



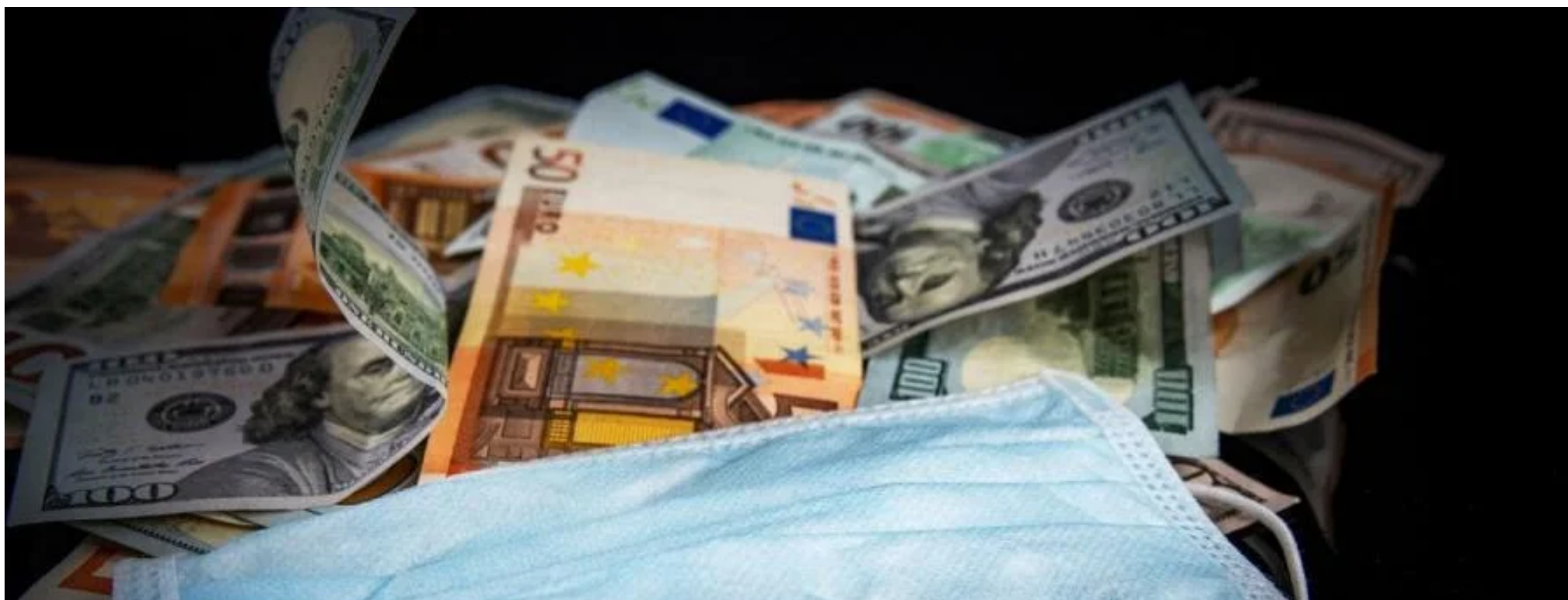
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A package of tax changes in the new Act on the fight against coronavirus

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In addition, the Minister of Finance will be able to issue a regulation in which he will suspend proceedings and controls once again. He will have to consider the period of validity of the epidemic threat or epidemic status and the associated effects / Shutterstock



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The date of making advance payments for PIT by employers and principals for March and April will be postponed. The new JPK_V7 and VAT matrix will enter into force on July 1 at the earliest. There will also be changes in the relief for bad debts, settlement of losses and many other news.

All are envisaged in the draft special act related to, among others with the fight against COVID-19. Today he is to be consulted with the Social Dialogue Council and tomorrow he will be considered by the government. The Sejm will deal with the special act on Thursday.

In principle, the amendment would enter into force the day after its publication in the Journal of Laws.

Postponement of the new JPK and matrix

As previously announced, the deadline for implementing the new JPK_VAT is to be postponed, which will combine a uniform control file with a VAT declaration (JPK_V7M and JPK_V7K).

All entrepreneurs would start using it from 1 July this year, i.e. on the date that was initially assumed only for small and medium enterprises. Large companies were to apply the new file from April 1 this year.

Deferred - from April 1 this year. until July 1 this year - the new VAT matrix will also enter into force. It is about replacing the currently used Polish Classification of Products and Services (PKWiU 2008):

- Union Combined Nomenclature (CN) for goods, and
- the current Polish Classification of Products and Services PKWiU (2015) in the field of services.

The matrix will introduce uniform rates for whole groups of goods (e.g. for fruit 5% VAT). This means that they will be increased for some goods and reduced for others.

Payments outside the white list

From three to 14 days, the deadline for notifying the head of the Credit Union of payments to an account not on the white list will be extended. Of course, this is about payments for transactions worth over 15,000. zł. So whoever wants to protect himself against the negative tax consequences of payment to a non-whitelist will have to submit a notice within two weeks.

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Advances later

Later, until June 1, 2020, they will pay PIT advance payments for March and April:

- employers on the income from the service relationship, employment relationship, outwork, cooperative employment relationship and social security benefits,
- payers withholding advances on commission and specific work contracts and on property rights revenues.

Relief for debtors

The draft also provides for changes in the relief for bad debts, but only in PIT and CIT (not in VAT). They will apply only to debtors, not creditors.

Generally, an entrepreneur who does not pay his supplier (service provider) must increase his income (which is the basis for calculating the PIT or CIT advance) after 90 days by the unpaid amount.

The new regulations will exempt debtors from this obligation in 2020 when calculating advances for individual periods of this year, but only on condition that revenues in a given settlement period will fall by at least 50% compared to the same period of the previous year.

The shift will also be for debtors paying a lump sum on recorded revenues.

CIT taxpayers with a tax year ending before October 1, 2020 will not have to increase their tax base once they have submitted their annual tax return. They will be allowed to add this amount to their income when they settle their first 2021 advance payment.

Instead of simplified advances

Small taxpayers who have chosen the simplified form of PIT or CIT advance payments in 2020 and bear the negative effects of a pandemic will be able to opt out of this form of regulation for the months from March to December 2020.

Therefore, they will be able to settle not on the basis of "fat" months two years ago (settled in the testimony submitted in 2019), but on the basis of income actually achieved in 2020.

It is enough to inform about the resignation in the annual declaration submitted for 2020.

Loss

PIT and CIT taxpayers who incur a loss due to coronavirus will not have to wait for its settlement until the next tax year and subsequent years. In this respect, they will benefit from a faster deduction, up to a maximum of PLN 5 million.

Entrepreneurs will deduct backwards the loss incurred in 2020 - from the revenues for 2019 (maximum PLN 5 million). To this end, it will be necessary in 2021, when the loss for 2020 is known, to submit a correction of the testimony for 2019.

The project assumes that "if the deadline for payment of income tax for a tax year has expired or the taxpayer has submitted a tax return for that year, to account for the loss, the taxpayer submits a correction of the return for the year for which this deduction will be made."

The possibility of such settlement was, however, subject to an important caveat - losses caused by the coronavirus must cause a decrease in revenues of at least 50%. in relation to the revenues achieved in the previous year.

Exemptions and deductions

You will not have to pay PIT, CIT or a lump sum recorded on the guarantee support received in 2020 as well as credit subsidies and interest rates on loans granted under the special act.

It will be allowed to reduce the basis for calculating tax or PIT or CIT advance by donations made in 2020 to counteract COVID-19. It is about donations to: indicated medical entities, Material Reserves Agency and Central Sanitary and Epidemic Reserve Base. They will also be deducted by the flat-rate owners, reducing their income.

Parking benefits paid on the basis of the special act to individual entrepreneurs and persons performing work on the basis of mandate or specific work contracts will be exempt from income tax. The condition for receiving this benefit will be a corresponding drop in earnings due to outages caused by the epidemic.

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The deadline for submitting PITs will be moved. About a month or two

Wikt and accommodation

Employee benefits in enterprises whose activities are necessary for the functioning of "critical infrastructure" will also be exempt from PIT. Such employees would have the right to room and board provided by employers. The value of these benefits would be exempt from PIT and would not be included in the basis of social security contributions.

On revenues from buildings

Good news is also for owners of shopping centers, department stores, office buildings and other rented, leased or leased. The deadline for payment of income tax on such buildings for March-May 2020 will be extended to July 20, 2020 (both in PIT and CIT).

Normally, this tax would have to be paid by the 20th day of the following month.

The possibility of postponing the deadline, however, applies generally to those whose revenues (all and not just buildings) will drop significantly - they will be lower by at least 50% compared to the same month of the previous year.

From real estate

The project also provides beneficial solutions for companies that must pay property tax related to running a business. The project allows municipal councils to exempt certain groups of entrepreneurs from tax whose financial liquidity has deteriorated due to coronavirus.

For this you will need a resolution in which councilors decide whether and who would benefit from the preferences. Importantly, the exemption could already apply to part of the tax for 2020.

Regardless of this, village mayors, mayors and city presidents will be able to issue orders extending the deadlines for groups of entrepreneurs to pay real estate tax installments. Basically, companies pay installments by the 15th of each month. The project provides for the possibility of extending the installments for April, May and June up to 30 September this year. It is possible that the

government will also allow municipal councils to extend the deadline for paying one installment of real estate tax by natural persons. If it makes such a decision, the councils will be able to postpone the payment of installments by owners of flats and houses from May 15 (second installment this year) until September 30 this year. Subsequent installments would remain unchanged, i.e. until September 15 (3rd installment) and November 15 (4th installment). Of course, there is no obstacle for owners to pay tax once, for the whole year.

At PCC

The companies are to be exempted from the obligation to pay tax on civil law transactions on loans they will take until 31 August this year. Currently, borrowers must pay 0.5 percent PCC on the loan value.

Extension fee

You will not have to pay a prolongation fee when the tax office postpones the tax payment deadline or spreads the arrears into installments. This solution will apply to decisions on granting assistance, which will be issued upon the application submitted during the period of the epidemic or emergency situation or 30 days after their cancellation.

The Ministry of Finance encourages entrepreneurs to apply for such assistance. He assures that if the epidemic has negative financial consequences for companies, tax offices will take this into account when considering applications.

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The new VAT rate matrix will be moved [NEWS DGP]

Trade tax

Until the end of 2020, the retail sales tax, which will generally be paid by large-format stores, will be deferred. The previous provisions of the Act on retail sales tax assumed that this obligation would enter into force from July this year.

The companies are to be exempted from the payment of tax on civil law transactions on loans that will be incurred by August 31, 2020.

Fuel Package

The transitional period would be extended to adapt to changes in heating oil trading. It is about replacing paper statements and their monthly statements with electronic notifications. Until now, companies had until March 31 this year to prepare for these changes (they were to register in the new system for the needs of oil trading). Now this deadline will be extended to the end of August this year.

Financial Statements

The special law will allow the finance minister to postpone (by regulation) the deadlines for fulfilling his duties, including in the scope of preparation of financial statements, their approval, disclosure and submission to the appropriate register, entity or body.

The draft also relaxes the rules on the rotation of audit firms. Currently, one audit firm may audit the financial statements of the same public interest entity (JZP, e.g. a bank, listed company) for a maximum of five years. After the changes, this cooperation period will be extended to 10 years.

Schemes and transfer prices

From March 31 to June 30 this year the deadlines for reporting national tax schemes to the head of KAS would be suspended. They would run further from 1 July 2020.

The suspension would not apply to the reporting of cross-border schemes.

Until September 30 this year the deadline for submitting local transfer pricing documentation to the head of the KAS would be extended. This would apply to entities whose tax year or financial year started after December 31, 2018 and ended before December 31, 2019.

Candidates for advisers

The draft act also provides that candidates for tax advisers who could not take the oral examination in March this year may take it no later than four months from the date of entry into force of the coronavirus act. This is a nod to the candidates for tax advisers

who have already passed the written part of the exam and were expected to approach the oral part in March. In connection with the coronavirus and the epidemic, it was decided to suspend oral examinations. © P

Tax dates to be changed by the COVID-19 law

What is concerned?

	Nowadays	After changes
Implementation of the new JPK_VAT (JPK_V7) by large taxpayers	from April 1 this year	from July 1 this year
New matrix of VAT rates	from April 1 this year	from July 1 this year
The deadline for reporting payments to the head of the Credit Union for a non-white list account	Three days	14 days
Deadline for payment of advance payments for PIT by employers and principals for March and April	until April 20 - in March until May 20 - for April	until June 1, 2020
Tax payment date on revenues from rented buildings (both in PIT and CIT)	until April 20 - in March	until July 20, 2020
	until May 20 - for April	

	until June 20 - in May	
Real estate tax installments - village mayors, mayors and city presidents may decide to extend the deadlines for payment of real estate tax installments for April, May and June	until April 15 until May 15	until September 30
Real estate tax installment for individuals	until June 15 until May 15	until September 30
The date of payment of the retail tax for the first time	from July 1	from January 1, 2021.
Transition period in the fuel package for heating oils	until March 31	until August 31
Proceedings and controls suspended		
Pending tax proceedings, tax audits and customs and tax audits would be suspended. Because of the epidemic, there is no way to lead them.		
The draft special act assumes that the authority conducting the proceedings or inspection will issue a suspension order. It is to be delivered to the parties immediately, and if this is not possible - at the latest on the date of delivery of the decision to resume suspended proceedings or control.		
In addition, the Minister of Finance will be able to issue a regulation in which he will once again suspend proceedings and inspections, and carried out both by the authorities of the National Tax Administration (heads of tax offices, heads of customs and		

tax offices and directors of tax administration chambers) as well as by local tax authorities (e.g. by mayors and city presidents). The minister will have to take into account the period of validity of the epidemic threat or epidemic status and the consequences associated with them.

The project also provides for facilitation of customs and tax controls in the field of excise goods and bands. Currently, the provisions on KAS allow the so-called ad hoc or permanent control. In principle, the regulations require the presence of an officer of the Customs and Tax Service and the controlling person. Due to the threat to their health, the draft Act assumes that their presence will not be necessary for all activities. In any case, the head of the customs and tax office will notify the entity subject to customs and tax control of such withdrawal. In addition, the draft special law provides for the possibility of delegating tasks performed by KAS officers to other services. It also allows the officer to extend the period of transfer to another KAS organizational unit by another six months.

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