

NEW FORMS FOR NIP FILINGS

Please note that 1 December 2014 was the effective date of the Finance Minister regulation of 25 November 2014 on forms for identification and update filings and on supplementary data filings.

This regulation changes the following forms: NIP-2, NIP-7 and ZAP-3. Moreover, we have a new form (NIP-8), to be filed by entities which must be registered in the National Court Register ("NCR").

NIP-8 is used as identification/update filing for supplementary data which are not registrable in the NCR but are necessary for the tax administration, the social security administration or the Central Office of Statistics to comply with its statutory responsibilities. These data include, without limitation, business address, list of bank accounts and abbreviated name of contributions remitter.

The changes are designed to minimize excessive formalities related to business registration. When a business files for registration in the NCR, it will not only be registered in the NCR, but will also be automatically assigned a tax ID (NIP) and a statistical code (REGON). Once it registers itself with the NCR, the business will only have to file NIP-8 with the relevant tax authority, and then the authority will take care of sending all the required data to the other registration authorities. This will eliminate the need to visit the social security administration or the Central Office of Statistics to fill in further forms.

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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