

## **MORE CHANCES THAT THE PLN 250/400 FIXED INCOME WILL COVER FUEL**

As we noted in our newsletter no. 82/2015, the Wrocław Provincial Administrative Court gave a ground-breaking judgement on 23 November 2015 (case no. I SA/Wr 1595/15) where it held that a fixed deemed income of PLN 250 or 400 under PIT Act covers **all** expenses associated with private use of the vehicle and funded by the employer, including fuel.

A written statement of reasons for that judgement has appeared where the court writes that:

- fuel is necessary so that proper use can be made of the car;
- fuel expenses cannot be treated as if they were unconnected in any way with the very provision of company car for employee's private purposes;
- the legislative intent is to simplify deemed income rules for employees, therefore the PLN 250/400 fixed income should be treated as including cost of fuel used for private purposes.

The judgement is still appealable and taxpayers should not expect this matter to be concluded until at the stage of the Supreme Administrative Court.

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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