

February 2020

Planned amendments to the MDR regime in Poland – repeated obligation to report cross-border tax arrangements

On 5th February 2020, draft bill amending the MDR regime has been published and submitted to the Parliament.

Planned changes

The draft bill introduces the obligation to report to the head of the National Revenue Administration (KAS) cross-border tax arrangements where the first step in the implementation has been/will be taken between 26th June 2018 and 31st March 2020. Such reporting will need to be done in accordance with the new MDR reporting format (MDR schema) which should become available in the coming weeks.

Double reporting effect

The above means that all cross-border tax arrangements that have already been reported or will be reported until 31st March 2020

(in accordance with the law binding until that day) will need to be reported once again.

According to the justification of the draft bill such repeated reporting obligation results from the need to align (the already existing) cross-border reporting package with a new schema (MDR reporting format) required by the EU commission.

Moreover, the retroactive reporting obligation (for the period 26th June 2018 - 31st March 2020) is being extended to the supporters (i.e. secondary definition of an intermediary under DAC6).

The draft bill is to enter into force on 1st April 2020. **All cross-border tax arrangement numbers issued until that day will be declared void.**

Reporting deadlines

Deadlines to report (again) cross-border arrangements provided in the draft bill are as follows:

- Promoters – end of May,
- Users (i.e. relevant taxpayers under DAC6) – end of July,
- Supporters – end of August.

Other changes

The draft bill includes some other, rather technical/procedural changes to the Polish MDR regime. Notably, the information about the utilization of a tax arrangement (MDR-3), which must be signed electronically by all board members, will no longer need to be physically submitted by one of the signatories, i.e. it will be possible to submit the form by an employee or by a proxy.

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