

FORMS PIT-11 CAN BE SENT BY EMAIL

If a PIT remitter prepares and sends form PIT-11 electronically, he is in compliance with the law, says Bydgoszcz Provincial Administrative Court in its judgement of 25 August 2015 (case no. I SA/Bd 505/15, judgement not definitive yet).

The case was about whether the remitter must merely send PIT-11 form to the taxpayer or must in addition hold proof that it was duly served. In the case of electronic communication, the latter requirement is more difficult to comply with because not everybody acknowledges email receipt.

According to the Finance Minister's ruling (from which petition for review was filed with the court), the remitter is not in compliance if there is no acknowledgement of receipt from the taxpayer (in this case, remitter's employee).

The court disagreed and held that:

- the law only requires the remitter to send form PIT-11, such as by email,
- the remitter does not need to prove that the taxpayer actually received the form.

The basic deadline to send forms PIT-11 for 2015 is 29 February 2016. Now therefore is a good time for remitters (employers) to check if they have right document flow processes in place.

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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