

DRAFT GENERAL POWER OF ATTORNEY NOW AVAILABLE

1 July 2016 will see the commencement of new regulations on what is called a "general power of attorney", being an instrument enabling taxpayers (remitters, collectors, etc.) to appoint representatives for all their tax matters and other matters that are within the powers of tax authorities and tax audit authorities. The only exception will be the power to sign tax returns in the name of the taxpayer; this will continue to require a special power of attorney executed for this purpose only.

The new regulations on general powers of attorney are designed to reduce the administrative burden associated with the earlier need to execute separate authorisations for each tax matter. In effect, they should lead to a limitation of the administrative processes required of representatives and tax authorities and to a simplification of procedures relating to tax representation of taxpayers.

The grant of a general power of attorney will as a rule have to be notified electronically. The authorisations will be kept in a Central Repository of General Powers of Attorney, accessible for tax authorities and tax audit authorities.

The draft regulation introducing the form of the general power of attorney can be viewed on the website of Government Legislation Centre (<http://legislacja.rcl.gov.pl/docs//502/12284300/12347258/12347259/dokument216557.pdf>).

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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