



Tax
Administration

Professional, modern and customer-friendly

2015





Tax Administration plays a very important role in financial stability of the state as it is responsible for efficient tax collection. In order to be successful in fulfilling their duty, tax authorities need to adjust to ever changing reality. Tax authorities also need to be willing to change and improve the work organisation and functioning of the Tax Administration.

The current modernisation of the Tax Administration involves legislative and organisational changes, as well as activities in the area of IT. The consolidation of supporting processes implemented in April 2015 and the Tax Administration act which is about to come into effect will make it possible to create optimal organisational structures and conditions in order to enforce customer-friendly changes. Service centres, introduction of the institution of taxpayer's assistant, specialised tax offices to assist large institutions and companies, as well as turning the National Tax Information into a separate entity will definitely improve the level of services rendered by tax offices.

Tax Administration is moving on to a customer-friendly approach, providing taxpayers with state-of-the-art service centres, improving call-centres and the system of on-line available and interactive forms and returns. Before I became the Minister of Finance, I could already experience changes within the Tax Administration. Today, as the Minister of Finance, I feel very proud every time I hear a positive opinion about competence and openness of tax officers.

Creating an on-line platform which could facilitate a fully electronic contact with one's tax office is a natural step further. The tax portal will include individual accounts with complete information for taxpayers on their taxes, finances and operations. The portal will also automatize the settlement processes (pre-completed tax return with the possibility to accept it) as well as a great number of other processes regarding the information and registration duties, starting a business

activity, public procurement etc. This centralised system will relieve citizens of many procedural duties.

Tax Administration operating this way will definitely increase the level of tax law obedience and increase its efficiency in the coming years. The changes within the organisation itself also exert positive influence as they aim at better and more efficient coordination of its activities. Those of you who search for more detailed information are more than welcome to visit the website of the Ministry of Finance.

I wish you a pleasant reading.

A handwritten signature in black ink that reads "Mateusz Szczurek". The signature is written in a cursive, slightly slanted style.

Mateusz Szczurek
Minister of Finance



Tax
Administration



32 years after re-establishing tax offices and tax chambers the time has finally come to create Tax Administration as an institution in which all tax offices and chambers are organised and managed in a harmonised and uniform manner. I hope that the institutionalisation of Tax Administration with its mission to "Help with paying taxes for our common good" will give tax officers a lot of satisfaction and pride in their duties.

History shows that administration needs to adjust to the changing legal and technological circumstances, demands of the environment and citizens' expectations. The fact that we live in the times of ever faster technological developments and increasing customer demands means that we have to adjust our administration to the requirements of the environment. The open world and the possibility to learn about standards and solutions implemented in other countries make it easier, both for us as well as for our customers, to make comparisons. The public administration costs borne by the society and expectations of the highest standards of public services place demands on the Tax Administration.

One could say that today, in the fast developing world and increasing expectations, the only thing we can be sure of is the change. An organisation which fails to evolve, in fact, makes a regress and is not able to keep up with its clients. However, changes and transformations need to be assessed from the point of view of social and public benefits achieved at the lowest costs in the form of disturbance of service provision, as an element of organisation's development.

The modernisation of Tax Administration aims at putting the taxpayer in the centre of attention. The changes implemented in the entire organisation should help in addressing the needs and expectations of taxpayers so that they are able to fulfil their tax duties in an easier and more efficient manner. Tax offices and chambers become modern organisations which are open to their clients' needs and support taxpayers in fulfilling their duties and obligations. Making contacts with taxpayers' as easy as possible is the priority and the way to fulfil the expectations, which brings immediate effects. A constantly growing number of e-returns is the best illustration of this phenomenon.

The transformation was initiated with the act on tax offices and tax chambers, which made it possible to consolidate supporting processes and provide more staff to perform basic tasks (assistance, proceedings, inspection and enforcement). At the same time, processes are becoming standardised and uniform activities and management are introduced to the Tax Administration. Since 2014, we have been reinforcing the risk analysis processes for determining the reaction to occurrences disturbing diligent fulfilment of tax duties. The new Tax Administration Act will make it possible to render services to taxpayers in a comprehensive and comfortable way, regardless of the taxpayer's place of residence, support newly established business entities for the period of 18 months following their registration as taxpayers by a taxpayer's assistant, focus the work of specialised tax offices on large and strategic taxpayers. In also provides for establishing specialised National Tax Information Offices for certain types

of taxes and creating a Central Register of Tax Information. All these activities enable the implementation of customer-friendly policy and the pursuit of a deep structural reform of the Tax Administration. The development objectives for the next five years will be included in the strategy of the Tax Administration so that this development is thoroughly planned and each and every officer is able to join it.

The improvement of quality of services of the Tax Administration can be illustrated by opinions that businessmen have on tax offices. Certificates, letters of gratitude and congratulations show that this work is recognised and valued. It is possible thanks to the implementation of new technologies and the improvement of organisation of tax offices, as well as the involvement of the Tax Administration officers who perform their duties with great diligence and involvement.

I wish to encourage you to learn more about our activities.

Jacek Kapica
Under-secretary of State
in the Ministry of Finance



DZIENNIK USTAW POLSKIEJ RZECZYPOSPOLITEJ LUDOWEJ

Warszawa, dnia 31 grudnia 1982 r.

Nr 45¹⁾

289
USTAWA

z dnia 29 grudnia 1982 r.

o urzędzie Ministra Finansów oraz urzędach i izbach skarbowych.

Art. 1. Minister Finansów jest naczelnym organem administracji państwowej kierującym sprawami finansowymi gospodarki narodowej oraz oddziałującym na jej funkcjonowanie i rozwój, stosownie do potrzeb społecznych i gospodarczych, zgodnie z polityką Państwa.

Art. 2. Do zakresu działania Ministra Finansów należy:

- 1) opracowywanie budżetu Państwa oraz planu obrotów płatniczych z zagranicą, planu bilansu płatniczego, a także sprawowanie pieczy nad ich realizacją,
- 2) opracowywanie bilansu finansowego Państwa oraz dokonywanie analiz sytuacji finansowej Państwa,
- 3) opracowywanie we współpracy z Komisją Planowania przy Radzie Ministrów, Narodowym Bankiem Polskim i właściwymi organami administracji państwowej założeń polityki finansowej Państwa oraz w są-

*) Ostatni numer w 1982 r.

kreście określonym w przepisach innych ustaw koordynacja realizacji tej polityki.

- 4) opracowywanie zasad systemu finansowego państwowych jednostek organizacyjnych oraz współdziałanie w opracowywaniu systemów finansowych pozostałych jednostek gospodarki uposażeniowej,
- 5) opracowywanie założeń systemu opodatkowania jednostek gospodarki uposażeniowej, nie uposażeniowej i osób fizycznych, organizowanie poboru podatków i innych świadczeń pieniężnych na rzecz Skarbu Państwa,
- 6) ustalanie zasad planowania finansowego i rachunkowości jednostek gospodarki uposażeniowej, weryfikacja rocznych sprawozdań finansowych (bilansów) przedsiębiorstw państwowych i innych państwowych jednostek organizacyjnych oraz sprawowanie ogólnego nadzoru nad działalnością biogłych księgowych,



HISTORY OF TAX ADMINISTRATION IN POLAND

The history of modern Tax Administration in Poland dates back to 1918. This is the year in which Poland regained its independence and the territories which had remained under the rule of three different countries became reunited. These events generated the need to create a unified tax system.

Between 1920 and 1923, the Polish tax system was reunited. It took its final shape in 1925 and it was finally confirmed on 15 March 1934 by means of adopting the Tax Ordinance Act which governed the general tax law. The Second World War put a halt to the dynamic growth of the Tax Administration.

The Polish tax system started to revive in the mid 1945 under the supervision of the Minister of Finance. The ten authorities very quickly overruled the Tax ordinance of 1934 and substituted it with decrees on tax obligations of 16 May 1946, on tax proceedings and the decree on penal tax law of 11 April 1947.

The foundations of the today's Tax Administration have been laid by the two legal acts: the act of 1975 on two-tier public administrative authority and the amendment of the act on people's councils which created Regional Boards of Public Income and Financial Control – the bodies of the Ministry of Finance, and then the act of 1980 on tax obligations. Structural changes brought by the implementation of these two acts paved the way for another act which was passed in December 1982. Under this act, tax offices and chambers

were established on 1 January 1983. It was a starting point for the reforms leading to the creation of the current Tax Administration system. A comprehensive reform of the Tax Administration took place during the times of the systemic transformation and in the early 1990s. This is when tax offices underwent major changes in terms of their scope and types of activity, management and internal structure as well as work methods. They became fully independent first-instance authorities with a standardised scope of activity, including all stages of tax, auditing, enforcement and penal fiscal proceedings.

On 1 January 1992, long preparatory works culminated in the launch of a tax reform and implementation of two new acts: the Personal Income Tax Act and the Corporate Income Tax Act. One and a half years later, in July 1993, the value added tax was introduced and the excise duty was reformed. Such major changes of the tax system made it necessary to introduce further reforms related to the structure of tax offices and chambers. The next important change was a result of the new Act on the Registration and Identification of Taxpayers. This legislative act entered into force on 1 January 1996 and obliged the Tax Administration to accept, verify, register and render decisions on assigning tax identification numbers (NIP) to all taxed entities which operate in Poland. In the summer of 1997, the Tax Ordinance Act entered into force. Because it covers a wide range of issues related to tax law, it is often called "the tax constitution." The act has been amended and consolidated

a number of times and its current version regulates the tax procedure including: tax obligations, tax information, tax proceedings, tax auditing, control activities and fiscal secrecy. Its provisions are applicable to taxes, fees and non-tax receivables of the state budget and budgets of local authorities.

After many amendments and harmonisation, the act in its present shape governs the tax procedure, including such matters as tax obligations, tax information, tax proceedings, tax inspections, audits and tax secrecy. The scope of application of the regulation includes taxes, charges and non-tax budgetary revenues of the state and local entities.

On 1 May 2004, Poland became a member of the European Union, which brought significant changes to the value added tax. A new act regulating this tax came into force. The former import and export between Poland and EU countries became intra-Community trade. The process of assigning EU tax identification numbers was initiated.

At present, the Tax Administration in Poland is in the process of implementing changes aimed at streamlining the operation of tax authorities, supporting the entities which service tax authorities and implementing state-of-the-art means of interacting with taxpayers. The transformation was initiated in 2015 with the act on tax offices and tax chambers, which made it possible to consolidate supporting processes and provide more staff to perform basic tasks (assistance, proceedings, inspection and enforcement). At the same time, processes are becoming standardised and uniform activities and management are introduced to the Tax Administration. Another step will be the adoption of the new Tax Administration Act, which is planned for 1 January 2016. The new law provides for solutions which will help the taxpayer to understand the system and its processes by means of creating a system of servicing and supporting the taxpayer. This, in turn, will influence the level of services provided by the Tax Administration and it will emphasise its supportive role.

- The most important changes include:
- launching a taxpayer support system in the area of unassisted, correct and voluntary fulfilment of tax obligations (e.g. by means of opening service centres, establishing an institution of a taxpayer assistant and wide access to tax information via the internet)
 - changes in the operation of specialised tax offices
 - centralised tax information system



STRUCTURE

The mission of the Tax Administration

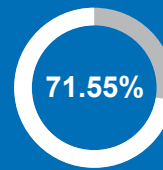
We help with paying taxes for our common good

2014



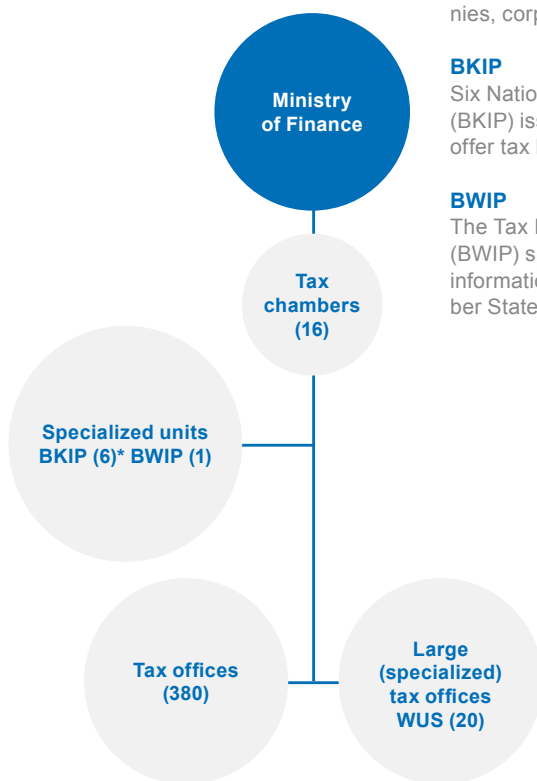
PLN 212 684 852 161

In 2014, tax offices and tax chambers collected the revenue amounting to PLN 212 684 852 161.



In 2014, tax revenue and non-tax budgetary receivables made up for nearly 71.55% of the state budget revenue.

Structure of organisational entities of the Tax Administration which report to the Minister of Finance



WUS

Twenty large (specialized) taxpayer offices (WUS) serve only the so-called large taxpayers (e.g. the largest companies, corporations, banks).

BKIP

Six National Tax Information Offices (BKIP) issue individual tax rulings and offer tax law advice (via call centre).

BWIP

The Tax Information Exchange Office (BWIP) specializes in exchanging tax information with European Union Member States and other countries.

The act of 15 January 2015 amending the act on customs service, the act on tax offices and tax chambers and other selected acts – the amendment of the act on tax offices and tax chambers which facilitated the consolidation of supporting processes and strengthening taxpayer support and risk analysis process. Tax chambers and their subordinate tax offices became a single budgetary unit, and all their employees at provincial level are supervised by the same employer, namely the tax chamber. These changes should result in higher efficiency, better transparency and shorter reaction time of Tax Administration activities, as well as higher effectiveness in coordinating tasks and the level of public services.



OBJECTIVES

The principles of structure and activity of the Tax Administration are defined in the Act of 21 June 1996 on Tax Offices and Chambers which will be replaced with the act on Tax Administration.

The institutions which make up the Tax Administration system are responsible for collecting taxes and other receivables in the most effective, fair and efficient manner in order to secure a constant and timely influx of revenue into the state budget. When the Tax Administration pursues this objective, it remains friendly to citizens and makes use of an effective audit system, modern computer technologies as well as knowledge and experience of its qualified staff. Its structure includes non-consolidated government administration authorities of the first and second instance who report to the Minister of Finance, i.e. heads of tax offices and directors of tax chambers. Heads of tax offices perform their tasks with the support of tax offices while directors of tax chambers are helped by tax chambers.

Powers of the Minister of Finance:

- exercising general supervision over tax issues,
- organising collection of taxes and other budget receivables,
- drawing tax law,
- exempting groups of taxpayers from tax collection.

Main duties of directors of tax chambers:

- supervising tax offices,
- internal risk management, including identification of risk areas which may affect proper fulfilment of tax obligations,
- examining appeals in cases decided by tax offices,
- examining appeals against decisions issued by directors of fiscal control offices,
- granting product subsidies and accounting for them,
- performing other tasks defined in separate provisions.

Main duties of heads of tax offices:

- determining and collecting taxes and non-tax budget receivables (as well as other receivables due under separate regulations, except for taxes and budgetary receivables which are determined and collected by other agencies),

- registration of taxpayers and receiving tax returns
- performing tax audits and inspections,
- distributing and remitting budget revenue between the state budget and local community budgets (in accordance with the rules provided for in other regulations),
- performing administrative enforcement work,
- cooperating with the National Centre of Criminal Information within the scope necessary to carry out his or her statutory duties,
- disposing funds on the bank account of a given tax office,
- supporting taxpayers in proper fulfilment of their tax obligations,
- performing other tasks defined in separate provisions.

Scope of activity of tax offices:

- conducting investigations in cases involving tax offences and minor offences,
- acting as a public prosecutor in cases involving tax offences and minor offences,
- executing financial penalties.

In 2014, every Tax Administration employee brought in the state budget revenue amounting to PLN 5 038 000. Every PLN 1 which was spent in 2014 on activities of the Tax Administration yielded PLN 61.42 of revenue.



Cooperation with other entities

Within the scope of its statutory duties, the Tax Administration closely cooperates with many state and local government authorities. The most important ones include fiscal control offices as well as customs chambers and offices, all of which also report to the Minister of Finance.



TAX SYSTEM

The legal basis of imposing tax obligations in Poland is the Constitution of the Republic of Poland of 2 April 1997.

Under article 217 of the Constitution, the imposition of taxes as well as other public imposts, the specification of those subject to the tax and the rates of taxation, categories of taxpayers exempt from taxation, as well as the principles for granting tax reliefs and remissions shall be by way of legislation.

At present, the Polish tax system distinguishes 13 types of direct and indirect taxes. They all comprise a single system both in the legal and economic sense. They are interrelated and together they make the Polish tax system.

Direct taxes:

- personal income tax (PIT),
- corporate income tax (CIT),
- inheritance and donation tax,
- tax on civil law transactions,
- agricultural tax,
- forest tax,
- real estate tax,
- tax on means of transport,
- tonnage tax,
- tax on extraction of certain minerals

Indirect taxes:

- Value Added Tax (VAT),
- excise duty,
- gambling and lottery tax.

Taxes constitute the primary source of revenue for the state. They provide financing for its operations and serve as a tool of income redistribution between individual groups of taxpayers (also between the state and local governments). Taxes also work as a stimulus. By means of lowering tax rates and granting tax reliefs or tax remissions, they can support certain economic processes which are of great importance from the point of view of the state and its citizens.

Number of PIT, CIT and VAT taxpayers in 2014

Number of PIT taxpayers	17 247 051
Number of CIT taxpayers	493 411
Number of VAT taxpayers	2 590 184
Population	38 538 447 mln*

*data for 2011

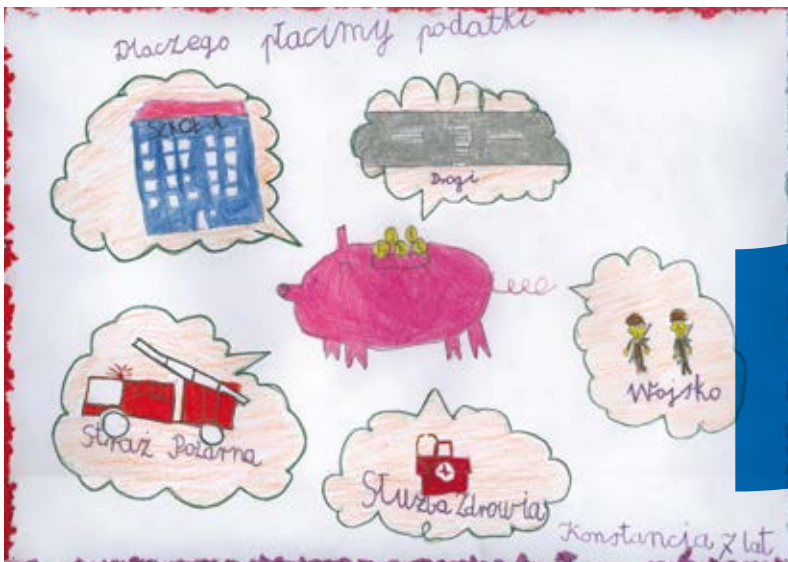
General provisions of tax law and obligations arising from them are regulated in the Tax Ordinance Act of 29 August 1997.

Tax revenues from PIT, CIT and VAT in 2014

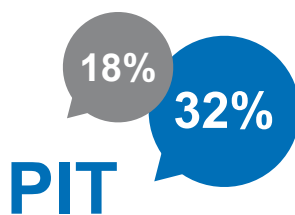
PIT	PLN 78 127 386 000
CIT	PLN 29 709 279 000
VAT	PLN 104 048 396 000
IN TOTAL	PLN 211 885 061 000

The Polish tax system is mainly based on self-assessment, which means that a taxpayer calculates the tax base and tax due by himself/herself and then pays it to the bank account of an appropriate tax office.





THE MOST IMPORTANT TAXES



PIT (Personal Income Tax) is a personal tax. This means that every individual attaining income is subject to this tax.

In 2015, PIT is paid according to a progressive tax scale, i.e. at a rate of 18% and 32%.

Other forms of taxation of individuals (upon meeting specified conditions) are:

- 19% flat tax,
- lump-sum tax.

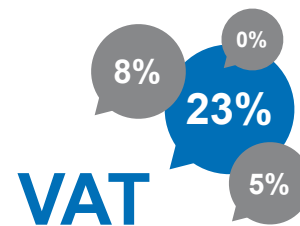


CIT (Corporate Income Tax) is a tax imposed on legal entities. CIT taxpayers in Poland include:

- legal persons,
- organisational units without legal personality,
- tax capital groups,
- companies without legal personality with offices or management boards in another state.

On general terms, the subject of the corporate income tax is any income regardless of the kind of revenue sources.

In 2015, the rate of corporate income tax is 19% of the tax base.



VAT is a tax on goods and services which constitutes the main source of revenue for the state budget. A taxpayer calculates the tax by himself/herself and then pays it to the bank account of an appropriate tax office. The amount of tax is the difference between the VAT received from sale of goods or services and the VAT paid when making a purchase.

Since 1 January 2011, the standard VAT rate has been 23%. To some goods and services reduced VAT rates of 8%, 5% and 0% apply. The legislator has also provided for VAT exemptions.

VAT has been present in the Polish tax system since 1993. On 1 May 2004, it was harmonised with the EU VAT system.

European Union law provides for certain rules governing VAT so that this tax does not constitute an obstacle to the free movement of goods in the EU. The most important of them are:

- neutrality,
- universality,
- avoidance of double taxation and lack of taxation and non-taxation,
- observance of the rules of competition.

EMPLOYEES

Civil service



Works of the Tax Administration are improved through modern and effective human resources management.

Management standards are becoming increasingly unified thanks to the 2012 Ordinance of the Head of Civil Service on the Standards of Human Resources Management in Civil Service. The standards are relevant to five areas: organisation of human resources management, recruitment and initial training, motivating, development and further training, termination of an employment relationship.

Recruitment of Tax Administration staff is governed by the principles of openness, transparency and competitiveness.

Owing to recruitment procedures, vacancies can be filled with the most suitable candidates who are most likely to perform tasks in the manner which leads to the accomplishment of goals set for their positions and offices they work at. In the later phases of their professional development,

The main principles which are relevant to the recruitment process are defined in the Act of 21 November 2008 on Civil Service.

Furthermore, on 26 November 2011, disabled candidates were given priority in the selection process of civil servants under the Act Amending the Act on Civil Service and Some Other Acts. The Act upheld the basic principles of openness and competitiveness but, at the same time, created conditions which, when met, give priority to a disabled person in the recruitment process.

employees undergo trainings which are relevant to their work and are chosen in accordance with the Individual Program of Professional Development.

In order to fulfil their duties well, Tax Administration employees need to work according to several basic principles: the principle of professionalism, indicating that they should have appropriate knowledge and skills, as well as the principles of impartiality, reliability and public service, which imply that employees are supposed to serve citizens.

2014

38 557
people employed
in tax offices

3 774
employed
in tax chambers

Professionalism of tax offices and chambers' employees is not only verified on a day-to-day basis by taxpayers but is also evaluated by various organisations and media outlets. Business Centre Club in cooperation with the Ministry of Finance organises the annual nationwide contest for "The Entrepreneur-Friendly Tax Office" while the "Dziennik Gazeta Prawna" daily creates a rank of tax offices and chambers.

Tax Administration employees make for 34.6% of all civil servants (source: website of the Head of Civil Service).

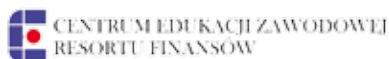
Training system

Regular trainings are essential for creating and maintaining a stable team of Tax Administration employees who, on the one hand, have the best qualifications and experience and, on the other hand, fulfil their duties in an efficient and effective manner.

Types of trainings and their curricula are chosen in accordance with the character of tasks which are assigned to the Tax Administration and the particular mode of operation which is characteristic of its organisational units. Trainings are supposed not only to equip staff with new knowledge and better skills but also to shape the professional conduct of employees.

The unified system of trainings which is implemented in all Tax Administration entities guarantees that the quality of customer service is constantly improved, e.g. through:

- ensuring that the law is interpreted in a consistent manner,
- supporting professional development and progress in career paths,
- spending public funds on trainings in an effective manner.



The Tax Administration training system is managed by the Ministry of Finance Centre for Professional Education (CEZRF).

The main objectives of CEZRF include:

- educating and developing skills of Tax Administration employees through the application of modern training programmes, methods and tools (including e-learning),
- planning and organising educational activities,
- conducting educational projects in cooperation with higher education institutions (including specialised postgraduate studies),
- organising trainings with foreign experts as well as congresses, conferences etc.

The basic element of the current tax administration training system is the system of internal trainers who prepare training programmes and materials which make for core curricula of both national-level trainings organised by CEZRF and regional trainings.

CEZRF
e-learning trainings
in 2014

87 trainings

48 849 trained
employees of tax
offices and chambers

CEZRF
stationary trainings
in 2012-2014

2354 trainings

14 970 trained
employees of tax
offices and chambers



The Ministry of Finance ATENA2 E-Learning Service is a modern system which complements the traditional system of trainings. Its most important advantages include:

- making trainings more accessible,
- standardising knowledge,
- making trainings available in any place and time,
- adjusting the speed of training to individual preferences,
- assessing learners' progress in an easy and prompt manner,
- reducing costs of trainings.



Fiscal Administration Day

In 2008, the Fiscal Administration Day was established to be celebrated on 31 July. It is a special day for all employees of Tax Administration and Fiscal Control.

“Decoration of Honour for Services to the Fiscal Administration of the Republic of Poland”

Tax offices and chambers as well as fiscal control offices perform a very wide range of tasks which are of great importance to the efficient functioning of the state. “Decoration of Honour for Services to the Fiscal Administration of the Republic of Poland” is intended to honour the dedication and merits of Tax Administration employees as well as other people who have contributed to the improvement of taxation through their work in Poland and abroad.

Decorations can be bestowed for:

- special achievements in improving taxation,
- services related to developing and fostering international cooperation in taxation,
- active and effective work for the benefit of taxation, including activities aiming to improve the quality of customer service.

There are two classes of decorations: golden for 1st class and silver for 2nd class.

E-learning trainings delivered to the Tax Administration in 2013-2014

40 300 existing user accounts

86 248 course completion certificates issued



TAXPAYER SERVICE

The Tax Administration is nowadays much more than the mechanism for providing revenue for the state budget. It is a modern and professional system which balances both service and control functions, assists taxpayers in fulfilling their tax obligations, provides information on tax procedures and principles and raises

awareness and acceptance of the Polish tax law.

These tasks can be successfully fulfilled thanks to ever greater number of state-of-the-art, user-friendly and secure tools available via the Internet that support taxpayers in fulfilling their duties and

contacting their tax offices. Implementation of IT solutions in other areas of operation also helps to gradually increase efficiency in fighting tax fraud and improve the quality and effectiveness of control activities.

Uniform system of quality management

Improving the adopted System of Quality Management in the Tax Administration prepared in accordance with international standards of management (domestic ISO 9000, CAF, EFQM) allows not only improving internal operations of tax offices but also increasing organisational transparency and optimising labour costs.

Number of tax returns filed electronically in the following years

2010	3 403 095
2011	6 604 077
2012	11 282 416
2013	17 144 846
2014	23 144 671
2015 (I-V)	35 486 387

Taxpayer Service and Support System

The solutions introduced as part of the Taxpayer Service and Support System will ensure that customers receive comprehensive, top quality service irrespective of their place of residence, support of a taxpayer's assistant to newly established business entities throughout the period of 18 months following their registration, as well as focusing the activities of specialised tax offices on large, strategic taxpayers. The implementation of the solutions constituting the taxpayer service and support system is aimed at changing the Tax Administration by means of introducing a customer-friendly approach to taxpayers and their individual matters.

ters dealt by tax offices but they will also provide assistance to payers of social security contributions, and service requests and returns under the act on excise duty tax or registration in the central business activity register (CEIDG). Each service centre will also have an "innovation zone" (self-service) in which anyone will be able to perform certain operations with the use of ICT tools provided. Service Centres will ensure uniform standards of work and customer service in all such institutions in Poland.

Taxpayer's Assistant

Every small entrepreneur who has just opened his or her business will be able to obtain information from a taxpayer's assistant with regard to tax law regulations, tax deadlines, as well as support in sending documents to a tax office by electronic means. The assistant will also be able to provide the entrepreneur with information which falls out of the scope of tax office activities and which pertains to social insurance and excise duty.

Number of taxpayers

1983 – 1 579 462

2014 – 17 662 867

Service Centre

Taxpayers will be supported in their unassisted, correct and voluntary fulfilment of tax obligations also through service centres. Regardless of the seat of taxpayer's tax office, employees of service centres will accept official letters and returns, issue certificates, clarify tax law regulations also to those who are going to start their business activity. Not only will service centres deal with mat-

The most important provisions of the tax administration act involve:

- establishing service centres
- introducing the institution of a taxpayer's assistant
- centralisation of the tax information system
- creating the Central Register of Tax Information
- transferring the category of taxpayers to be serviced by the so-called specialised tax offices to the level of regulation,
- streamlining administrative enforcement procedure,
- transferring the competences of provincial governors to the head of tax office in the scope of collection of fines imposed for misdemeanours,
- implementing new rules of appointing heads of tax chambers, the head of the National Tax Information Office and their deputies, as well as heads of tax offices.

For their disabled customers, tax offices designate parking spaces, arrange curb ramps and provide information leaflets in Braille. Their selected employees are ready to assist deaf-mute customers.

Tax Administration offices are also parent-friendly. More and more customer areas have places prepared specially for children.

In 2015, for the very first time taxpayers had the chance to use pre-filled tax returns (PFR) available at the website www.finance.mf.gov.pl. In the first year, as many as 102 111 people filed their PIT-37 tax return for 2014 this way



INTERNATIONAL COOPERATION

Exchange of information

Tax information exchange is handled by the Tax Information Exchange Office (BWIP) in Konin. At the beginning, i.e. 2004, the office conducted its activity as a branch office of the Ministry of Finance. Since 2006 it has operated as part of the Tax Chamber in Poznań.

The main objectives of BWIP:

- exchanging information on VAT taxpayers registered for the purposes of carrying out intra-Community transactions (the so-called VAT-EU taxpayers) and VAT settlements in trading with EU member states,
- exchanging information on direct taxes with EU member states and third countries,
- analysing data on tax information exchange,
- providing Polish taxpayers with information whether their business partners from EU member states are authorized to carry out intra-community transactions,
- mutual cooperation in enforcement of taxes, customs and other liabilities.

Mutual assistance

Providing mutual assistance as well as requesting for assistance in claiming taxes, customs and other receivables, as well as any supplementary instruments, forms and other documents takes place via the Central Liaison Office (CBL).

The Tax Chamber in Poznań was appointed to fulfil the duties of the Central Liaison Office, whereas the tasks within this unit are performed by the Tax Information Exchange Office in Konin.

In 2014, the Central Liaison Office verified and transferred to heads of tax offices and enforcement bodies 4048 requests for the amount of EUR 97 691 144 to EU member states and verified and transferred 1610 requests for the amount of EUR 33 132 572 to EU member states.

As a result of political and economic changes triggered by such events as the accession of Poland to the European Union, cooperation with the tax administrations of other countries consisting in identification and fighting tax avoidance by companies and individuals has become one of the most important objectives realised by the Polish Tax Administration.

The exchange of information on VAT mainly pertains to verification of accuracy of settlements of intra-Community transactions carried out by taxpayers from the European Union.

In 2014, the Polish Tax Administration made exchange of information in 13 548 VAT cases with 26 EU Member States. Its main partners in conducting this kind of exchange were Germany, the Czech Republic and Slovakia.

donations. BWIP also engages in data exchange by providing other countries with information on income earned by their nationals in Poland and receiving information on income earned by Polish taxpayers abroad.

In 2014, the exchange of information on direct taxes was conducted in 3636 cases. The system of automatic exchange of information processed over 460 000 requests for information on income earned by Polish taxpayers abroad and by foreigners in Poland.

**In 2014,
BWIP verified,
at the request
of Polish taxpayers,**

**513 657 VAT-EU
numbers of business
partners from EU
member states**

The exchange of information on direct taxes mainly concerns such matters as personal and corporate income, commercial transactions as well as loans and

The Second Tax Office Warszawa- Śródmieście

This tax office handles such matters as providing assistance to taxpayers with their official seat or place of residence abroad who conduct business activity in Poland, diplomatic missions and consular offices, EU institutions with their seat in Poland or Armed Forces of NATO member states, servicing special VAT settlement procedure on electronic services provided by foreign entities and many more.

Tax Office in Łódź

The Tax Office in Łódź deals with settlements of VAT taxpayers who have their official seat or place of residence abroad but who perform digital services within the territory of Poland.

VAT REFUND

Polish taxpayers can apply for a VAT refund to the Tax Administration of another EU member state by means of a special, simplified procedure. Although the VAT refund application is addressed to the Tax Administration of a given member state of refund, it is filed electronically with the head of a competent tax office for a given taxpayer by means of an interactive form. From start to finish, the application is processed electronically, which makes it easier and faster for Polish taxpayers to receive a VAT refund.

VAT Information Exchange System

VAT Information Exchange System (VIES) is an electronic system of exchange of information on VAT among tax administrations of the EU member states. The system allows Polish taxpayers to validate the VAT number of their European business partners. The VIES application is available in all tax offices and tax chambers. The system is also used by fiscal control offices and the Tax Information Exchange Office.

Sharing experience

Since the accession of Poland to the European Union, international cooperation has played a more and more important role in the development and modernisation of the Polish tax organisation. Sharing experience takes place mainly via Fiscalis programme and the Intra-European Organisation of Tax Administrations (IOTA).

Every year over 200 representatives of the Polish Tax Administration participate in seminars, workshops, visits and working groups as well as multilateral controls organised as part of these two organisations.

The most frequently raised subjects during the meetings relate to combating tax fraud, risk analysis, e-commerce, modernisation of the Tax Administration, taxpayer assistance, control techniques and information exchange.

Poland is also an active member of the Organisation for Economic Cooperation and Development (OECD) and actively participates in the activities of the Forum on Tax Administration, as well as the Forum and working groups on exchange of information, and implements projects in cooperation with the International Monetary Fund and the World Bank.



Fiscalis Programme, which has been established under the decision of the European Parliament and the Council of the European Union, aims at improving the system of indirect taxation in the internal market of the European Union. The very essence of the programme is the exchange of experience and ideas as well as finding solutions to common problems of tax administrations in the countries participating in it.



The main objective of the Intra-European Organisation of Tax Administrations (IOTA) is to facilitate exchange of experience among tax administrations and to ensure technical support in terms of modernization of tax systems and structures. At present, IOTA brings together 46 member tax administrations.



The International Monetary Fund is an international organisation of 188 countries which deals with economic stability in the world. The objective of the IMF is to support global monetary cooperation, ensure financial stability, facilitate international trade, promote high level of employment and sustainable economic growth, and fight poverty all over the world.



The World Bank is one of the UN agencies. The mission of the World Bank is to fight poverty and support countries by means of providing funds, sharing knowledge, building potential and strengthening partnership in the public and private sector. In order to meet these objectives, the Bank provides technical support and advisory in the area of politics (non-loan services) and financial aid.



IMPLEMENTATION OF IT SOLUTIONS

The first IT system ever implemented in the Polish Tax Administration is called POLTAX. It has been modified and updated with new modules a number of times and it is still in operation.

Thanks to the widespread access to the Internet, the Polish Tax Administration has been given the opportunity to develop new channels of communication with its taxpayers. Activities which involve implementation of modern IT solutions based on telecommunication networks have been conducted under the name of the e-Taxes Programme. It is a revolutionary undertaking in the history of the Polish Tax Administration due to its scale and a fundamental change of the way in which taxpayers' needs are approached.



The implementation of the e-Taxes Programme will lead to profound structural, legislative and IT-related changes in the Polish Tax Administration. The strategic goal of the Programme is to improve the effectiveness of tax collection and provide high-quality public services.

Intended effects of the implementation of the e-Taxes Programme:

- a smaller tax gap,
- lower costs of tax collection,
- simplified procedures of tax calculation, collection and distribution thanks to the application of advanced technologies,
- a launch of new, widely anticipated public services.

Main benefits and services for citizens and entrepreneurs:

- reduced record-keeping obligations,
- a taxpayer account giving direct access to tax information,
- the opportunity to file annual tax returns without a qualified electronic signature,
- drafts of annual tax returns prepared by the Tax Administration.



PFR (Pre-Filled Tax Return) - PIT-37 tax return prefilled by the Tax Administration, which upon supplementing with information on services and deductions is ready to be sent by electronic means.



The main objective of the project is to support the process of registering and keeping records of taxpayers and tax withholding agents.



The main objective of the project is to streamline, simplify and computerise the process of exchanging information between the Tax Administration and other entities.



The main objective of the project is to simplify the system of tax collection through streamlining internal business processes in the Tax Administration.

Implementation of the e-Taxes Programme: 1 January 2009 - 31 December 2020

Implementation of the e-Taxes Programme

The e-Registration Project involved the creation of the Central Register of Entities in the National Records of Taxpayers (CRP KEP), which includes data from the National Records of Taxpayers as well as the PESEL and the KRS registers. Thanks to the fusion of the three registers, people who are not VAT payers and do not conduct business activity can use solely their PESEL numbers in their contacts with the Tax Administration. In the case of entrepreneurs, CRP KEP allows to assign them NIP numbers within maximum three days.

As a result of the e>Returns2 Project, selected tax returns can be filed online without a qualified electronic signature. The effect of the e-Taxes Project, on the other hand, is a plan of changes to the administration system. The plan is a foundation upon which a comprehensive computer software system is being built.

On 1 February 2013, the Ministry of Finance concluded a contract with the Sygnity S.A. company for creation, implementation and maintenance of the e-Taxes System as well as provision of additional services. Five key subsystems will be created:

- Central Register of Entities: including identification, address, classification data etc.,
- Accounting Centre: automatically collecting records and monitoring all accounting related to tax collection,
- Centralized Collection System: an application supporting key tasks performed by the administration,
- Tax Administration Services Platform – a platform used to exchange information between the Tax Administration and other entities,
- Tax Portal – a website providing the public with up-to-date tax information.

Infrastructure

The element which is crucial to the IT infrastructure is the Ministry of Finance Centre for Data Processing (CPD). It is a modern facility which houses data bases

of tax and customs systems as well as all information about liabilities and tax accounting of about 24 million individual taxpayers, entrepreneurs, institutions and offices. Thanks to CPD with its new

IT technologies and professional technological solutions, taxpayers can have access to the most modern public services.



COMMUNICATION

Electronic communication

A widespread access to the Internet and a growing number of Internet devices have allowed the Tax Administration to introduce new methods of external communication. Nowadays, civil servants use most of the available channels in their contacts with taxpayers.

Communication which involves the tax administration is prompt and secure as it is conducted via modern and intuitive tools. Its aim is to provide taxpayers with practical knowledge of tax liabilities.

Valuable information about the tax system and activities of the Tax Admin-

istration can be found on the websites of the Ministry of Finance, tax offices and chambers.

In the future, a fully electronic contract will be available via the tax portal.

www.mf.gov.pl

www.finanse.mf.gov.pl

www.portalpodatkowy.mf.gov.pl

In 2015, the website of the Ministry of Finance was ranked first in the category of public administration websites including over 100 subdomains in the 6th edition of the competition "Website without barriers". The aim of the competition was to select websites which are best suited to the needs of the disabled, the elderly and other groups prone to digital isolation.

The most important modern communication channels in contacts with taxpayers include:

- National Tax Information tax call centre,
- Tax Portal ("Portal Podatkowy")
- official websites of tax offices and chambers,
- e>Returns System,
- websites devoted to special actions and campaigns,
- video channel on youtube.com,
- profiles devoted to particular actions on facebook.com.

In recent years, civil servants have been collecting email addresses in addition to the standard set of data. Email messages are used more and more often in communication between the Tax Administration and taxpayers, who can receive electronic newsletters with the most important information about e.g. changes in the law or planned trainings.

Cooperation with the media

The Tax Administration cooperates with the media in its everyday work. The cooperation is particularly intense during the periods when annual tax returns are filed by individual taxpayers as it involves publishing series of articles, launching helplines and answering questions asked

by viewers and listeners on air. During the rest of the year, cooperation with the media helps to improve the public's knowledge of tax law issues and shape taxpayers' behaviour.

Social awareness campaigns

Another means through which the Tax Administration communicates with the society includes its own intensive informational and educational campaigns. They are very effective because they quickly grab the public's attention and direct it to selected topics. The most important campaigns in recent years include: "Take a Receipt", "Quick PIT", "From our taxes to us", "Payer Campaign" and "PFR Campaign".

Uniform websites

In order to uniform the manner of presentation of information by the Tax Administration, the websites of tax chambers and tax offices have been standardised and linked to the Bulletin of Public Information. At present, they operate within the portal of the Ministry of Finance.



ePUAP

The Electronic Platform for Public Administration Services (ePUAP) is an IT system thanks to which citizens and entrepreneurs can be served via the Internet while representatives of public entities, including tax offices and chambers, can offer their services for free and in a secure manner. (Source: <http://epuap.gov.pl>)

ePUAP in the Tax Administration provides:

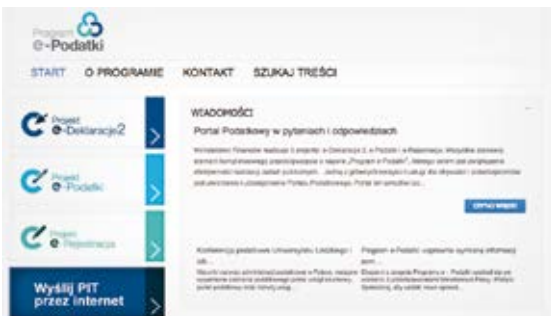
- information about types of taxes,
- information about tax breaks,
- specimens of documents, e.g. certificates, declarations and applications,
- maintaining correspondence with people participating in contests for heads of tax chamber and tax office.



Public Information Bulletin (BIP)

The Public Information Bulletin was launched to disseminate public information in digital format. The Bulletin consists of websites on which tax offices and chambers as well as other entities performing public tasks publish public information as it is required by the Polish law. BIP is a source of comprehensive and up-to-date public information.

(Source: www.bip.gov.pl)



NATIONAL TAX INFORMATION



The mission of the National Tax Information (KIP) is to raise social awareness of legal and tax issues and to support taxpayers in fulfilling their tax obligations in a manner which builds trust in the Tax Administration.

Universal and unlimited access to qualified tax officers and information is one of the preconditions of high quality of services provided by the Polish Tax Administration. Since 2006, this function has been fulfilled by the National Tax Information.

The National Tax Information began its activity as a call centre. After one year of operation, its tax officers were given the authority to issue individual tax rulings on behalf of the Minister of Finance. Since 2012, the National Tax Information has also been conducting preliminary analyses of applications for general tax rulings.

Offices of the National Tax Information

**Płock, Toruń, Leszno,
Bielsko-Biała,
Piotrków Trybunalski,
Będzin**

In total: 690 people

National Tax Information – call centre

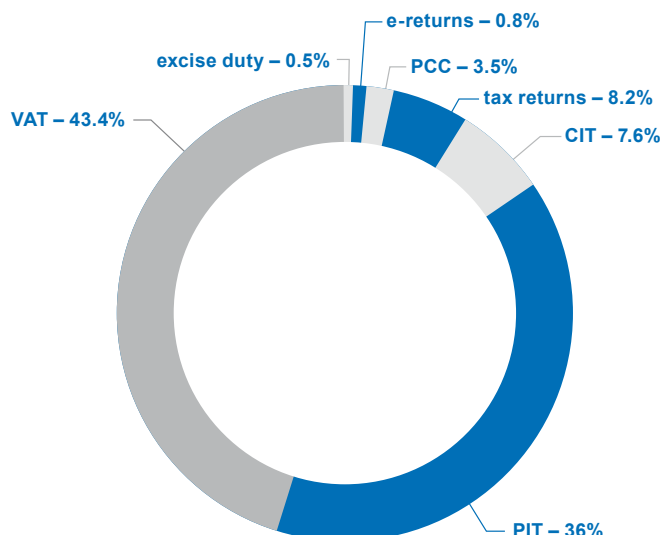
Establishing the National Tax Information (KIP) in the form of a tax call centre aimed at providing a source of information on tax regulations and currently applicable tax procedures. Thanks to the work of the National Tax Information call centre consultants, taxpayers can enjoy quick and easy access to tax information regardless of their location.

Number of phone calls received by KIP in the following years

2006 (Jul-Dec)	119 532
2007	826 958
2008	1 239 715
2009	1 431 301
2010	1 504 074
2011	1 605 191
2012	1 608 226
2013	1 690 444
2014	1 608 720
IN TOTAL	11 634 161

Nowadays, KIP provides information on PIT, CIT, VAT, tax on civil law transactions, inheritance and donation tax, excise duty, matters relating to CRP KEP registration, e>Returns System and tax procedures.

Thematic scope of inquiries to KIP in the years 2006-2014



The mechanism of tax law interpretation was introduced in 2003. Its objective was to help taxpayers interpret the tax law and maintain uniform application of tax regulations. In 2007, the National Tax Information was entrusted with the task to issue individual tax interpretations on behalf of the Minister of Finance.

Number of individual tax interpretations issued by KIP in the following years

2007 (Jul-Dec)	4414
2008	24 229
2009	28 153
2010	30 920
2011	35 929
2012	36 816
2013	36 147
2014	37 891

General tax rulings

The possibility to apply to the Minister of Finance for a general tax ruling was introduced on 1 January 2012. KIP deals with preliminary analysis of applications for general tax rulings and if there are no grounds for issuing such a ruling, it renders a decision that an application will not be further examined.

In 2014, the National Tax Information received 46 applications for general rulings. Only in the 2 of the cases there were grounds for providing such a ruling.

The main purpose of introducing general rulings was to provide equal conditions for all taxpayers and protection from issuing contradictory decisions resulting from ambiguous tax regulations which are particularly important to all taxpayers.

Departing from the model based on taxpayer's place of residence for the benefit of specialisation

In a few years' time, certain steps will be taken so that interpretations with regard to each tax are issued only by selected National Tax Information Offices.

Specialisation of KIP offices:

- corporate income tax, excise duty and environmental tax: KIP office in Bielsko-Biala,
- tax on goods and services (VAT): KIP office in Leszno,
- tax on civil law transactions, inheritance and donation tax, tax ordinance: KIP office in Plock,
- personal income tax: KIP office in Toruń,
- other taxes: KIP office in Piotrków Trybunalski.

KIP telephone number from any place in Poland

**for landline calls:
801 055 055**

**for mobile phone calls:
22 330 03 30**

**for international calls:
+48 22 330 03 30**



COOPERATION WITH ENTREPRENEURS

Companies and individuals conducting business activity generate a considerable share of revenue for the state budget. The Polish Tax Administration takes numerous steps aimed at educating entrepreneurs in the scope of current solutions and regulations, as well as supporting them in their business activity.

Basic activities for the benefit of entrepreneurs aim at:

- simplification of fiscal and non-fiscal burdens,
- facilitation of voluntary and diligent tax compliance,
- counterbalancing the service and control functions, also by introducing service of a taxpayer's assistant to small entrepreneurs,
- increasing the effectiveness of control activities towards dishonest taxpayers and introducing grey market sector into open market,
- creating an efficient and effective system which employs information and communications technologies providing citizens with unrestricted access to information.

Specialized Tax Offices

Twenty tax offices in Poland were appointed to service the biggest CIT taxpayers. Owing to their specific character and the scale of their operations, large (specialized) tax offices supervise such entities as tax capital groups, banks, social insurance institutions, listed companies, investment and pension funds, as well as large companies. Large tax offices have been created in order to improve the level of service to large busi-

ness entities and to facilitate tax compliance as part of the Taxpayer Service and Support System, certain steps are being taken to improve and adjust the activities of specialised tax offices to the actual needs of taxpayers.

National Tax Information (KIP)

Over half of the enquiries directed to the consultants of the KIP call centre in 2014 concerned matters relating to business activity.

KIP in 2014

712 159
inquiries about VAT

104 642
inquiries about CIT

27 346
inquiries about excise duty

8443
inquiries about e-returns

e-Registration and e>Returns2

The two projects carried out as part of the e-Taxes Programme are to simplify, streamline, and computerise the process of exchanging information between entrepreneurs and the Tax Administration. They also aim at minimising formalities and reducing the costs of both conducting business activity and operating the tax system.

“Don't let them swindle you. Check a receipt” information campaign

The objective of the campaign is to reduce grey economy by means of making customers aware of the importance of a receipt. The campaign encourages customers to pay special attention to whether salesmen conduct their businesses legally, i.e. whether they hand in a receipt to their customers after a transaction. One of the effects of this campaign is promotion and support to entrepreneurs which diligently fulfil their tax obligations.

Training

Tax Administration officers regularly train entrepreneurs on tax law matters relating to business activity, VAT regulations, the use of cash registers, as well as new technologies (including the possibility to file tax returns via the Internet). Many training courses are organised in cooperation with entrepreneur associations.

Risk analysis

Tax Administration uses tools which on the basis of risk analysis enable preliminary selection of entrepreneurs which try to evade the tax law. Thanks to this solution, tax offices can concentrate their control activities on business entities which avoid taxation and, at the same time, lower the burden on entrepreneurs which do fulfil their legal obligations. It is also the way to increase the efficiency of control activities.

E-audit

Tax authorities use IT analytical tools facilitating the audit of taxpayer's accounting books maintained in an electronic form. The tools make it possible to quickly analyse large data files against various parameters and then to draw up a report on the results of such analyses in an easy and clear manner. This way, they shorten the duration of tax audits of entrepreneurs.

Easier access

In 2015, the Tax Administration launched new services centres for entrepreneurs in which taxpayers will be able to address matters regarding social security insurance and excise duty. The first 50 service centres are to start their operations on 1 September.

Taxpayer's assistant

In 2015, taxpayer's assistants will start they work in tax offices. Every small entrepreneur who has just started his or her business activity will be able to obtain comprehensive information on tax law and the operation of the tax system. The taxpayer's assistant will also be able to provide information which is outside the scope of competence of a tax office, i.e. on social insurance and excise duty.



EDUCATION

One of the priorities of the Tax Administration is to shape civic attitudes and educate about tax-related issues. Trainings and information campaigns are targeted at even the youngest citizens: kindergarten children and primary school students who, for example, are shown how cash registers work and participate in contests related to taxes. Older children learn, among other things, to send tax returns via the Internet and familiarize themselves with the way in which the Polish tax system functions. High school and college students have internships at Tax Administration offices.

Trainings and meetings organised by the Tax Administration	2013	2014	2015 (first half)	In total
	2193	2655	1620	6468

Activities for children and teenagers organised by tax chambers and tax offices in 2014 and the first half of 2015

Number of activities: 2308

Estimated number of participants: 70190

“Quick PIT” campaign

The main objective of this campaign is to make taxpayers aware of the benefits they may enjoy if they file tax returns in a punctual and prompt manner. The campaign is targeted especially at people whose contact with the Tax Administration is limited to the filing of an annual tax return. The campaign is supported by the www.szybkipit.pl website which includes a compendium of information about personal income tax. Over the course of the campaign, many taxpayers take advantage of the application which allows them to send questions and receive answers from National Tax Information experts. Moreover, Tax Administration employees organise open days and a working Saturday, during which taxpayers can come to offices and resolve their tax-related questions. The campaign encourages taxpayers to use the e>Returns System and file tax returns via the Internet.

“Don’t let them swindle you. Check a Receipt” campaign

It is another edition of the “Take a Receipt” campaign organised by the Tax Administration since 2002. The main objective of this campaign which is organised jointly by tax offices and chambers

as well as fiscal control offices is to inform taxpayers about the benefits they may enjoy if they execute their right to receive a receipt. A receipt which confirms a purchase is important not only to a buyer but also to all taxpayers. A receipt proves that tax will be paid to the state budget instead of being retained by a dishonest entrepreneur. During the campaign, it is underlined that sellers who honestly register transactions with cash registers abide by the principles of fair competition. The “Don’t let them swindle you. Check a Receipt” campaign is one of many ways through which honest entrepreneurs are supported.

“From Our Taxes for Us” campaign

It is an informational and educational campaign that is primarily aimed at spreading the knowledge about expenditures covered by the money collected from taxes. It is also supposed to make the society aware that taxes which cover public services must be paid because without them the state budget would not be able to satisfy basic social needs. The campaign is supported by a special Internet application: a budget calculator which shows the way in which taxes are

distributed. It allows users to check what happens with the taxes they pay into the state budget.

www.znaszychpodatkow.pl

“Financially Active” program.

Mission: Taxes

It is a nationwide educational program to mid-school students and teachers. Its objective is to shape tax awareness and increase the knowledge on finances among young people. The project explains the very essence and the need to pay taxes, and illustrates the link between paying taxes and financing certain aspect of life from the state budget.

www.finansoaktywni.pl

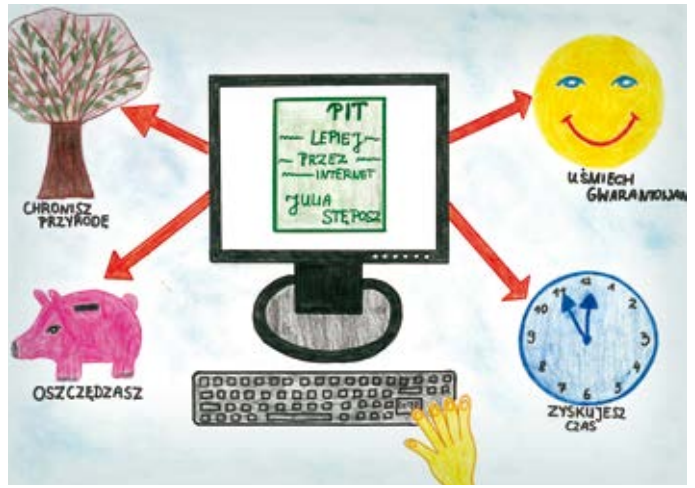


“Open days” at tax offices

The main objective of open days which have been organised since 2005 is to give an opportunity to file tax returns and to spread knowledge about tasks performed by tax offices. During open days, citizens can get to know their offices from a new perspective.

Between 2011 and 2014, over 275 000 people visited tax offices during open days.





nie daj się oszukać
sprawdź paragon









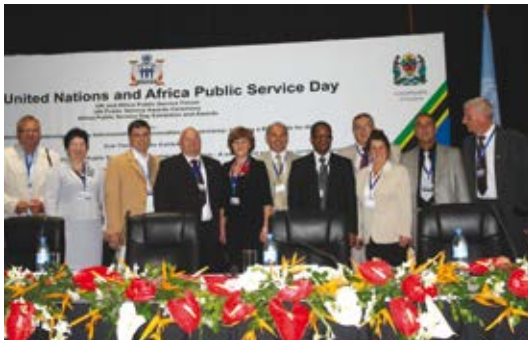
ADDITIONAL ACTIVITIES

Distinctions, certificates of merit and awards

The activities which are supposed to facilitate customer service and make offices more accessible (e.g. to disabled customers) are acclaimed by many organisations and institutions. Employees of tax offices and tax chambers receive words of appreciation, certificates of merit and distinctions for their commitment and good service they provide.

Numerous offices have been awarded with e.g. the title of “a disabled-friendly place”. Contest results indicate that the Tax Administration performs its tasks effectively thanks to technological and organisational changes which are being implemented. Those results are also the best proof of employees’ competence and the degree to which offices are open and customer-friendly. In 2011, the Tax Office in Sierpc was awarded first place in the

UN contest for public sector institutions (in the “service quality improvement” category), which aimed to reward best practice and innovative solutions as well as to evaluate changes in effectiveness and efficiency of organisations participating in the contest. The contest was a great opportunity to demonstrate changes which are taking place in the Polish Tax Administration. It also helped to reinforce a positive image of this administration on the international arena.



Entrepreneur-Friendly Tax Office

Since 2003, Business Centre Club in cooperation with the Ministry of Finance has been organising the contest for “the Entrepreneur-Friendly Tax Office.”

Entrepreneurs assessed, among other things, customer service quality, ease of communication and employees’ competence. According to the authors of the contest, offices which provide entrepre-

neurs with professional assistance and friendly service should be acclaimed in order to promote high standards of customer service.

The contest is a non-commercial, nationwide undertaking which aims to:

- encourage entrepreneurs to account for taxes in a punctual and accurate manner,
- create a friendly atmosphere through improving knowledge of each party’s rights and obligations as well as conditions in which offices and businesses operate,
- publicise and promote high standards of customer service which have been attained by award-winning offices,
- advocate best practice in tax offices all over Poland,
- reinforce a positive image of tax offices and its employees.

In 2015, 65 tax offices from all over Poland received the title of “an Entrepreneur-Friendly Tax Office”.

In 2015, tax offices all over Poland were evaluated by over 23 thousand entrepreneurs who filled in questionnaires.



Izydor statuette

In 2010, the e-Returns System was awarded the Izydor statuette as an example of modern and effective IT solution in public administration. The system was acclaimed for its user-friendly features (e.g. no requirement for a taxpayer to have the so-called qualified electronic signature) and compatibility of the return-filing software with various systems: MS Windows, Linux and MacOS X.

For others

Outside of their working hours, Tax Administration employees engage in various activities which benefit local communities, e.g. they raise money for charity or organise and participate in charity campaigns.

The money raised this way goes to numerous organisations, e.g. Wielka Orkiestra Świątecznej Pomocy, Caritas and Stowarzyszenie Wiosna.

Civil servants organise fundraiser events on their own. During the fundraiser held in 2010, they collected money which was donated to people affected by floods.

Help provided by Tax Administration employees is not limited to donating money. Offices often get involved in the "Noble Parcel" campaign and collect parcels which are later given to children in orphanages and to the poorest families. In addition to that, Tax Administration employees support animal shelters and organise blood donation events.

Only in 2014 and the first half of 2015, Tax Administration employees raised and donated to charity the amount of PLN 25 000



Ministers of Finance in the years 1982-2015

Mateusz Szczurek

Since 22.09.2014
27.11.2013 - 22.09.2014

Jan Vincent-Rostowski

18.11.2011 - 27.11.2013
16.11.2007 - 18.11.2011

Zyta Gilowska

22.09.2006 - 16.11.2007

Stanisław Kluza

14.07.2006 - 22.09.2006

Paweł Wojciechowski

24.06.2006 - 14.07.2006

Zyta Gilowska

07.01.2006 - 24.06.2006

Teresa Lubińska

31.10.2005 - 07.01.2006

Mirosław Gronicki

21.07.2004 - 31.10.2005

Andrzej Raczko

16.06.2003 - 21.07.2004

Grzegorz W. Kołodko

06.07.2002 - 16.06.2003

Marek Belka

19.10.2001 - 06.07.2002

Halina Wasilewska-Trenkner

28.08.2001 - 19.10.2001

Jarosław Bauc

12.06.2000 - 28.08.2001

Leszek Balcerowicz

31.10.1997 - 08.06.2000

Marek Belka

04.02.1997 - 31.10.1997

Grzegorz Kołodko

28.04.1994 - 04.02.1997

Marek Borowski

26.10.1993 - 08.02.1994

Jerzy Osiatyński

01.07.1992 - 26.10.1993

Andrzej Olechowski

28.02.1992 - 05.06.1992

Karol Lutkowski

23.12.1991 - 27.02.1992

Leszek Balcerowicz

12.09.1989 - 22.12.1991

Andrzej Wróblewski

14.10.1988 - 12.09.1989

Bazyli Samojlik

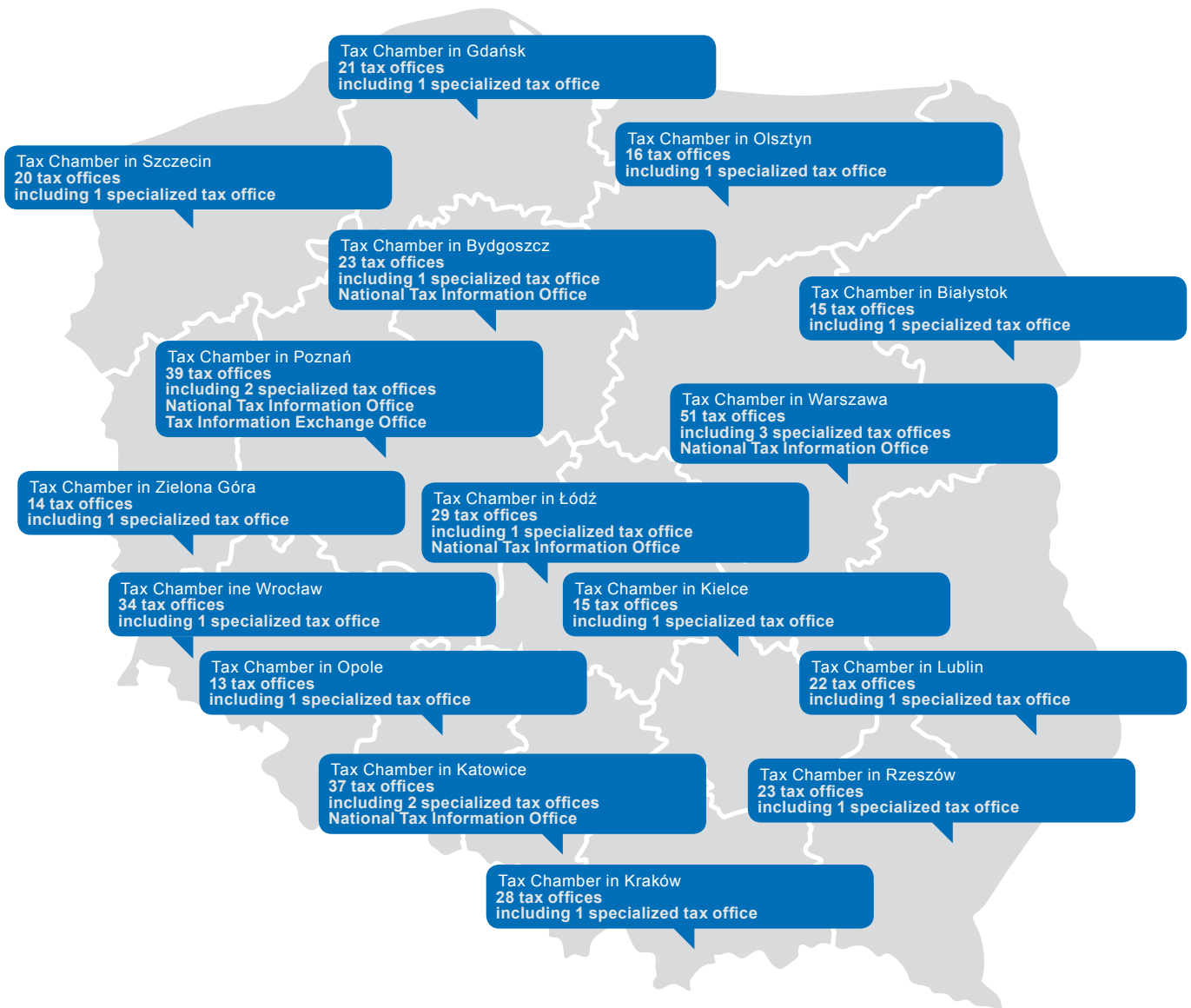
17.07.1986 - 13.10.1988

Stanisław Nieckarz

09.10.1982 - 17.07.1986

Tax Administration in Poland

as of 1 July 2015



The archival documents, photographs and other past materials used in this publication come from private and official collections.



Ministry of Finance

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