



analyzes

## The White List - the Ministry of Finance reminds JST about the obligation to report all owned bank accounts

Letter from the Director of the Tax Department for Goods and Services at the Ministry of Finance

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The director of the Goods and Services Tax Department at the Ministry of Finance sent a letter of 23 January 2020 to all local government units (JST), reference number PT8.812.1.2020.WLI.36E. Due to the entry into force of regulations related to the so-called The White List asked the Director to verify whether local government units had notified all bank accounts belonging to them and their organizational units.

In the letter, the Director indicated that pursuant to the regulations arising from the Act of 13 October 1995 *on the principles of recording and identifying taxpayers and payers*, each taxpayer is required to provide the head of the relevant tax office with **information, including on all bank accounts related to his business activities**. However, if the data changes, the taxpayer should submit an update application within 7 days.

Pursuant to the Act of 5 September 2016 *on special rules for settling value added tax and refunding public funds allocated for the implementation of projects financed with funds from the European Union budget or from the member states of the European Free Trade Agreement by local government units*, the taxpayer for the purposes of VAT is only LGUs, not its organizational units (budgetary units and / or local government budgetary establishments). **Thus, it is JST's responsibility to submit the relevant application.**

In addition, the Director in the said letter emphasized that JSTs should submit only those bank accounts which, according to the agreement on maintaining an account with the bank / SKOK, are holders. We are aware of cases in which heads of tax offices refuse to accept an update application regarding bank accounts, which JST is not the owner of, justifying their actions in the manner described above. However, we would like to emphasize that this claim has no basis in applicable law.

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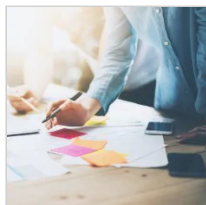
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