before administrative courts (i.e., Journal of Laws of 2018, item 1302, as amended; hereinafter: ppsa) a complaint about a written interpretation of tax law issued in an individual case, may be based solely on the allegation of violation of the procedural rules, error of interpretation or incorrect assessment of the application of the substantive law. The administrative court is bound by the charges of the complaint and the legal basis invoked. Thus, the court examines the correctness of the individual interpretation complained of only from the point of view of the complaint and the legal basis indicated therein. In particular, the court may not take any action to determine other than the violations indicated in the complaint.

The subject of the dispute in this case is the question whether the Party has a permanent place of business in Poland within the meaning of art. 28b paragraph 2 of the VAT Act and art. 11 of EU Council Regulation No. 282/2011 (implementing regulation) and art. 44 of Directive 2006/112 / EC, and thus whether the services purchased from the Partner (packaging, storage and packaging of goods) are taxable in Poland.

In the opinion of the Party, the interpretative body incorrectly considered that it has a permanent place of business in Poland, which has committed an infringement of Art. 28b paragraph 1 and 2 of the VAT Act in connection with from art. 11 of Regulation No. 282/2011, because its activity does not meet the criterion of stability of its operations, does not have any human resources or technical facilities, will use the services of another entity, i.e. the Partner. It will not meet the requirements of independence.

In accordance with art. 15 of the VAT Act, the taxpayers are legal persons, organizational units without legal personality and natural persons who independently carry out the economic activity referred to in para. 2. regardless of the purpose or result of such activity. Taxpayers are also legal persons, organizational units without legal personality and natural persons purchasing goods, if the taxpayer who does not have their registered office or permanent place of business in the territory of the country is the entity delivering them within the territory of the country (Article 17 (1) (5) of the Act). Whereas in art. 17 clause 2 states that in the cases referred to in para. 1 points 4, 5.7 and 8. the service provider or the supplier of goods does not settle the tax due. According to art. 17 clause 5 point 1 of the Act, the provision of para. 1 point 5 shall apply if the purchaser is a taxpayer referred to in art. 15, having a registered office or a permanent place of business in the territory of the country, or a legal person who is not a taxable person referred to in art. 15, having its registered office on the territory of the country, subject to paragraph 6.

From the provision of art. 11 paragraph 1 of the Implementing Regulation shows that a permanent place of business means any place that is characterized by sufficient stability and an appropriate structure in terms of personnel and technical resources to enable it to receive and use the services provided for its own needs of this permanent place of business.

As the Applicant pointed out, the issue of determining the conditions for recognition of what should be understood as a permanent place of business has been the subject of many national and EU judgments, which have evolved in subsequent judgments over the years taking into account the conditions and mechanisms of commercial trading. However, there are still many doubts as evidenced by the next preliminary question of the Provincial Administrative Court in Wrocław of June 6, 2018, reference number file I SA / Wr 286/18. It concerns the fact that a company having its registered office outside the EU, a subsidiary in Poland and the possibility of deriving from this fact that it has a permanent place of business in Poland, but it concerns the interpretation of Art. 28b paragraph 2 of the VAT Act.

The judgment of the Provincial Administrative Court in Olsztyn from September 30, 2009, reference number file I SA / Ol 563/09, (CBOSA), in which the Court stated that an entity has a permanent place of business in the territory of the country, if it uses its infrastructure and personnel in the territory of the country in an organized and continuous manner, conducting operations under which carries out activities subject to value added tax. Technical infrastructure and personal involvement must be closely related to the performance of activities subject to value added tax.

Also in the judgment of 16 October 2014 in the **Welmory** caseC-605/12, EU: C: 2014: 2298, the Court has stated that "The first taxpayer established in one Member State who uses the services of a second taxpayer established in another Member State should be considered as having in that other Member State a "permanent establishment" within the meaning of Article 44 of Directive 2006/12 / EC, to determine the place of taxation of those services, if that permanent place is characterized by sufficient stability and an appropriate structure in terms of personnel and technical facilities to enable him to receive the services and use them for the purposes of his business, which is for the referring court to examine. " The ruling was about a Cypriot company, which organizes auctions on the online sales platform. It sells packages of "[...]" (rates), i.e. rights to submit bids for the auctioned goods by offering a price higher than the one last proposed. This company concluded a cooperation agreement with a Polish company consisting in making it available exclusively to the auction website under the domain [...] along with associated services (services of advertising, service, information provision and data processing). The Polish company generated revenues from sales at online auctions on the Cypriot company's website and part of the profit of the Cypriot company from sales [...] used by customers in Poland to submit an auction on this page. that is, the rights to submit bids for the auctioned item by offering a higher price than the one last proposed. This company concluded a cooperation agreement with a Polish company consisting in making it available exclusively to the auction website under the domain [...] along with associated services (services of advertising, handling, providing information and data processing). The Polish company generated revenues from sales at online auctions on the Cypriot company's website and part of the profit of the Cypriot company from sales [...] used by customers in Poland to submit an auction on this page. that is, the rights to submit bids for the auctioned item by offering a higher price than the one last proposed. This company concluded a cooperation agreement with a Polish company consisting in making it available exclusively to the auction website under the domain [...] along with associated services (services of advertising, handling, providing information and data processing). The Polish company generated revenues from sales at online auctions on the Cypriot company's website and part of the profit of the Cypriot company from sales [...] used by customers in Poland to submit an auction on this page.] together with associated services (advertising, service, information and data processing services). The Polish company generated revenues from sales at online auctions on the Cypriot company website and part of the profit of the Cypriot company from sales [...] used by customers in Poland to submit an auction on this page.] together with associated services (advertising, service, information and data processing services). The Polish company generated revenues from sales at online auctions on the Cypriot company's website and part of the profit of the Cypriot company from sales [...] used by customers in Poland to submit an auction on this page.

The Court emphasized that the question concerns the interpretation of Art. 44 of Directive 2006/112 from the point of view of the recipient of the service, and the previous jurisprudence took into account the point of view

of the service provider, which means that when interpreting, one should take into account the wording of the provision, its context and the objectives of the regulation which part of that provision constitutes (avoiding double taxation or non-taxation of revenues). "The most useful connecting factor for determining the place of supply of services from a tax point of view, and therefore the main connecting factor, is the place where the taxpayer is established business. (...). Including a different place only comes into play when recognition as the connecting point of that head office does not lead to a rational solution or creates a conflict with respect to another Member State. "

The Tribunal also indicated that in art. 44 of the Directive, the seat of business comes first, and only the second place of permanent establishment, which is a derogation from the general rule. Hence the indication of own personal and technical facilities, or the availability of other facilities comparable to the availability of own facilities (personal, technical), exercising control over this facilities, the possibility of receiving and using the purchased services for own needs - conducting the contractor's business. A distinction should be made between services rendered by a Polish company to Cyprus and services provided by the latter to consumers in Poland.

In the opinion of the Court, the abovementioned judgment of the CJEU, although it does not correspond to the facts of the present case, provides important guidance on the definition of the concept of a permanent place of business.

Based on the above guidelines and other judgments of the CJEU regarding the establishment of a permanent place of business, a certain minimum scale of activity is necessary, which is an external hallmark that the activity in this place is conducted constantly (judgment C-231/94), i.e. in a permanent manner , repetitive and timeless (judgment 168/84), requires minimum durability, by accumulating permanent human and technical resources necessary to provide certain services independently (C-73/06 or C-260/95). It should be noted that it is not disputed that the seat of the Party is Germany and its principal place of business and payment of EU VAT. It is also not disputed that the Party deals with the production of footwear outside of Poland and the distribution of footwear produced outside of Poland, both in EU and non-EU countries. Goods are sold in specialized stores. In Poland, goods purchased or produced by the Applicant are stored, packed and packaged for sale as part of the services purchased from a Polish company - a Partner, which has relevant warehouses and staff to perform them. The Partner's activity for the Applicant is only part of its activity without the possibility of supervising the performance of purchased services. Commercial negotiations, signing contracts, orders for implementation, contacts with contractors are conducted only from Germany or in Germany. The Website itself in Poland has no personnel or any technical facilities for its production and distribution activities. packed and ready for sale as part of the services purchased from a Polish company - a Partner, which has adequate warehouses and staff to perform them. The Partner's activity for the Applicant is only part of its activity without the possibility of supervising the performance of purchased services. Commercial negotiations, signing contracts, orders for implementation, contacts with contractors are conducted only from Germany or in Germany. The Website itself in Poland has no personnel or any technical facilities for its production and distribution activities. packed and ready for sale as part of the services purchased from a Polish company - a Partner, which has adequate warehouses and staff to perform them. The Partner's activity for the Applicant is only part of its activity without the possibility of supervising the performance of purchased services. Commercial negotiations, signing contracts, orders for implementation, contacts with contractors are conducted only from Germany or in Germany. The Website itself in Poland has no personnel or any technical facilities for its production and distribution activities. signing contracts, orders for implementation, contacts with contractors are conducted only from Germany or in Germany. The Website itself in Poland has no personnel or any technical facilities for its production and distribution activities. signing contracts, orders for implementation, contacts with contractors are conducted only from Germany or in Germany. The Website itself in Poland has no personnel or any technical facilities for its production and distribution activities.

Therefore, taking into account the indicated premises for establishing a permanent place of business and the facts presented by the Party, it should be stated that the services purchased by it from the Partner will be taxed

in Germany, as there are no reasons justifying a departure from the general principle of taxation according to the place of business of the service purchaser. The website does not produce footwear in Poland, but only imports finished goods for resale directly to consumers or distributors. I buy ancillary services for the main activity conducted outside Poland. Therefore, it is not an independent and independent activity. In other words, without shoes manufactured or purchased in a country other than Poland, there will be no need to purchase services from the Partner.

The interpretative body wrongly assumed that the Party had sufficient technical and personnel facilities in the country to recognize that it had a permanent place of business. By purchasing the indicated storage, packaging and packaging services, the applicant has not created a place of business in Poland. Employees are employed by the service provider and do not act on behalf of the Applicant or on his behalf; they did not have any freedom of action or right of decision; they only performed (technical) activities ordered by the Applicant. In the warehouse, the Website does not have a designated, separate area only for its own use and for storing only its goods; could not affect the storage location and conditions; did not have any authority over the manner of storage services or exclusivity. She was not the only contractor of the service provider. Also, the fact of establishing a tax representative in a given country or registering as a VAT-EU taxpayer does not result in automatic recognition that the given entity will have its registered office or permanent place of business in that country (C-323/12).

It was faulty to accept in the case by the authority that the Party conducts activities in Poland characterized by stability that fulfills the features of a permanent place of business. In the presented facts, contrary to the case described in the judgment of November 23, 2017 I FSK 160/16, the Applicant does not conduct its production activity using the Partner's personal and technical facilities. It should be agreed that it has no back office in Poland, a permanent structure that would allow it to be assumed that it has a permanent place of business in the country, independent of its headquarters in Germany.

Thus, the General Court did not share the position of the body expressed in the contested interpretation and, considering the grounds of complaint as well founded, annulled it pursuant to Art. 146 § 1 ppsa. When reviewing the applicant's request, the authority should take into account the above considerations and the legal assessment presented in the statement of reasons for the judgment.

The reimbursement of the costs of the procedure was decided on the basis of art. 200 and art. 205 § 2 and 4 ppsa. The awarded amount of PLN 457 consisted of the equivalent of a court fee (PLN 200) and tax adviser's remuneration (PLN 240) determined in accordance with § 3 para. 1 point 2 of the Regulation of the Minister of Justice of 31 January 2011 on remuneration for acts of a tax adviser in proceedings before administrative courts and detailed rules for bearing the costs of legal aid granted ex officio by a tax adviser (Journal of Laws of 2011 No. 31, item 153) and the fee from the power of attorney paid