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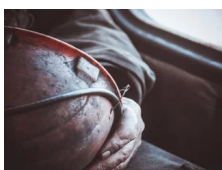
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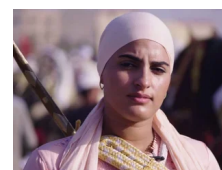
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Payments to the wrong account can be corrected

author: **Agnieszka Pokojka** 20.02.2020, 09:22; Update: 20.02.2020, 10:19

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The micro account number can be generated or checked at any time on the website: podatki.gov.pl.

source: Shutterstock

Who pays PIT, CIT or VAT to the wrong individual tax account, should contact the tax office to which the transfer was addressed and show proof of payment - Tomasz Słaboszowski, deputy minister of finance, explained in reply to the parliamentary question. He assured that it would be enough.

[Changes in VAT 2020. Receipts with NIP, online cash registers, new JPK_VAT, white list of taxpayers - CHECK >>>](#)

The question concerned the [provisions](#) of the so-called mikrorachunku. From January 1, 2020, each [taxpayer](#) (and payer) has an individual number to which you should pay your [PIT](#) , [CIT](#) , VAT and non-tax budget receivables.

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The micro account number can be generated or checked at any time on the website: taxes.gov.pl. Just enter the tax ID, i.e. PESEL or NIP number respectively.

They are part of the individual tax account number.

But what if the taxpayer makes a mistake and pays a tribute to someone else's account?

This can be fixed - the deputy minister assured in reply to the parliamentary interpellation. He explained that it is enough to go to the tax office, which is the recipient of the [transfer](#), taking with him the proof of payment. If the taxpayer so wishes, the amount paid by him will be transferred to his micro-account or refunded.

Deputy Minister Słaboszowski assured that employees of the National Tax Administration "will use all diligence to promptly identify the payment and make the appropriate operations."

He also answered another question - how should the payer behave when, in accordance with the regulations, the payment is indicated as the correct bank account of the taxpayer and not the payer (Article 26 (3) of the CIT Act).

See also:

- What should be the date of account verification on the white list? [THE TAX ADVICE] »
- A micro account must be generated before 2020 PIT, CIT and VAT payments »

THE EDITORS RECOMMEND

The young artist on commission is also exempt from PIT



The deputy minister reminded that the legislator specified situations in which payment should be addressed to the tax office serving the payer, the taxpayer serving it or the office competent in matters of taxation of foreign persons, as appropriate.

- For each of these tax authorities, the payer should make a payment using his own micro-account - explained Tomasz Słaboszowski.

Reply from February 6, 2020, Deputy Minister of Finance Tomasz Słaboszowski to interpellation No. 1603

of the split
payment
mechanism

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ZAINTERESOWAŁ CIĘ TEN ARTYKUŁ?

Zamów prenumeratę Dziennika Gazety Prawnej i korzystaj codziennie!



Author:

Agnieszka Pokojska

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Vind ik leuk 119 d. personen vinden dit leuk. Wees de eerste van je vrienden.

MORE ON THIS TOPIC

- Before 2020 PIT, CIT and VAT payments must be generated
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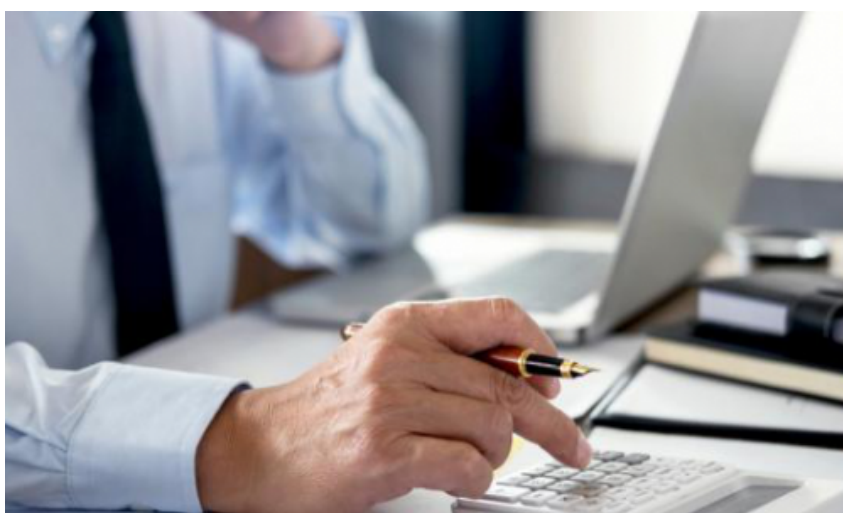




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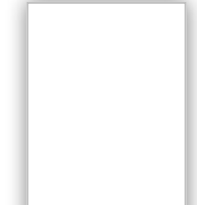
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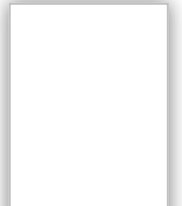
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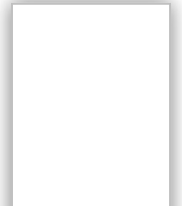
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