SET BOOK

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LAW

of 28 May 2020

on the amendment to the act on corporate income tax, the act on tax on goods and services, the act on the exchange of tax information with other countries and some other acts [1), 2)]

Art. 1. In the Act of February 15, 1992 on corporate income tax (Journal of Laws of 2019, item 865, as amended [3)]) is amended as follows:

1) after Chapter 3, the following Chapter 3a is added:

"Chapter 3a Hybrid structures

Article 16n 1. Whenever this chapter refers to:

1) hybrid transaction - this means an arrangement on the transfer of a financial instrument where the same underlying income (income) from this instrument is treated for tax purposes as income (income) obtained by more than one party to such reconciliation;

2) hybrid financial instrument - this means a financial instrument which in the payer's country is qualified for tax purposes differently than in the recipient country, as well as a hybrid transaction;

3) hybrid entity - this means an entity which is treated as a non-transparent entity for the tax purposes of one country, and is treated as a transparent entity for the purposes of another country;

4) financial instrument - this means the instrument constituting the basis for making a profit on debt or equity financing, which is subject to taxation as income from receivables, share in profits or derivative instruments on the basis of the recipient or payer's country's regulations;

5) deductible - it means being included as tax deductible costs or deducted from income (income), tax base or tax in the payer's or investor's country;

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1) This Act:

1) implements Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 regarding discrepancies in the qualifications of hybrid structures regarding third countries (Official Journal EU L 144 of 07.06.2017, p. . 1);

2) within the scope of its regulation, implements Council Directive (EU) 2018/1910 of 4 December 2018 amending Directive 2006/112 / EC as regards the harmonization and simplification of certain provisions in the system of value added tax concerning taxation of trade between Member States (Official Journal of the EU L 311 from 07.12.2018, p. 3);

3) within the scope of its regulation, implements Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16 / EU as regards mandatory automatic exchange of information in the field of taxation in relation to notifiable cross-border arrangements (Journal of Laws UE L 139 of 05/06/2018, p. 1 and Official Journal of the EU L 31 of 01/02/2019, p. 108).

2) This Act amends the Act: the Act of 26 July 1991 on personal income tax, the Act of August 29, 1997 - Tax Ordinance, Act of September 10, 1999 - Fiscal Penal Code, Act of November 16, 2016 on the National Tax Administration and Act of March 2, 2020 on special solutions related to prevention, counteracting and combating COVID-19, other infectious diseases and crisis situations caused by them.

3) Amendments to the uniform text of the said Act were announced in the Journal of Of Laws of 2019, item 1018, 1309, 1358, 1495, 1571, 1572, 1649, 1655, 1751, 1798, 1978, 2020, 2200, 2217 and 2473 and from 2020, item 183, 288, 568, 695, 1065 and 1086.

6) deductible without tax - this means a deduction in the payer's country of the value of a benefit or hypothetical benefit between a non-transparent entity and its foreign establishment, or between two foreign establishments, if the benefit or hypothetical benefit under the recipient's laws:

a) is not included in the income (income) when determining the income (income) in the recipient country or

b) is subject to tax relief in the recipient country solely because of the nature of the benefit, consisting of tax exemption, reduction of the tax rate, tax refund or tax credit other than tax credit for taxes withheld at source;

7) state - it also means territory;

8) investor country - means a country other than the payer country that grants the right to deduct a benefit, cost or loss resulting in a double deduction;

9) recipient country - means a country in which, according to the law of another country, a benefit or hypothetical benefit resulting in a non-tax deduction is considered to be received;

10) payer's country - means a country in which:

a) the benefit has a source or costs or losses have been incurred - in the case of double deduction,

b) the hybrid entity is established or the foreign establishment is located - in the case of a performance made by a hybrid entity or foreign establishment that results in a double deduction,

(c) it is assumed in accordance with the law of that State that the benefit or hypothetical benefit has been made - in the case of tax-free deduction;

11) entity - means a legal person or an organizational unit without legal personality;

12) non-transparent entity - it means an entity which is subject to income tax on the basis of state regulations;

13) transparent entity - it means an entity whose revenues (revenues) and costs are treated under the provisions of the state of the state respectively as achieved or incurred by at least one other entity or one natural person;

14) related entities - it means related entities referred to in art. 24a paragraph 2 point 4, as well as entities being part of the capital group obliged pursuant to the accounting regulations to prepare consolidated financial statements, whereas in the cases referred to in art. 16o paragraph 1, art. 16p paragraph 1 point 1 lit. b – e and art. 16q, the share in the capital or voting rights in controlling, constituting or managing bodies or the right to participate in profit is at least 50%;

15) double deduction - it means the deduction of the value of the same benefits, costs or losses in the payer's state and in the investor's country;

16) omitted foreign establishment - it means an arrangement which is treated as giving rise to a foreign establishment on the basis of the provisions of the state whose non-transparent entity is a tax resident, and is not treated as giving rise to a foreign establishment on the basis of the provisions of another country;

17) tax resident - it means an entity subject to the tax obligation on the basis of all its income (revenues) regardless of the location of the sources of income;

18) discrepancies in the qualification of hybrid structures - this means a situation in which, due to the hybrid entity, hybrid financial instrument or omitted foreign plant, there is a deduction without tax in the cases referred to in art. 16p paragraph 1 point 1 or double deduction;

19) market hybrid transaction - this means a hybrid transaction that a market participant makes in the ordinary course of business rather than a structured arrangement;

20) market participant - means an entity that conducts activities consisting in the regular purchase and sale of financial instruments on its own account, mainly for the benefit of non-related entities;

21) structural reconciliation - this means an arrangement that uses a divergence in the qualifications of hybrid structures, where the divergence has been taken into account in the terms of the reconciliation, or an arrangement whose purpose was to lead to a divergence in the qualification of hybrid structures, unless it could not reasonably be expected that the taxpayer or related entity was aware of discrepancies in the qualifications of hybrid structures, and the taxpayer or related entity did not achieve tax benefits resulting from these discrepancies.

2. In the case of persons who are jointly entitled to shares in the entity or voting rights in bodies controlling, constituting or managing, in order to determine related entities, when calculating the size of these shares and rights, the shares in capital and voting rights in the controlling, constituting and managing bodies jointly vested in these persons are added respectively. The persons referred to in the first sentence are understood to be entities and natural persons.

Art. 16o. 1. The taxpayer referred to in art. 3 clause 1 and 2, shall not be entitled to classify as tax deductible costs double deductible if the following conditions are jointly met:

1) the double deduction was made by related entities or as part of a structured arrangement;

2) The Republic of Poland is a country of:

and) investor either

b) the payer - if an investor country other than the Republic of Poland has not excluded the right to deduct these costs.

2. The provision of para. 1 shall not apply if the double deduction corresponds to the double indicated in the current one income or income in the investor's and payer's country.

Art. 16p. 1. The taxpayer referred to in art. 3 clause 1 and 2, shall not be entitled to deductible costs as deductible costs without tax if the following conditions are jointly met:

1) the non-tax deduction occurred in one of the following cases:

a) a hybrid financial benefit resulting in a tax-free deduction due to differences in the nature of that instrument or benefit does not give rise to income (income) in the recipient country within a reasonable period, whereby the benefit is considered to generate income (income) in a reasonable time if:

- this income (income) will arise within a period not exceeding 12 months from the end of the tax year of the payer in which the benefit was made, or
- it can reasonably be expected that this income (income) will arise at a time other than that specified in the first indent, which would apply if the performance were carried out in accordance with market conditions between entities other than related parties,

b) the benefit made for the benefit of a hybrid entity results in a tax-free deduction due to differences in the tax attribution of this benefit based on the regulations of the country of residence or registration of this hybrid entity and other persons or entities having a share in this hybrid entity,

c) a benefit made to a non-transparent entity having a foreign establishment results in a deduction without tax due to differences in the tax attribution of this benefit between that entity and a foreign establishment or between at least two foreign establishments of that entity on the basis of the provisions of the countries in which the non-transparent entity having the foreign establishment conducts business,

d) the benefits were made to the omitted foreign establishment,

e) the benefit made by the hybrid entity results in a tax-free deduction due to the omission of the benefit under the recipient country's regulations,

f) a hypothetical benefit between a non-transparent entity and its foreign establishment or between foreign establishments results in a tax-free deduction due to the omission of the benefit under the recipient country's regulations;

2) the deduction without tax was made by related entities or under a structural arrangement;

3) The Republic of Poland is a paying country.

2. The provisions of art. 12 paragraph 4 points 2, 3c, 3e – 4a, 6a, 11, 12 and 21 shall not apply to payments, accrued receivables or other benefits specified in these provisions, obtained by the taxpayer referred to in art. 3 clause 1 and 2, if the following conditions are jointly met:

1) such payments, receivables or other benefits are deductible without tax in the cases specified in para. 1 point 1 lit. a or e;

2) the deduction without tax was made by related entities or under a structural arrangement;

3) The Republic of Poland is the recipient country - if a payer state other than the Republic of Poland has granted the right to deduct such payments, receivables or other benefits.

3. By the benefit referred to in par. 1 point 1 lit. a-f, any title that gives rise to is understood including a given value as tax deductible costs, including depreciation write-offs.

4. The provisions of para. 1 point 1 lit. eif does not apply if the deduction corresponds to the income (income) shown in the payer's country.

5. The provisions of para. 1 and 2 shall not apply to the benefit constituting the underlying income (income) from the transferred a financial instrument that is made by a market participant as part of a hybrid market transaction, if the payer's country regulations require that participant to include receivables related to the transferred financial instrument as income (revenue).

Art. 16q. The provisions of art. 16o and art. 16p paragraph 1 shall apply mutatis mutandis to costs that directly or indirectly finance expenses resulting in a discrepancy in the qualifications of hybrid structures through a transaction or series of transactions concluded between related entities or as part of a structured arrangement, except where one of the countries participating in this transaction or series of transactions will apply an equivalent adjustment to such a discrepancy in the qualification of hybrid structures.

Art. 16 1. The taxpayer referred to in art. 3 clause 1, shall not be entitled to classify as tax deductible costs or to reduce income (revenues) by losses, if all of the following conditions are met:

1) costs or losses are deductible in at least two countries in which the taxpayer is treated as a tax resident;

2) costs or losses do not correspond to the double proven income (revenue).

2. If the taxpayer is considered to be a tax resident of the Republic of Poland and at most less one other EU Member State, the provision of para. 1 shall apply if the taxpayer has not been recognized as a tax resident of the Republic of Poland on the basis of a ratified agreement on the avoidance of double taxation.

Art. 16s. In the case of a hybrid transaction resulting in more than one entity obtaining a tax credit regarding withholding tax on benefits from the transferred financial instrument, a taxpayer who is a tax resident of the Republic of Poland is entitled to a tax credit proportionally to the taxable income related to such benefit.

Article 16t 1. If the discrepancy in the qualification of hybrid structures concerns the non-taxable income in the Republic of Poland of the omitted foreign establishment of a taxpayer who is a tax resident of the Republic of Poland, the income (income) of that taxpayer includes income (income) that would be attributed to a foreign establishment , if such a discrepancy in the qualifications of hybrid structures did not occur.

2. The provision of para. 1 shall not apply if the obligation to exempt the income (income) from taxation in of the Republic of Poland results from the ratified agreement on the avoidance of double taxation concluded with a country other than a Member State of the European Union. ";

2) in art. 24a in paragraph 2 in point 4:

a) in letter and after the word 'has' the words 'directly or indirectly' are added,

b) in letter b after the words "having in the taxpayer" the words ", directly or indirectly," are added,

c) in letter c after the word "has" the words ", directly or indirectly," shall be added.

Art. 2. The Act of 11 March 2004 on tax on goods and services (Journal of Laws of 2020, items 106, 568 and 1065) is amended as follows:

1) in art. 2 points 27c and 27d are deleted;

2) Art. 12a;

3) in Chapter II, after Chapter 3, the following Chapters 3a and 3b are added:

"Chapter 3a

Movement of goods under a call-off stock procedure in the country

Art. 13a. 1. Movements of goods under the call-off stock procedure shall not be considered as intra-Community acquisition of goods referred to in Article 11 paragraph 1.

2. The call-off stock warehouse procedure shall take place if the following conditions are cumulatively met:

1) the goods are sent or transported by the taxpayer of value added tax or by a third party acting on his behalf from the territory of a Member State other than the territory of the country within the territory of the country for their delivery at a later stage and after their entry into the warehouse in a call-off warehouse procedure stocking another taxpayer entitled to acquire the right to dispose of these goods as the owner, in accordance with a previously concluded agreement between these taxpayers;

2) a taxpayer of value added tax sending or transporting goods has no registered office or permanent establishment in the territory of the country;

3) the taxpayer to whom the goods are to be delivered is registered as an EU VAT taxpayer, and his name or first name and surname as well as the tax identification number preceded by the PL code are known to the value added taxpayer sending or transporting the goods at the time of starting the shipment or transport;

4) a taxpayer of value added tax sending or transporting goods registers the movement of goods in the register referred to in art. 54a section 1 of Regulation 282/2011, and provides in the information corresponding to the summary information referred to in art. 100 paragraph 1 point 5, tax identification number referred to in point 3.

Art. 13b. If the conditions specified in art. 13a paragraph 2 are met, intra-Community acquisition of goods referred to in art. 9 item 1 shall be deemed to have been made by the taxpayer referred to in Art. 13a paragraph 2 point 3, within the territory of the country at the time of transferring the right to dispose of the goods as the owner, provided that the transfer takes place within 12 months from the date of entry of the goods into the warehouse in a call-off stock procedure.

Art. 13c. If within the period referred to in art. 13b, the taxpayer referred to in art. 13a paragraph 2 point 3, is replaced by another taxpayer, it is considered that during the replacement period there was no intra-Community acquisition of goods referred to in art. 11 paragraph 1, provided that:

1) the replacement taxable person is entitled to acquire the right to dispose of the goods as the owner in accordance with the agreement concluded between him and the value added tax payer sending or transporting the goods;

2) a taxpayer of value added tax sending or transporting goods has no registered office or permanent establishment in the territory of the country;

3) the replacement taxable person is registered as an EU VAT taxable person, and his name or first name and surname as well as the tax identification number preceded by the PL code are known to the value-added taxpayer sending or transporting goods at the time of replacement;

4) the taxpayer of the value added tax sending or transporting goods provides in the information corresponding to the summary information referred to in art. 100 paragraph 1 point 5, tax identification number referred to in point 3;

5) the replacement has been registered by the taxpayer of the value added tax sending or transporting goods in the records referred to in art. 54a section 1 of Regulation 282/2011.

Art. 13d 1. If, within the period referred to in art. 13b, any of the conditions referred to in art. 13a paragraph 2 or art. 13c, it is considered that the intra-Community acquisition of goods referred to in art. 11 paragraph 1 occurred when this condition ceased to be met.

2. If the transfer of the right to dispose of the goods as the owner occurred to a person other than the taxpayer, referred to in art. 13a paragraph 2 point 3, or the taxpayer replacing it, it is considered that the conditions referred to in art. 13a paragraph 2 or art. 13c, cease to be met immediately before such an act.

3. If the goods are dispatched or transported within a Member State other than that of the territory the Member State from which they were originally moved or into the territory of a third country shall be considered as having the conditions laid down in 13a paragraph 2 or art. 13c cease to be met immediately before this shipment or transport begins.

4. In the event of destruction, loss or theft of goods brought into the warehouse in a warehouse procedure of call-off stock, the conditions set out in Art. 13a paragraph 2 or art. 13c cease to be met on the day on which the goods were destroyed, lost or stolen, and if it is impossible to determine such day - on the day on which they were found to be damaged or missing.

Art. 13e. 1. If, within the period referred to in art. 13b, the right to dispose of the goods as the owner was not transferred to the taxpayer referred to in Art. 13a paragraph 2 point 3, or the taxpayer replacing him, nor did any of the circumstances specified in art. 13d, it is considered that the intra-Community acquisition of goods referred to in art. 11 paragraph 1 takes place on the day following that date.

2. If, within the period referred to in art. 13b, the right to dispose of the goods has not been transferred as the owner and goods have been re-moved to the territory of the Member State from which they were originally shipped or transported, and the VAT taxpayer sending or transporting goods registered their return movement in the records referred to in Art. 54a section 1 of Regulation 282/2011, it is considered that no intra-Community acquisition of goods referred to in art. 11 paragraph 1.

Art. 13f. 1. A taxpayer or a taxpayer of value added tax operating a warehouse into which goods are introduced in a call-off stock warehouse procedure, within 14 days from the date of the first entry of goods into the warehouse in this procedure, shall submit, in accordance with the model of an electronic document within the meaning of Act of 17 February 2005 on the computerization of the activities of entities performing public tasks (Journal of Laws of 2020, item 346, 568 and 695), by means of electronic communication, notification of the operation of the warehouse used in the call-type warehouse procedure off stock.

2. The notification referred to in para. 1, contains the following data:

1) place and purpose of the notification;

2) data of the taxpayer or taxpayer of value added tax:

a) name or first and last name,

b) address of the registered office or place of residence,

c) tax identification number - in the case of a taxpayer,

d) the identification number by which the taxpayer of the value added tax is identified for the purposes of this tax in the country in which he has his registered office or permanent place of business, and in the case of a taxpayer who is a natural person - also the date of birth,

(e) the code used for the purposes of value added tax appropriate for the Member State of issue of the number referred to in point (a); d;

3) warehouse address;

4) date of first entry of the goods into the warehouse;

5) contact details of the taxpayer, value added taxpayer or representative:

and) first name and last name,

b) telephone number.

3. The notification referred to in para. 1 may include the taxpayer's or taxpayer's e-mail address VAT tax on warehousekeepers or their representative.

4. If the notification referred to in para. 1 does not meet the requirements specified in para. 1 and 2, head within 14 days from the date of receipt of the notice, the tax office calls for its supplementation.

5. The taxpayer or the taxpayer of the value added tax shall submit the warehouse by means of funds electronic communication, notification to the head of the tax office about a change in the data contained in the notification referred to in paragraph 1, within 14 days of the day on which the changes occurred, in accordance with the template of the electronic document referred to in para. 1.

6. The notification referred to in para. 1 and 5:

1) taxpayer - he submits to the head of the tax office;

2) taxpayer of value added tax - he submits to the head of the second tax office.

Art. 13g. The minister competent for public finance shall make available on the electronic platform of public administration services a model of an electronic document referred to in art. 13f paragraph 1 and 5.

Chapter 3b

Movement of goods under a call-off stock procedure in the territory of a Member State other than national territory

Art. 13h 1. Shipments of goods in a call-off stock procedure shall not be considered as intra-Community supply of goods referred to in Article 13 section 3.

2. The call-off stock warehouse procedure shall take place if the following conditions are cumulatively met:

1) goods are sent or transported by a taxpayer registered as an EU VAT taxpayer or by a third party acting on his behalf, from the territory of the country to the territory of a Member State other than the territory of the country, for their delivery at a later stage and after their entry into the warehouse in a type warehouse procedure call-off stock to a taxpayer with value added tax entitled to acquire the right to dispose of these goods as the owner in accordance with a previously concluded agreement between these taxpayers;

2) a taxpayer sending or transporting goods has no registered office or permanent establishment in the territory of the Member State to which he moves goods from the territory of the country;

3) the taxpayer of the value added tax for whom the goods are sent or transported is identified for the purposes of intra-Community transactions in a Member State other than that of the country, and his name or name and surname and identification number for intra-Community transactions assigned to him by that Member State are known to the taxable person referred to in point 2 at the time of commencement of dispatch or transport;

4) the taxpayer referred to in item 2 records the movement of goods in the records referred to in art. 109 section 11c, and provides in the summary information referred to in art. 100 paragraph 1 point 5, the identification number referred to in point 3.

Art. 13i. If the conditions specified in art. 13h paragraph 2 are met, intra-Community supply of goods referred to in art. 13 section 1 shall be deemed to have been made by the taxpayer referred to in Art. 13h paragraph 2 point 2, on the territory of the country at the time of transferring the right to dispose of goods as the owner to the taxpayer of the value added tax to whom these goods are to be delivered, provided that the transfer takes place within 12 months from the date of entry of the goods into the warehouse in a call-type warehouse procedure -off stock.

Art. 13j If within the period referred to in art. 13i, the taxpayer of the value added tax is replaced by another taxpayer of the value added tax, it is considered that during the replacement period there was no intra-Community supply of goods referred to in art. 13 section 3, provided that:

1) the taxpayer replacing the taxpayer of value added tax is entitled to acquire the right to dispose of the goods as the owner in accordance with the agreement concluded between him and the taxpayer referred to in art. 13h paragraph 2 point 2;

2) taxpayer referred to in art. 13h paragraph 2 point 2, has no registered office or permanent establishment in the territory of the Member State to which he moves goods from the territory of the country;

3) the taxpayer replacing the taxpayer of value added tax is identified for the purposes of intra-Community transactions on the territory of a Member State other than the territory of the country, and his name or name and surname and identification number for intra-Community transactions assigned to him by that Member State are known to the taxpayer referred to in Article . 13h paragraph 2 point 2, at the time of replacement;

4) taxpayer referred to in art. 13h paragraph 2 point 2, provides in the summary information referred to in art. 100 paragraph 1 point 5, the identification number referred to in point 3;

5) the replacement was registered by the taxpayer referred to in art. 13h paragraph 2 point 2, in the register referred to in art. 109 section 11c.

Art. 13k 1. If, within the period referred to in art. 13i, any of the conditions referred to in art. 13h paragraph 2 or art. 13j, it is considered that the shipment of goods referred to in art. 13 section 3, occurred when this condition ceased to be met.

2. If the transfer of the right to dispose of the goods as the owner occurred to a person other than the taxpayer value added tax to which these goods were to be delivered, or a taxable person replacing it, it is considered that the conditions referred to in art. 13h paragraph 2 or art. 13j, cease to be fulfilled immediately before such action.

3. If the goods are dispatched or transported within a Member State other than that of the territory country or on the territory of a third country, the conditions specified in art. 13h paragraph 2 or art. 13j cease to be met immediately before starting this shipment or transport.

4. In the event of destruction, loss or theft of goods moved to the warehouse under the material procedure call-off stock gasoline it is considered that the conditions specified in art. 13h paragraph 2 or art. 13j cease to be met on the day on which the goods are lost, stolen or destroyed, and if it is impossible to determine such a day - on the day on which they were found to be damaged or missing.

Art. 13l 1. If, within the period referred to in art. 13i, the right to dispose of the goods as the owner was not transferred to the taxpayer of the value added tax or the taxpayer replacing it, nor did any of the circumstances specified in art. 13k, it is considered that the intra-Community supply of goods referred to in art. 13 section 3 takes place on the day following that date.

2. If, within the period referred to in art. 13i, the right to dispose of the goods has not been transferred as the owner and goods were moved back to the territory of the country, and the taxpayer referred to in art. 13h paragraph 2 point 2, registered their return displacement in the records referred to in art. 109 section 11c, it is considered that no intra-Community supply of goods referred to in art. 13 section 3. "

4) in art. 20:

a) in paragraph 1, the words "and art. 20a '

b) in paragraph 5 in the first sentence, the words "and art. 20b ';

5) Art. 20a and art. 20b;

6) in art. 21 in paragraph 6 in item 2 in letter b the words "and art. 20a ';

7) in art. 22:

a) section 2 is replaced by the following:

"2. Where the same goods are the subject of successive deliveries and are dispatched or transported directly from the first supplier to the last buyer, dispatch or transport shall be attributed to only one delivery. ",

b) after paragraph 2 the following paragraph is added: 2a-2d is added:

"2a. In the case of goods referred to in paragraph 2, which are sent or transported from the territory of the country to the territory of a third country by a buyer who also makes their delivery, it is assumed that the shipment or transport is assigned to the delivery made to that buyer, unless the terms of delivery indicate that the shipment or transport of goods should be attributed to its delivery.

2b. In the case of goods referred to in paragraph 2, which are dispatched or transported from the territory of one Member State to the territory of another Member State, the dispatch or transport of these goods is assigned only to the delivery made to the intermediary.

2c. Where an intermediary has provided its supplier with an identification number for intra-Community transactions assigned to it by the Member State from which the goods are dispatched or transported, the shipment or transport shall only be assigned to the supply carried out by that entity.

2d. By the intermediary entity referred to in paragraph 2b and 2c, shall be understood as a supplier of goods other than the first one who sends or transports the goods alone or through a third party acting on his behalf. ",

c) in paragraph 3 in the introduction to the calculation, the words "In the case referred to in par. 2, "shall be replaced with the words" In the cases referred to in para. 2-2c ';

8) in art. 29a:

a) in paragraph 1 words "par. 2-5 'is replaced by' paragraph 2, 3 and 5 ",

b) in paragraph 3, the words ", subject to par. 4 '

c) para. 4;

9) in art. 30a in paragraph 1 the words ", including those made pursuant to art. 12 paragraph 4-6 ";

10) in art. 42:

a) in paragraph 1 in item 1 after the words "for value added tax" the words "which the buyer provided to the taxpayer" are added,

b) after paragraph 1 the following paragraph is added: 1a is added:

"1a. The tax rate referred to in paragraph 1 shall not apply if:

1) the taxpayer has not complied with the obligation referred to in art. 100 paragraph 1 point 1 or par. 3 point 1, or

2) the summary information submitted does not contain valid data on intra-Community supplies of goods in accordance with the requirements referred to in Article 100 paragraph 8

- unless the taxpayer duly explained in writing to the head of the tax office. ";

11) in art. 97 in paragraph 10 in item 4, a comma is added at the end and the following item 5 is added:

"5) moving goods, for the purpose of their purchase, from the territory of a Member State other than the territory in the territory of the country in a call-off stock magazine procedure, referred to in Chapter II, Chapter 3a. "

12) in art. 100:

a) in paragraph 1 in item 4, a comma is added at the end and the following item 5 is added:

"5) shipments of goods in a call-off stock warehouse procedure, referred to in Chapter II of section 3b, and about changes in this procedure included in the information, "

b) section 3 is replaced by the following:

"3. Summary information is submitted for monthly periods, by means of electronic communication, by the 25th day of the month following the month in which:

1) a tax obligation arose due to the transaction referred to in para. 1 points 1-4;

2) goods have been moved or changes in the scope of the procedure referred to in para. 1 point 5. ",

c) in paragraph 8:

- in point 1, the words "and shipments" are added after the words "which he used for the transaction",

- in point 4, the full stop is replaced by a semicolon and the following point 5 is added:

"5) the correct and valid identification number for intra-Community taxpayer transactions added value assigned to it by the Member State to whose territory the goods were moved under a call-off stock procedure - in the case referred to in para. 1 point 5. ";

13) in art. 109 after paragraph 11a, the following paragraph is added: 11b-11e as follows:

"11b. Taxpayers for whom goods are moved from the territory of a Member State other than the territory of the country within the territory of the country in a call-off stock warehouse procedure, referred to in Chapter II Chapter 3a, are obliged to keep records of these goods in accordance with the requirements referred to in art. 54a section 2 of Regulation 282/2011.

11c. Taxpayers who move goods from the territory of the country to the territory of a Member State other than the territory of the country in a call-off stock warehouse procedure, referred to in Chapter II, Chapter 3b, are obliged to keep records of these goods in accordance with the requirements referred to in art. 54a section 1 of Regulation 282/2011.

11d. Taxpayers who are not taxpayers referred to in para. 11b, and taxpayers of value added tax, operating a warehouse into which goods are introduced in a call-off stock warehouse procedure, referred to in Section II Chapter 3a, are obliged to keep records of the goods, available to tax authorities at the place of storage.

11e. The records referred to in par. 11d, contains the following data:

1) taxpayer identification number of value added tax moving goods in a call-off stock warehouse procedure, referred to in Chapter II Chapter 3a, if the warehousekeeper is the taxpayer;

2) identification number referred to in art. 13a paragraph 2 point 3, and in the case of a replacement taxpayer - the identification number referred to in art. 13c point 3;

3) description and quantity of the goods brought into the warehouse and date of entry;

4) description and quantity of the goods removed from the warehouse and the date of their removal;

5) description and quantity of the damaged, lost or stolen goods and the date of destruction, loss or theft of goods that were previously entered in the warehouse, and if it is impossible to determine such a date - the date of confirmation of their destruction or absence. ";

14) in art. 127:

a) section 6 is replaced by the following:

"6. The sellers referred to in paragraph 5 may make the return referred to in art. 126 section 1 only in respect of goods acquired by the traveler from that seller. ",

b) para. 7.

Art. 3. The Act of 9 March 2017 on the exchange of tax information with other countries (Journal of Laws of 2020, item 343) is amended as follows:

1) in art. 5 in paragraph 2 point 2 is replaced by the following:

"2) automatic exchange of tax information, including to carry out checks on the implementation of obligations related to the automatic exchange of tax information, ";

2) after section V, the following section VA is added:

"Department VA

Automatic exchange of information on cross-border tax schemes

Art. 88a. Whenever this chapter is mentioned:

1) the beneficiary - shall mean the beneficiary within the meaning of art. 86a § 1 point 3 of the Tax Ordinance Act;

2) NSP - it means NSP referred to in art. 86a § 1 point 5 of the Tax Ordinance Act;

3) NZSPT - it means NZSPT referred to in art. 86a § 1 point 5a of the Tax Ordinance Act;

4) general recognition feature - it shall mean the general recognition feature referred to in art. 86a § 1 item 6 lit. a – h of the Tax Ordinance Act;

5) related entity - it means a related entity referred to in art. 86a § 1 item 7 of the Tax Ordinance Act, while determining the related entity, the provision of Art. 86a § 7 of this Act;

6) promoter - it means a promoter within the meaning of art. 86a § 1 item 8 of the Tax Ordinance Act;

7) cross-border tax scheme - it shall mean a cross-border tax scheme within the meaning of Art. 86a § 1 item 12 of the Tax Ordinance Act;

8) special recognition feature - it means a special identification feature within the meaning of art. 86a § 1 item 13 of the Tax Ordinance Act;

9) implementation - it means implementation within the meaning of art. 86a § 1 item 17 of the Tax Ordinance Act;

10) supportive - shall mean supportive within the meaning of art. 86a § 1 item 18 of the Tax Ordinance Act.

Article 88b 1. The Head of the National Tax Administration shall provide the competent authorities of the Member States, by automatic exchange, with information on cross-border tax schemes.

2. Information on cross-border tax schemes includes NSP and NZSPT and the following data transferred to the Head of the National Treasury Administration by promoters who use and support:

1) data identifying the promoter, supporter, beneficiary and persons and organizational units that are entities related to the beneficiary, including the name (business name) or name and surname and date and place of birth, address of the seat or management board or place of residence, country or countries of residence and tax identifier or another identification number if a tax identifier has not been issued;

2) information about the general recognition feature and the special recognition feature;

3) a summary of the description of the cross-border tax scheme, the name of the cross-border tax scheme, if one has been given, and a description of the business activity to which the cross-border tax scheme applies;

4) an indication of the day on which the first action for the implementation of the cross-border tax scheme was or will be made;

5) an indication of the provisions of tax law applicable in the cross-border tax scheme;

6) the value referred to in art. 86f § 1 item 5 of the Tax Ordinance Act;

7) an indication of the Member State in which the beneficiary has his residence or head office or management board, and other Member States to whom the cross-border tax scheme may apply;

8) data identifying other persons or entities that may be affected by the cross-border tax scheme, including the name (business name) or name and surname as well as the date and place of birth, address of the seat or management board or place of residence, country or countries of residence, and tax identifier or other number identification, if a tax identifier has not been issued.

3. In the summary of the description of the tax scheme referred to in para. 2 point 3, does not contain data that disclosure would be contrary to public policy.

4. The information referred to in para. 1 shall be forwarded within one month from the end of the quarter in which The head of the National Tax Administration received this information.

5. For automatic exchange of information on cross-border tax schemes, the provision of art. 8 applies up accordingly.

Article 88c Automatic exchange of information on cross-border tax schemes is carried out using the standard form referred to in art. 20 clause 5 lit. b of Directive 2011/16 / EU, in accordance with applicable practical arrangements adopted on the basis of Art. 21 of this Directive.

Art. 88d 1. The Head of the National Tax Administration shall provide the European Commission with an annual assessment of the effectiveness of automatic exchange of information on cross-border tax schemes and its practical results.

2. Annual assessment of the effectiveness of automatic exchange of information on cross-border tax schemes it is forwarded in the form and under the conditions set out by the European Commission by means of implementing acts adopted in accordance with the procedure referred to in Art. 26 section 2 of Directive 2011/16 / EU. "

Art. 4. In the Act of 26 July 1991 on personal income tax (Journal of Laws of 2019, item 1387, as amended [4]) is amended as follows:

1) in art. 30f in paragraph 2 in point 4:

a) in letter and after the word 'has' the words 'directly or indirectly' are added,

b) in letter c after the word "has" the words ", directly or indirectly" are added;

2) in art. 52v, the following paragraph is added: 3 and 4 is added:

"3. If the taxpayer to whom the disability pension authority provided the annual calculation of the tax due for 2019 on the basis of art. 34 section 9, did not submit the application referred to in para. 1, the tax authority shall transfer an amount of 1% of this tax to a public benefit organization, which the taxpayer indicated in the application contained in the tax return referred to in art. 45 item 1, correction of this testimony or in the statement referred to in art. 45c paragraph 3a, submitted for 2018

4. The transfer of the amount of 1% of the tax due, referred to in para. 1 is based on statements referred to in art. 45c paragraph 3a, prepared for 2019 by the tax authority via the tax portal. The provisions of art. 45c shall apply accordingly. "

Art. 5. In the Act of August 29, 1997 - Tax Ordinance (Journal of Laws of 2019, item 900, as amended [5]) is amended as follows:

1) in art. 86a:

a) in § 1:

- the following point 5a is inserted after point 5:

"5a) NZSPT - it shall mean the number of the cross-border tax scheme declaration assigned by the Head of the National Tax Administration for the automatic exchange of information on cross-border tax schemes; ",

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[4] Amendments to the uniform text of the said Act were announced in the Journal of Of Laws of 2019, item 1358, 1394, 1495, 1622, 1649, 1655, 1726, 1751, 1798, 1818, 1834, 1835, 1978, 2020, 2166, 2200 and 2473 and from 2020, item 179, 183, 284, 288, 568, 695, 875, 1065, 1068 and 1086.

[5] Amendments to the uniform text of the said Act were announced in the Journal of Of Laws of 2019, item 924, 1018, 1495, 1520, 1553, 1556, 1649, 1655, 1667, 1751, 1818, 1978, 2020 and 2200 and from 2020, item 285, 568, 695, 1065 and 1086.

- in point 13 in point and the second indent is replaced by the following:

"- the recipient of the payment has his place of residence, head office or management in the territory or in the country applying harmful tax competition indicated in implementing acts issued on the basis of the provisions on personal income tax and provisions on income tax from legal persons and in the EU list of jurisdictions not cooperating for tax purposes adopted by the Council of the European Union, ",

b) the following § 10 is added:

"§ 10. The minister competent for public finance announces, by way of an announcement, in the Official Journal of the Republic of Poland" Monitor Polski ":

1) list of countries and territories indicated in the EU list of non-cooperative jurisdictions for tax purposes adopted by the Council of the European Union, which were not included in the list of countries and territories using harmful tax competition issued on the basis of the provisions on personal income tax and provisions on personal income tax legal,

2) the date on which the list referred to in point 1 is adopted by the Council of the European Union

- within seven days of the adoption of that list. ";

2) in art. 86b after § 2, the following § 2a is added:

"§ 2a. In the case referred to in art. 86g § 2c, the promoter shall provide the NSP beneficiary with an attachment containing only the identification data of that beneficiary. ";

3) in art. 86d in § 1, the second sentence is replaced by the following: "The provisions of Art. 86b § 2a and 3 shall apply accordingly. ";

4) in art. 86f in § 1:

(a) points 11 to 13 are replaced by the following:

"11) an indication of the identification data referred to in point 1 that are known to the person submitting the information participating entities, which are to participate in the tax scheme or which may be affected by the tax scheme, and the countries and territories in which these entities have their place of residence, registered office or management board or which may apply to it;

12) an indication of the identification data referred to in point 1, known to the person providing information to other entities obliged to provide information on the tax scheme, if any;

13) electronic address to which confirmation of sending the NSP and other letters will be delivered to the extent related to the application of the provisions of Art. 86g-86i, where the indication of this address is treated equally with the consent to their delivery only by means of electronic communication; ",

b) the following point 14 is added:

"14) an indication of the NSP issued by another Member State of the European Union in relation to the scheme cross-border tax - in cases where the NSP was granted this scheme by another Member State of the European Union. ";

5) in art. 86g:

a) § 2 is replaced by the following:

"§ 2. The Head of the National Treasury Administration broadcasts the NSP, unless the information on the tax scheme is provided by the NSP issued by another Member State of the European Union.",

b) after § 2, the following § 2a-2c are added:

"§ 2a. The Head of the National Tax Administration provides confirmation of issuing the NSP containing the NSP and the data indicated in the information provided on the tax scheme. In the case of cross-border tax schemes, NZSPT is also included in the NSP confirmation.

§ 2b. If the person providing the information on the tax scheme is a natural person, confirmation of granting the NSP in the scope of identification data of the person providing this information contains only the name and tax identifier of that person.

§ 2c. In the event that the users or entities referred to in art. 86f § 1 points 1, 11 and 12, there are natural persons, identification data of the beneficiary and these entities are indicated only in the attachments to the NSP confirmation of receipt, whereby one attachment contains personal data concerning one natural person. ",

c) § 4 is deleted;

6) in art. 86h:

a) § 1 is replaced by the following:

"§ 1. The Head of the National Tax Administration may request the person providing information on the basis of the provisions of this chapter to supplement it or clarify doubts as to its content both before and after the NSP is issued, in particular for the automatic exchange of information on cross-border tax schemes. "

b) after § 1, the following § 1a is added:

"§ 1a. Supplementing information on the tax scheme consists in providing the full range of data referred to in art. 86f § 1. ";

7) after art. 86i, the following Article shall be inserted: 86ia is added:

"Art. 86ia. The Head of the National Tax Administration shall provide confirmation of the posting of the NSP and other letters to the extent related to the application of the provisions of Art. 86g-86i, by electronic means of communication, to the electronic address provided by the transferor in the information on the tax scheme. ";

8) in art. 86j:

a) § 4 is replaced by the following:

"§ 4. The information provided, referred to in § 1, including the data indicated in § 2 or 3, shall be signed by:

1) natural person - in the case of a taxpayer who is a natural person,
2) a person authorized by a foreign entrepreneur to represent him in a branch - in the case of a taxpayer who is a foreign entrepreneur having a branch operating on the territory of the Republic of Poland,
3) a person authorized to represent - in the case of other taxpayers

- it is not allowed to sign this information by proxy. ",

b) § 5 is deleted;

9) in art. 86m, the following § 4 is added:

"§ 4. The proceedings regarding the imposition of a financial penalty referred to in § 1 shall apply mutatis mutandis to the provisions of section IV, with a decision on the imposition of a financial penalty may be appealed to the minister competent for public finance.";

10) in art. 86n, the following § 4 is added:

"§ 4. The minister competent for public finance may, by regulation, authorize another body of the National Tax Administration to perform the tasks of the Head of the National Tax Administration, referred to in art. 86g-86ia, specifying the detailed scope of the authorization and authorized bodies, with a view to ensuring the efficient and effective performance of these tasks. ";

11) after art. 86n, the following Article shall be inserted: 86 is added:

"Art. 86na. Special power of attorney to act in a matter within the scope of application of art. 86b-86ia also authorizes to act in other matters within the same scope, unless the power of attorney states otherwise. ";

12) art. 86o is replaced by the following:

"Art. 86o. To the extent not regulated in art. 86b-86ia, the provisions of Art. 120, art. 125, art. 126, art. 129, art. 130, art. 135, art. 140, art. 165 § 3b, art. 165a, art. 168, art. 170, art. 171, art. 189 § 3, art. 208, chapter IV chapter 3a, chapter 5 excluding art. 144a § 1b, chapters 6, 7, 14, 16 and 23 and chapter VIIIA. "

Art. 6. IN Act of 10 September 1999 - The Tax Penal Code (Journal of Laws of 2020, items 19, 568 and 695) the following changes shall be introduced:

1) in art. 53 § 30c is replaced by the following:

"§ 30c. The terms 'summary information', 'split payment mechanism' and 'call-off stock warehouse procedure' used in Chapter 6 of the Code have the meaning given to them in the Act of 11 March 2004 on tax on goods and services (Journal of Laws of 2020, items 106, 568, 1065 and 1106). ";

2) after art. 80f, the following Art. 80g as follows:

"Art. 80g. § 1. Who, contrary to the obligation, does not submit a notice on the operation of the warehouse used in the call-off stock type warehouse procedure or submits it after the deadline or provides data inconsistent with the actual state,

subject to a fine for tax offense.

§ 2. The penalty specified in § 1 shall also apply to those who, contrary to the obligation, do not submit a notification about a change in the data contained in the notification referred to in § 1, or submit them after the deadline or provide data inconsistent with the actual state. ".

Art. 7. IN the Act of 16 November 2016 on the National Tax Administration (Journal of Laws of 2020, items 505, 568, 695 and 1087) is amended as follows:

1) in art. 62 in paragraph 5 in item 11, a comma is added at the end and the following item 12 is added:

"12) compliance with tax law provisions regarding the obligations of taxpayers and taxpayers of the tax added value of warehouse keepers, in which goods are introduced in a call-off stock warehouse procedure, referred to in Section II Chapter 3a of the Act of 11 March 2004 on tax on goods and services ";

2) in art. 84 in paragraph 1 item 4 is replaced by the following:

"4) referred to in art. 62 paragraph 5 points 1-3, 5-7 and 10-12 ".

Art. 8. IN the Act of March 2, 2020 on special solutions related to the prevention, counteracting and combating of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws, item 374, 567, 568, 695, 875 and 1086) in Art. 31y is added section 3 is added:

"3. The minister competent for public finance may, by regulation, extend the deadlines associated with the provision of information on tax patterns within the meaning of art. 86a § 1 point 10 of the Act of August 29, 1997 - Tax Code or the exchange of tax information with other countries, having regard to the period of validity of the state of epidemic threat and the state of epidemic in connection with COVID-19 and the effects caused by them, or the content of the findings, including to the extent undertaken by the European Union, the Organization for Economic Cooperation and Development or the countries participating in the exchange of this information. "

Art. 9. Until December 31, 2022, the provisions of Art. 16p paragraph 1 and 2 of the act amended in art. 1 shall not apply to discrepancies in the qualifications of hybrid structures within the meaning of Art. 16n paragraph 1 point 18 of the Act amended in art. 1 arising from the payment of interest on the financial instrument within the meaning of Art. 16n paragraph 1 point 4 of the Act amended in art. 1 to a related entity within the meaning of Art. 16n paragraph 1 point 14 of the Act amended in art. 1, if the following conditions are jointly met:

1) this instrument:

a) has features of debt cancellation or conversion,

b) issued:

- solely for the purpose of meeting the loss-coverage requirements applicable to the banking sector and it is recognized as such in the taxpayer's loss-coverage requirements,
- in connection with financial instruments within the meaning of art. 16n paragraph 1 point 4 of the Act amended in art. 1, having the features of an instrument of debt cancellation or conversion at the level of the parent company,
- at the level necessary to meet the applicable requirements regarding the capacity to absorb losses,

c) it was not issued as part of a structural arrangement within the meaning of 16n paragraph 1 point 21 of the Act amended in art. 1;

2) the total net deduction in relation to the capital group required under the accounting regulations to prepare consolidated financial statements as part of the reconciliation does not exceed the amount that would have been obtained had the taxpayer issued such a financial instrument directly on the market.

Art. 10. 1. For goods brought before 1 July 2020 in the consignment warehouse in question
in art. 2 point 27c of the act amended in art. 2, in its current wording, the provisions of Art. 2 point 27c and 27d, art. 12a and art. 20b of the act amended in art. 2, in its current wording, but no longer than until the day following the day on which the 24-month period expires from the date of entry of the goods into the consignment warehouse.

2. For goods brought before 1 July 2020 to a place corresponding to the consigny warehouse
referred to in art. 2 point 27c of the act amended in art. 2, in its current wording, the provisions of Art. 20a, art. 21 paragraph 6 point 2 lit. bi art. 29a section 1, 3 and 4 of the Act amended in Art. 2, in its current wording.

Art. 11. 1. If in the period from 1 January 2020 to 30 June 2020, the goods have been shipped or transported by
established from the territory of a Member State other than the territory of the country within the territory of the country, subject to the conditions referred to in Article 13a paragraph 2 of the Act amended in art. 2, it is considered that there was a movement of goods in a call-off stock warehouse procedure, referred to in Chapter II, Chapter 3a of this Act.

2. In the case referred to in para. 1, the taxpayer or the taxpayer of the value added tax operating the warehouse,
to which the goods have been introduced and were not removed from it before the date of entry into force of this Act, within 14 days from the date of entry into force of this Act shall submit the notification referred to in art. 13f of the act amended in art. 2.

Art. 12. 1. If in the period from 1 January 2020 to 30 June 2020, the goods have been shipped or transported by
from the territory of the country to the territory of a Member State other than the territory of the country, subject to the conditions referred to in Article 13h paragraph 2 of the Act amended in art. 2, it is considered that there was a movement of goods in a call-off stock warehouse procedure, referred to in Chapter II, Chapter 3b of this Act.

2. The condition referred to in art. 13h paragraph 2 point 4 of the Act amended in art. 2, shall be considered satisfied if
by July 25, 2020, the taxpayer shall submit for the months January, February, March, April or May:

1) summary information referred to in art. 100 paragraph 1 of the Act amended in art. 2, in the wording given by this Act - if for January, February, March, April or May he did not submit the summary information referred to in art. 100 paragraph 1 of the Act amended in art. 2, in its current wording, or

2) correction of the summary information referred to in art. 101 of the Act amended in art. 2 - if for the months of January, February, March, April or May submitted the summary information referred to in art. 100 paragraph 1 of the Act amended in art. 2, in its current wording.

Art. 13. 1. Promoter within the meaning of art. 86a § 1 item 8 of the Act amended in Art. 5 forwards to the Head of the National Ad
of the Tax Ministry, by 31 July 2020, information on the cross-border tax scheme within the meaning of Art. 86a § 1 item 12 of the Act amended in Art. 5, if the first activity related to its implementation within the meaning of Art. 86a § 1 item 17 of the Act amended in Art. 5 was made in the period from June 26, 2018 to June 30, 2020. The provisions of Art. 86b § 2-8, art. 86d § 1 and art. 86e of the act amended in art. 5, as amended by this Act, shall apply accordingly.

2. When making for the purposes of para. 1 assessment of possession by a cross-border tax scheme as defined
Art. 86a § 1 item 12 of the Act amended in Art. 5 of the special identification feature referred to in art. 86a § 1 item 13 lit. and the second indent of the Act amended in Art. 5, in the wording given by this Act, the countries and territories indicated on the list referred to in art. 86a § 10 point 1 of the act amended in art. 5, as of July 1, 2020.

3. In the cases referred to in art. 86c § 1 and 2 and art. 86j § 2 and 3 of the act amended in art. 5, the beneficiary
within the meaning of art. 86a § 1 point 3 of the Act amended in Art. 5 provides the Head of the National Tax Administration by 16 August 2020 with information on the cross-border tax scheme referred to in para. 1. The provisions of art. 86c § 3 and 4, art. 86d § 1 and art. 86e of the act amended in art. 5, as amended by this Act, shall apply accordingly.

4. In the case referred to in art. 86d § 4 of the act amended in art. 5, supporting within the meaning of art. 86a
§ 1 point 18 of the Act amended in art. 5 provides the Head of the National Tax Administration, by 31 August 2020, with information on the cross-border tax scheme referred to in para. 1. The provisions of art. 86d § 3, 6 and 7 and art. 86e of the act amended in art. 5 shall apply accordingly.

5. In the case referred to in art. 86d § 5 of the act amended in art. 5, supporting within the meaning of art. 86a
§ 1 point 18 of the Act amended in art. 5 is obliged to inform in writing, by 31 August 2020, the beneficiary within the meaning of art. 86a § 1 point 3 of the Act amended in Art. 5 or promoter within the meaning of art. 86a § 1 item 8 of the Act amended in Art. 5, commissioning him activities that in his opinion reconciliation within the meaning of art. 86a § 1 item 16 of the Act amended in Art. 5 referred to in para. 1, constitutes a tax scheme about which information should be provided to the Head of the National Tax Administration. The provisions of art. 86d § 5 second sentence and § 7 and art. 86e of the act amended in art. 5 shall apply accordingly.

6. If more than one entity is required to provide information on the tax scheme cross-border referred to in paragraph 1, and information about this scheme was forwarded to the Head of the National Tax Administration by June 30, 2020, the obligation referred to in para. 1, 3 and 4, are performed by the entity that previously provided this information to the Head of the National Tax Administration.

7. If the cross-border tax scheme referred to in para. 1, constitutes the tax scheme of honored within the meaning of art. 86a § 1 item 11 of the Act amended in Art. 5, promoter within the meaning of Art. 86a § 1 item 8 of the Act amended in Art. 5 or supporting within the meaning of art. 86a § 1 item 18 of the Act amended in Art. 5, who provided the Head of the National Tax Administration with information on this tax scheme pursuant to para. 1 or 4, provide the Head of the National Tax Administration, by 31 August 2020, identification data of the beneficiary within the meaning of Art. 86a § 1 point 3 of the Act amended in Art. 5, to whom in the period from June 26, 2018 to June 30, 2020 they made this tax scheme available, specified in art. 86f § 1 item 1, 9 and 11 of the Act amended in Art. 5, in the wording given by this Act, indicating NSP within the meaning of Art. 86a § 1 item 5 of the Act amended in Art. 5, hereinafter referred to as "NSP". The provision of art. 86f § 4, second sentence, of the Act amended in Art. 5 shall apply accordingly.

8. To provide information based on the provisions of para. 1 and 3-7 provisions of art. 86f-86ia, art. 86n § 1 and 2 and Art. 86o of the act amended in art. 5, in the wording given by this Act, shall apply accordingly, with the provision of information based on the logical structure in force since July 1, 2020.

Art. 14. The first list referred to in art. 86a § 10 point 1 of the act amended in art. 5, the minister competent for public finance announces by July 7, 2020, as of July 1, 2020.

Art. 15. As of July 1, 2020, NSP issued before that day on cross-border tax schemes within the meaning of Art. 86a § 1 item 12 of the Act amended in Art. 5 become invalid. The provision of art. 86i § 2 point 1 of the act amended in art. 5 shall not apply.

Art. 16. To grant NSP cross-border tax schemes within the meaning of Art. 86a § 1 item 12 of the Act amended in Art. 5, about which information was provided pursuant to art. 13, provisions of art. 86g of the act amended in art. 5, in the wording given by this Act, shall apply accordingly, with the confirmation of granting the NSP referred to in Art. 86g § 2a of the act amended in art. 5, contains NSP and data indicated only in the information provided pursuant to art. 13.

Art. 17. In the case of information on tax schemes within the meaning of art. 86a § 1 item 10 of the Act amended in Art. 5, submitted to the Head of the National Tax Administration by 30 September 2020 confirmation of granting the NSP, referred to in art. 86g § 2a of the act amended in art. 5, is issued immediately, but no later than within 30 days from the date of receipt of correct information about this tax scheme by the Head of the National Tax Administration.

Art. 18. Information referred to in art. 88b paragraph 1 of the Act amended in art. 3, containing data received until September 30, 2020, shall be forwarded by the Head of the National Tax Administration by October 31, 2020.

Art. 19. Special powers of attorney to act in a matter within the scope of application of the provisions of art. 86b-86i of the Act amended in Art. 5, in the current wording, submitted and canceled by 30 June 2020 shall become special powers of attorney, as referred to in Art. 86 of the Act amended in art. 5.

Art. 20. The existing implementing provisions issued on the basis of art. 102 section 1 of the Act amended in art. 2 shall remain in force until the day of entry into force of new implementing regulations issued on the basis of art. 102 section 1 of the Act amended in art. 2, however not longer than for six months from the date of entry into force of this Act.

Art. 21. 1. In the years 2020–2029, the maximum limit of expenditure from the state budget for implementation tasks resulting from acts amended in art. 3 and art. 5, in the wording given by this Act, amounts to PLN 37 370 000, including:

1) 2020 - PLN 4,490,000;

2) 2021 - PLN 3,170,000;

3) 2022 - PLN 3,330,000;

4) 2023 - PLN 3,430,000;

5) 2024 - PLN 3,540,000;

6) 2025 - PLN 3,650,000;

7) 2026 - PLN 3,760,000;

8) 2027 - PLN 3,880,000;

9) 2028 - PLN 4,000,000;

10) 2029 - PLN 4,120,000.

2. In the event of exceeding or the threat of exceeding the expenditure limit referred to in para. 1, given financial year, a corrective mechanism is applied consisting in limiting the tangible costs of the minister competent for public finances related to the implementation of tasks arising from acts amended in art. 3 and art. 5, as amended by this Act.

3. The authority competent to implement the corrective mechanism referred to in para. 2, is the minister competent for public finances.

4. The authority competent to monitor the use of the expenditure limit referred to in para. 1, is the minister competent for public finances.

Art. 22. The provisions of Chapter 3a of the Act amended in Art. 1 and the provision of art. 9 apply to income (revenues) obtained in the tax year starting after December 31, 2020.

Art. 23. The Act shall enter into force on 1 July 2020, except for:

1) Art. 8, which shall enter into force on the day following the day of its publication;

2) Art. 1, art. 4 and art. 9, which shall enter into force on January 1, 2021.

The President of the Republic of Poland: *A. Duda*