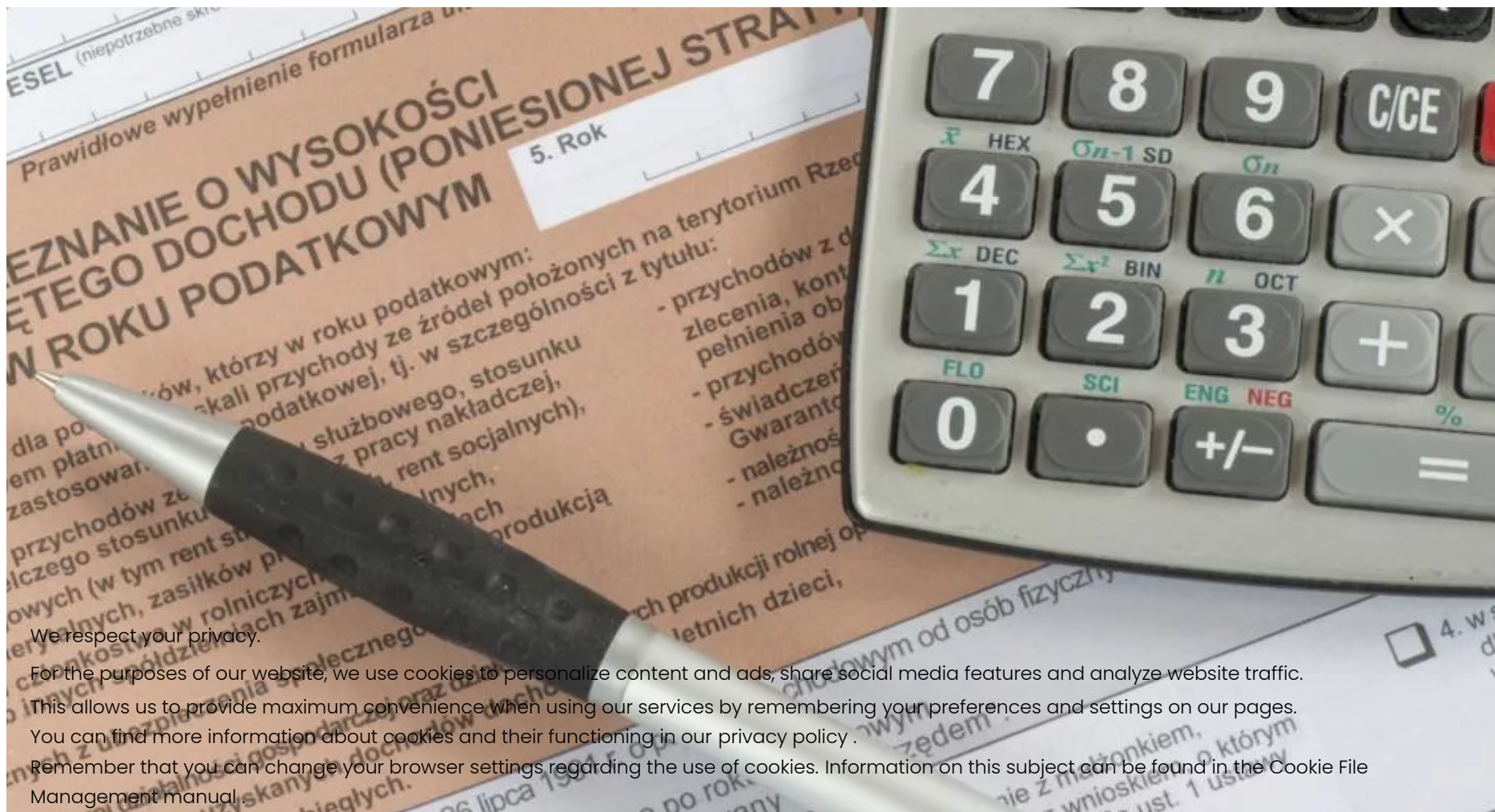


The Treasury wants more time for tax refunds

Krzysztof Koślicki

ACCOUNTING . KORONAVIRUS TAX ADVISOR AND LAW NEWS Date added: 06.04.2020



We respect your privacy.

For the purposes of our website, we use cookies to personalize content and ads, share social media features and analyze website traffic.

This allows us to provide maximum convenience when using our services by remembering your preferences and settings on our pages.

You can find more information about cookies and their functioning in our privacy policy.

Remember that you can change your browser settings regarding the use of cookies. Information on this subject can be found in the Cookie File Management manual.



Employees of the National Treasury Administration apply to the Minister of Finance for remote access to databases. This is to enable them to perform work outside the offices of the offices. They also want to extend tax refund deadlines. Experts emphasize that this change will have very negative effects for companies whose existence is threatened due to the epidemic.

The coronavirus outbreak has completely changed the functioning of offices and companies. Wherever possible, employees work remotely from home. There is no need to appear in offices.

Until further notice is suspended, inter alia direct customer service at the headquarters of the Ministry of Finance. Treasury employees also work outside the offices. The Ministry of Finance ensures that the National Tax Administration (KAS) provides permanent taxpayer service, despite temporary restrictions on access to tax offices.

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

The treasury needs online access and time

According to information received by Law.pl, the Council of the National Tax Administration Section of NSZZ Solidarność submitted a request to the Ministry of Finance regarding coronavirus-related activities. **The association, citing a significant reduction in staff and officers' staff in the National Tax Administration, appealed, among others at :**

- undertaking immediate work on enabling KAS employees to remotely access databases and IT systems in order to perform remote work outside the offices of offices,
- temporary extension of statutory deadlines for tax refunds and tax breaks,
- enabling suspension of tax returns and tax information that do not contain complete data.

The arguments indicated that in the case of the tax administration, remote work cannot in most cases be performed at home (outside the headquarters of the tax authorities). In order to ensure, as normal, the functioning of the tax administration, it is therefore necessary to immediately start work on remote, secure access to data and tax systems. According to the chairman of the trade union, solutions for remote access to systems have not been developed by the relevant services of the Ministry of Finance.

See also: Tax incentives to convince to fight coronavirus >>

For the purposes of our website, we use cookies to personalize content and ads, share social media features and analyze website traffic.

Periodic reviews of cash registers may be later >>

This allows us to provide maximum convenience when using our services by remembering your preferences and settings on our pages.

You can find more information about cookies and their functioning in our privacy policy .

Arguments may be right, but companies will suffer

Remember that you can change your browser settings regarding the use of cookies. Information on this subject can be found in the Cookie File

Management manual .



According to Jolanta Nowicka, director of the tax advisory department at PKF Consult, **it is difficult to disagree with the above argumentation regarding remote work**, but it should be clearly emphasized that the temporary extension of the statutory deadlines for tax refunds, in particular VAT, is a far-reaching and absolutely prejudicial postulate who expect specific support from the state in this difficult reality.

Read in LEX: Anti-crisis shield – solutions for entrepreneurs and employees>

– It is worth recalling that the current regulations of art. 87 of the VAT Act impose on the tax authorities the obligation to refund the excess of input VAT over the tax due, as a rule, within 60 days from the date of submission by the taxpayer of the VAT-7 declaration to the tax authority, and in a situation where the tax authorities do not verify the taxpayer's settlement carried out in as part of verifying activities, tax control, customs and tax control or tax proceedings – emphasizes Jolanta Nowicka. The expert points out that only after meeting certain conditions the tax office is obliged to refund VAT within 25 days from the date of submission of the declaration by the taxpayer, so **temporarily extending the already long deadlines, especially in the current crisis – would accelerate the loss of liquidity hanging over entrepreneurs.**

Read in LEX: Anti-crisis shield – principles and assessment of solutions for entrepreneurs>

Extension of tax refund deadlines full of doubts

Arguments of the tax office employees also do not convince Robert Smoczyński, legal advisor, partner at TLA. In his opinion, the situation in which we find ourselves is extraordinary. – **The government proposed an anti-crisis shield for entrepreneurs, proposing a number of solutions to relieve their difficult situation.** It is also difficult to resist the impression that the Polish anti-crisis shield falls poorly compared to the shields of other countries. There is a lack of preparation of the state (lack of adequate financial resources – savings) for such a situation – indicates Robert Smoczyński. He also emphasizes that the state defers its taxes rather than redeems and willingly reaches into someone else's pocket, pointing to local governments that they can exempt from property tax or by introducing the principle that mutual obligations of lease agreements in shopping malls expire.

For the purposes of our website, we use cookies to personalize content and ads, share social media features and analyze website traffic.

Read in LEX: Coronavirus and taxes>

This allows us to provide maximum convenience when using our services by remembering your preferences and settings on our pages.

– **The temporary extension of statutory deadlines for tax refunds and tax breaks is an idea that goes completely against the counter-**

crisis shield solutions. It can be said that it is anti-shield, because if you take away tax breaks and tax refunds during a crisis, then such

solutions will only accelerate the impending disaster of our domestic business – explains Robert Smoczyński. He also adds that regardless of

this, all rights (including the right to tax rebates and refunds) introduced by statute can only be changed in the form of an act introduced in accordance with the applicable legislative procedure.

See procedures in LEX:

- Possibility to postpone the payment of advances on payroll tax in connection with the coronavirus pandemic>
- Possibility of amortization of fixed assets used for production against coronavirus pandemic>
- Possibility to settle the loss for 2020 with the income for 2019>
- Not taking into account the so-called income tax advance bad debts in connection with the coronavirus pandemic

We respect your privacy.

For the purposes of our website, we use cookies to personalize content and ads, share social media features and analyze website traffic.

This allows us to provide maximum convenience when using our services by remembering your preferences and settings on our pages.

You can find more information about cookies and their functioning in our privacy policy .

Remember that you can change your browser settings regarding the use of cookies. Information on this subject can be found in the Cookie File Management manual .

