

WINE TO ACCOMPANY A BUSINESS DINNER CAN BE TREATED AS BUSINESS EXPENSE

Expenses to purchase alcohol during business meetings with customers may be treated as tax-deductible. This is confirmed by tax rulings issued by Director of Katowice Tax Chamber on 12 December 20014 (ref. IBPBI/1/423-38/14/ESZ and IBPBI/1/415-1075/14/ESZ).

According to the tax authority, if there is a meeting in a restaurant whose purpose is not to provide entertainment or boost the firm's image, but to do business and generate income (e.g. by acquiring or fulfilling an order from a customer), then expenses related to the meeting can be allowed for tax.

However, the authority made it clear that the person concerned should have documents to prove a connection between these expenses and his income. Restaurant bills are not sufficient and other documents must also be in place to confirm that the expenses had business reasons and were related to the person's income.

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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