

## TAX PAYMENT AND RETURN FILING DEADLINES: NEW RULES

Effective 1 January 2015, the Taxes Management Act ("TMA") has been amended to modify the rules governing tax payment and return filing deadlines.

According to the new Article 12.5 TMA, *"If the last day of a time limit falls on a Saturday or a statutory holiday, the last day of the time limit shall be regarded to be the day next following such day or statutory holidays, unless the tax statutes provide otherwise."*

This allows special regulations to be introduced to tax statutes with the effect of disapplying the general day count rule.

In addition to the change to Article 12.5 TMA, two new special regulations were introduced into the VAT Act in relation to VAT compliance and return filing deadlines under what is called the mini one stop shop procedure which involves broadcasting, telecommunication and electronic services provided by Polish taxable persons to non-taxable persons from other EU countries.

According to those new special regulations, a time limit under the the mini one stop shop procedure will not be extended even if it ends on a Saturday or a statutory holiday (Article 130c.3 and Article 133.2a of the VAT Act).

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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