

## **SINGLE AUDIT FILE FOR TAX – NOW ALSO FOR FOREIGN BUSINESSES**

On 23 May 2016, the President received for signature an act to amend the Taxes Management Act and certain other acts with respect to Single Audit File for Tax (SAFT).

As explained by the Finance Minister on 12 May 2016, SAFT will now apply also to foreign entities which:

- are registered in Poland for VAT only, and
- have no registered office or fixed establishment in Poland.

The Minister also explained that foreign businesses will be divided into microenterprises, small enterprises and medium enterprises if they meet the definition of an undertaking for the purposes of the Polish Freedom of Business Act. This law defines an undertaking as a natural person or a legal person, or an unincorporated association which by some other law has legal capacity, who carries on a business in his own name or who is a partner in a general partnership under Civil Code to the extent the person carries on such business.

The Minister further explained that the determination whether a foreign entity falls under the duty to submit data using SAFT will be based on the global activities of the entity, i.e. those conducted both in Poland and in the home country.

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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