

## The Sejm adopted the Senate's amendments – changes in tax regulations to be signed by the president

Krzysztof Koślicki Jolanta Ojczyk

CIT PIT VAT CHANGES IN THE LAW Date added: June 4, 2020



# SENAT RZECZYPOSPOLITEJ POLSKIEJ

**On Thursday evening, the Sejm adopted some of the Senate's amendments to the changes in income tax, VAT and tax regulations. It regards, among others for the use of the Polish Classification of Products and Services, issuing PIT-40A, sending fiscal receipts in electronic form. Most of the new regulations will come into force on July 1 this year.**

The Sejm supported three of the five Senate amendments to the amendment to the Personal Income Tax Act and other acts. These amendments clarify previously adopted provisions.

The amendment to tax laws, among others on PIT, VAT, CIT is to facilitate taxpayers' compliance with their obligations and reduce the number of disputes between the taxpayer and the tax authority. However, he introduced several editorial corrections to it.

- The new regulations will eliminate doubts that have arisen in the practical application of tax regulations. They also adapt existing regulations to changing reality, e.g. in the scope of the possibility of sending receipts to customers in electronic form – said Deputy Minister of Finance Jan Sarnowski in February after the bill was adopted by the government. The bill then went to the Sejm. The first reading took place in March.

## New PKWiU and changes in settlement of annuities

The most important changes include the adjustment of regulations to the Polish Classification of Products and Services of 2015. The justification shows that the changes are adaptive. **Their purpose is only to assign new symbols and PKWiU grouping names, without substantive change of tax regulations.**

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The changes in the regulations will also expand the catalog of cases in which the disability pension body is exempted from the obligation to draw up an annual tax calculation. The assumptions to the project show that this change meets the demands of the Social Insurance Institution. The Social Insurance Institution (ZUS) called for this regulation, which in 2019, during the 2018 tax settlement campaign, experienced a very significant increase in the number of bailiff seizures with which enforcement authorities applied. The change contains changes in the catalog of negative premises, the occurrence of (of which at least one) results in the lack of an obligation to prepare PIT-40A. **This change, according to the government, is to improve the situation of pension authorities, because in 2021 (with the settlement made in 2020) the number of taxpayers for whom pension authorities will be obliged to prepare an annual tax calculation (PIT-40A) will be reduced.** As a consequence, in the opinion of the Social Insurance Institution, enforcement authorities (court bailiffs) will instead of the pension authorities refer to the enforcement authorities to the tax authorities. The government emphasizes that this change will not worsen the situation of the taxpayer, because the taxpayer will receive from the pension authority PIT-II, on the basis of which the system as part of the service your e-PIT will generate a statement or the taxpayer will submit such a statement himself.

See the procedure in LEX: Tax tools to support coronavirus pandemic>

**The planned change in the submission of the application for the disability pension body not to reduce the advance by 1/12 of the amount reducing the tax is, in turn, that the application will be valid until it is canceled.** In its current legal status, this application is only valid until the end of the year in which it was submitted. This provision will reduce bureaucratic obligations towards taxpayers.

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## Changes in VAT and payments

The provisions on VAT will also include the option of sending fiscal receipts in electronic form to the customer, in accordance with his consent and in an agreed manner. **The changes also provide for the abolition of the obligation to pay contributions to the Labor Fund, Solidarity Fund for Supporting People with Disabilities and Solidarity Fund under the doctoral scholarship received by doctoral students.**

The new regulations are to enter into force on July 1, 2020, with a few exceptions regarding e.g. adaptation changes in PKWiU, which will come into force on January 1, 2021.

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