

**FINANCE MINISTRY CLARIFIES DOUBTS ABOUT  
ELECTRONIC FILING OF INFORMATION ON NON-RESIDENTS**

Please note that, on 25 February 2016, the Finance Ministry posted a communiqué on their website which explains how PIT remitters can resolve the problem of making electronic filings of information on persons who are not residents of Poland for tax purposes and so do not have a Polish tax ID (NIP).

According to the Ministry, in such situations, the NIP field in the tax form to be filed should be filled with the following string of digits: „9999999999”.

The communiqué reads that, with such string of digits, the non-resident person will be treated by tax administration's systems as not having a Polish tax ID.

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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