

Poland

Table PL.1: Tax Revenue

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.2	14.5	14.5	12.9	13.9	13.9	13.1	12.9	13.0	13.1	13.6	14.0	14.3	13	70.8
VAT	8.1	8.2	7.9	7.3	7.6	7.8	7.1	7.0	7.1	7.0	7.2	7.8	8.1	13	40.4
Taxes and duties on imports excluding VAT	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	9	2.0
Taxes on products, except VAT and import duties	4.2	4.4	4.7	3.9	4.5	4.3	4.1	4.0	3.8	3.8	4.0	4.0	4.0	15	19.8
Other taxes on production	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.7	1.8	1.7	1.7	13	8.6
Direct taxes	7.4	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	7.1	7.3	7.8	20	39.0
Personal income taxes	4.6	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	5.0	5.3	20	26.4
Corporate income taxes	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	1.9	2.1	21	10.4
Other	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.4	0.4	20	2.2
Social contributions	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.3	12.2	12.5	12.8	12.9	13.3	9	65.8
Employers'	4.6	4.6	4.5	4.5	4.6	4.5	4.8	4.8	4.9	4.9	5.0	5.1	5.2	21	25.8
Households'	7.5	7.3	6.8	6.7	6.3	6.7	7.2	7.5	7.3	7.6	7.8	7.8	8.1	5	40.1
Less: capital transfers⁽¹⁾	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		
Total	33.6	34.6	34.1	31.2	31.4	31.8	32.0	31.9	31.9	32.4	33.4	34.1	35.2	16	174.9
B. Structure by level of government															
as % of total taxation															
Central government	51.1	52.4	53.2	51.1	52.6	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	23	86.6
State government⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.9	13.3	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	7	22.3
Social security funds	35.7	34.1	32.9	35.5	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.6	37.2	8	65.2
EU institutions	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	13	0.9
C. Structure by economic function															
as % of GDP															
Consumption	12.7	13.0	13.0	11.5	12.4	12.4	11.6	11.4	11.5	11.4	11.8	12.2	12.6	12	62.5
Labour	12.9	12.3	12.3	11.9	11.8	12.0	12.6	13.0	13.1	13.2	13.5	13.8	14.2	22	70.7
of which on income from employment	12.1	11.5	11.5	11.1	11.1	11.3	11.8	12.2	12.2	12.4	12.7	13.0	13.4	21	66.4
Paid by employers	4.8	4.8	4.7	4.7	4.8	4.7	5.0	5.0	5.1	5.1	5.2	5.3	5.4	19	26.6
Paid by employees	7.3	6.7	6.8	6.4	6.3	6.6	6.7	7.1	7.1	7.3	7.5	7.7	8.0	18	39.8
Paid by non-employed	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	18	4.3
Capital	8.0	9.3	8.8	7.9	7.2	7.3	7.8	7.5	7.4	7.8	8.1	8.1	8.4	6	41.8
Income of corporations	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	1.9	2.1	22	10.4
Income of households	0.4	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	23	1.5
Income of self-employed	3.6	4.4	4.1	3.7	3.3	3.4	3.8	3.6	3.6	3.8	4.0	3.9	4.1	1	20.5
Stock of capital	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.9	2.0	2.0	1.9	10	9.4

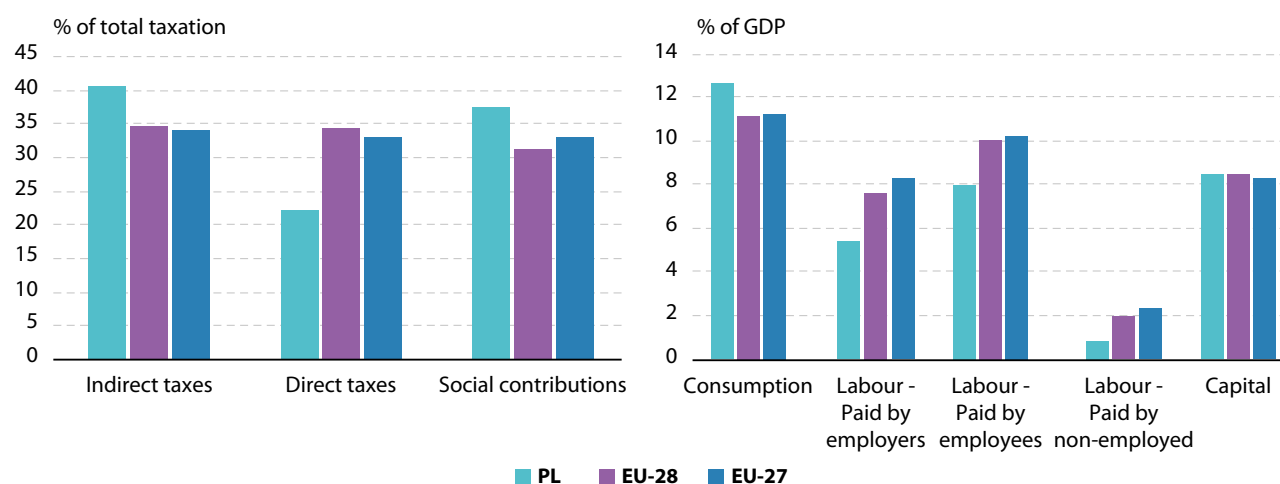
Table PL.1: Tax Revenue (continued)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.7	2.7	2.6	2.5	2.7	2.6	2.6	2.4	2.6	2.7	2.7	2.7	2.7	12	13.5
Energy	2.2	2.3	2.2	2.1	2.3	2.2	2.2	2.1	2.2	2.3	2.3	2.3	2.4	8	11.8
of which transport fuel taxes	1.8	1.9	1.8	1.8	1.8	1.8	1.9	1.8	1.9	1.9	2.0	2.0	2.0	4	
Transport	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	23	1.1
Pollution and resources	0.19	0.19	0.22	0.22	0.22	0.22	0.18	0.09	0.16	0.17	0.14	0.12	0.11	10	0.6
E. Property taxes as % of GDP															
Taxes on property	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	10	8.6
Recurrent taxes on immovable property	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.2	1.2	1.2	1.2	1.1	8	5.7
Other taxes on property	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	16	2.9
F. Implicit tax rates %															
Consumption	18.2	18.9	18.5	16.4	17.7	17.9	16.7	16.5	16.8	17.2	17.8	18.5	19.1	14	
Labour	32.8	31.0	29.5	29.2	29.0	30.2	31.4	32.4	32.3	33.1	33.0	33.6	33.8	15	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	33.6	34.6	34.1	31.2	31.4	31.8	32.0	31.9	31.9	32.4	33.4	34.1	35.2		174.9

(¹) Representing taxes assessed but unlikely to be collected.

(²) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure PL.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in % of total taxation (left graph) and in % of GDP (right graph))

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Note: EU-27 represents EU Member States without UK

Table PL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
<p>The main change concerns new rules in scope of WHT collection. Under the new rules, different approach applies depending on the amount paid to the same recipient. If the total amount of qualifying payments does not exceed PLN 2 000 000 in a tax year, the Polish payer will be entitled to apply a WHT exemption or reduced rates similarly as under the current rules, however, due care is required when verifying whether the reduced WHT rates / other preferences apply in particular case.</p> <p>If the total amount of qualifying payments exceeds PLN 2 000 000 in a tax year, as a rule the Polish payer will be obliged to collect and pay WHT at domestic rates. WHT domestic participation exemptions and DTT reliefs would be disregarded at this stage. This applies to the amount that excess of PLN 2 000 000. The taxpayer may benefit from WHT exemptions and reduced rates (also to payments above the PLN 2 000 000 threshold) at request.</p>	Neutral	Legislation: 23-10-2018 In force from: 01-01-2019
Introduction of thermo-modernization relief for owners of a single-family residential building with a deduction limit of PLN 53 000.	Neutral	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
Solidarity levy. Individuals whose total income in the fiscal year will exceed PLN 1 million will pay a solidarity levy of 4% of the excess over this amount. This income includes income obtained i.a. from employment, self-employment (including business income taxed at 19% rate) and certain categories of income from capital gains.	New tax	Announcement: 2018 Legislation: 23-11-2018 In force from: 01-01-2019
The Act of 30 August 2019 on the amendment to the Act on personal income tax and the Act on the personal income tax and certain other acts (Journal of Laws, item 1835) as reduced the first tax rate (from 18% to 17%) used in the tax scale (Article 27 paragraph 1 of the PIT Act). This legislation applies to income received from 1 October 2019.	Rate decrease	Announcement: 2019 Legislation: 30-08-2019 In force from: 1-10-2019
The Act of 30 August 2019 on the amendment to the Act on personal income tax and the Act on the personal income tax and certain other acts (Journal of Laws, item 1835) increased the amount of tax deductible costs for employees (Article 22 paragraph 2 of the PIT Act). This legislation applies to income received from 1 October 2019.	Base decrease	Announcement: 2019 Legislation: 30-08-2019 In force from: 1-10-2019
The Act of 4 July 2019 on the amendment to the Act on personal income tax, the Act on family benefits and the Act on health care benefits financed from public funds (Journal of Laws, item 1394) introduced exemption from PIT for natural persons under the age of 26. This exemption applies to revenues from employment and mandate contracts (limited) not exceeding PLN 85 528 in a year (Article 21 paragraph 1 subparagraph 148 of the PIT Act). This legislation concerns income received from 1 August 2019, so in 2019 the limit was reduced to PLN 35 636.67 (5/12 of PLN 85 828).	Rate decrease; base decrease	Announcement: 2019 Legislation: 04-07-2019 In force from: 01-08-2019
The conditions for taxation of income from the payable disposal of real estate acquired by way of inheritance have been eased. Since 1 st of January 2019, the five-year period conditioning the obligation to pay income tax from the sale of a sale of such a property is calculated from the end of the calendar year in which the property was acquired by the testator.	Neutral	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Personal income tax: Unincorporated businesses/Self employment income		
The remuneration of the spouse and/or the minor children (in the case of operating as a non-legal company, of the spouses and/or the minor children of the partners of the company) due to, for example, the employment relationship, contracts of mandate or contract for specific work are considered tax-deductible costs for an entrepreneur.	Base decrease	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
Change of rules of reducing the income by the amount of loss not exceeding PLN 5 000 000.	Neutral	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
Entrepreneurs may deduct from revenues the donations for vocational education to public schools providing vocational education and public institutions and centers. The relief applies to donations whose subject matter is didactic materials or fixed assets, except for those that are not complete or are older than 12 years.	Neutral	Announcement: 2018 Legislation: 22-11-2018 In force from: 01-01-2019
Complex reform of transfer pricing regulations. Main points of the reform: increasing transfer pricing documentation thresholds, releasing (under certain conditions) certain controlled transactions (i.e. concluded between domestic companies) from the obligation to include them in transfer pricing documentation; amendment of the list of elements required to be contained in the transfer pricing documentation to unify them with the OECD Guidelines; introduction of safe harbours for low value-adding intra-group services and loans transactions; introduction of recharacterization and non-recognition instruments express verbis to the law; introduction of digital TP reports; prolongation of the deadline for preparation of transfer pricing documentation.	N/A	Legislation: 23-10-2018 In force from: 01-01-2019
The tax rate for income from intellectual property has been lowered. The tax on the income of qualified intellectual property rights obtained by the taxpayer as a part of non-agricultural business activity is 5% of the tax base.	Rate decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Increased from EUR 20 000 to PLN 150 000 the amount of the car's value limit, to which it is possible to fully deduct depreciation for car use; in the case of passenger car being an electric vehicle, this limit has been increased from EUR 30 000 to PLN 225 000.	Neutral	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
The Act on counteracting payment backlogs introduced deduction from tax base for bad debts. Creditors who do not receive payment within 90 days after the payment date specified in invoice or contract may deduct the unpaid amount from their tax base. Debtors have to increase their tax base by the amount of an unpaid liability.	Neutral	Announcement: 2018 Legislation: 19-07-2019 In force from: 01-01-2020
Social security contributions: Self-employed		
Micro entrepreneurs whose revenues do not exceed annually 120 thousand PLN pay SSC proportionally to their income. Their minimum monthly SSC base is equal to 30% of minimum monthly wage, whereas standard minimum base for SSC is 60% of average wage regardless of revenues or income).	Base decrease	Announcement: 2019 Legislation: 12-12-2019 In force from: 01-02-2020
Micro entrepreneurs whose revenues do not exceed annually 30 minimal wages pay SSC proportionally to their revenues. Their minimum monthly SSC base is equal to 30% of minimum monthly wage, whereas standard minimum base for SSC is 60% of average wage regardless of revenues).	Base decrease	Announcement: 2018 Legislation: 20-07-2018 In force from: 01-01-2019
Corporate income tax		
The Act on counteracting payment backlogs introduced deduction from tax base for bad debts. Creditors who do not receive payment within 90 days after the payment date specified in invoice or contract may deduct the unpaid amount from their tax base. Debtors have to increase their tax base by the amount of an unpaid liability.	Neutral	Announcement: 2018 Legislation: 19-07-2019 In force from: 01-01-2020
The main change concerns new rules in scope of WHT collection. Under the new rules, different approach applies depending on the amount paid to the same recipient. If the total amount of qualifying payments does not exceed PLN 2 000 000 in a tax year, the Polish payer will be entitled to apply a WHT exemption or reduced rates similarly as under the current rules, however, due care is required when verifying whether the reduced WHT rates / other preferences apply in particular case. If the total amount of qualifying payments exceeds PLN 2 000 000 in a tax year, as a rule the Polish payer will be obliged to collect and pay WHT at domestic rates. WHT domestic participation exemptions and DTT reliefs would be disregarded at this stage. This applies to the amount that excess of PLN 2 000 000. The taxpayer may benefit from WHT exemptions and reduced rates (also to payments above the PLN 2 000 000 threshold) at request.	Neutral	Legislation: 23-10-2018 In force from: 01-01-2019
In 2019 Poland implemented Directive 2018/822 concerning Mandatory Disclosure Rules. The main objective of mandatory disclosure regimes are: - provide the tax administration with early information regarding potentially aggressive or abusive tax planning schemes, - identify the promoters and users of those schemes, and - another objective of mandatory disclosure regimes is deterrence.	Neutral	Announcement: 20-10-2017 Legislation: 23-10-2018 In force from: 01-01-2019
Complex reform of transfer pricing regulations. Main points of the reform: increasing transfer pricing documentation thresholds, releasing (under certain conditions) certain controlled transactions (i.e. concluded between domestic companies) from the obligation to include them in transfer pricing documentation; amendment of the list of elements required to be contained in the transfer pricing documentation to unify them with the OECD Guidelines; introduction of safe harbours for low value-adding intra-group services and loans transactions; introduction of recharacterization and non-recognition instruments <i>expressis verbis</i> to the law; introduction of digital TP reports; prolongation of the deadline for preparation of transfer pricing documentation.	N/A	Legislation: 23-10-2018 In force from: 01-01-2019
Introduction of a limit for including in the tax deductible costs charges for using a car on the basis of a lease, tenancy or other similar contract. The limit is defined as the proportion of the value of the leased (hired) car to the amount of PLN 150 000 (PLN 225 000 for an electric car)	Base increase	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Introduction of Notional Interest Deduction rules.	Neutral	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Introduction of a limit (up to 75%) for including as tax-deductible costs the expenses related to the use of a car when the car is used by the taxpayer for purposes other than business activity. 100% of such expenses can be deducted if the car is used by the taxpayer only for business activity purposes and the taxpayer keeps records of vehicle mileage	Base increase	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Exit tax	New tax	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Taxation of revenues from the exchange and the payment of virtual currencies.	New tax	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Alternative method of taxation of bonds	New tax	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
To complete implementation of the Directive 2018/822 Poland introduces provisions for automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements.	Neutral	Announcement: 2019
Preferential taxation with the reduced 5% corporate income tax rate with reference to income derived from the qualified intellectual property rights, so called IP Box	Rate decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
New reduced 9% corporate income tax rate that applies for incomes other than those from capital gains and refers to taxpayers whose incomes received in the tax year do not exceed the amount of EUR 1.2 million if they have the status of the small taxpayer (i.e. taxpayers with sales revenues not exceeding 1.2 million the equivalent of euro in the previous tax year and for taxpayers beginning their economic activity in the tax year of such a beginning.) The requirement of having the status of a small taxpayer does not apply to taxpayers beginning their economic activity in the tax year of beginning this activity.	Rate decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Increase the limit of car's value up to PLN 150 000 (up to PLN 225 000 for an electric car) to which the taxpayer can fully deduct the depreciation write-offs due to the use of the car	Base decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Change of rules of reducing the income by the amount of loss not exceeding PLN 5 000 000.	Neutral	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
Value-added tax		
The Online Cash Registers System (to be introduced gradually) automatically and in real time uploads information regarding each registered transaction, including the amount of turnover and output VAT, VAT rate, description of goods/services and time of the supply to the central digital IT database (Central Register Repository) maintained by the Head of National Revenue Administration, enabling to control whether VAT on such supplies were correctly accounted for. The data would be uploaded by automated means and on a continuous basis or on request of the competent tax authority. Main objectives of the reform: (i) reduction of compliance burden, as taxable persons will be relieved from certain reporting obligations related to standard cash registers; (ii) tackling the shadow economy, by increasing transparency of VAT settlements and facilitating tax inspections; (iii) increasing a level playing field, by eliminating the unfair competition from dishonest businesses.	Neutral	Announcement: 2018 Legislation: 15-03-2019 In force from: 01-05-2019
Maintain the current level of VAT rates.	New tax	Announcement: 21-12-2018 Legislation: 22-11-2018 In force from: 01-01-2019
Exclusion of the following goods and services from VAT exemption for small enterprises if they were sold remotely (e.g. via online marketplace /shop, via telephone): wholesale and retail supply of parts for motor vehicles and motorcycles, cosmetic and toilet preparations, computers, electronic and optical products, electrical appliances, non-electrical household appliances and other such goods.	Base increase	Announcement: 2019 Legislation: 04-07-2019 In force from: 01-09-2019
White list of taxpayers: Introduction of the list of VAT taxpayers (the so-called 'White list'), which contains information concerning taxpayers, including settlement accounts used for business-related activities. The White list helps business entities to quickly identify contractors. From 1 January 2020 the taxpayer may be subject to sanction (in the form of increasing tax income for CIT/PIT purposes) or joint and several liability for VAT purposes in the case of making payment on business account of the contractor which is not specified on the white list.	Neutral	Announcement: 2019 Legislation: 12-05-2019 In force from: 01-09-2019
Incorporation of VAT returns into modified SAF-T for VAT (JPK_VAT): The adapted JPK_VAT will contain all data that have to be included in traditional VAT returns. Therefore, taxable persons will not be obliged to separately submit VAT returns and SAF-T (JPK). Starting from 1.04.2020 large enterprises will be obliged to submit the adapted JPK_VAT. Other categories of enterprises, including SMEs and micro enterprises will be covered by this requirement as of 1.07.2020.	Neutral	Announcement: 2019 Legislation: 04-07-2019 In force from: 01-04-2020

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
<p>Mandatory Split Payment Mechanism (SPM): Introduction of the mandatory SPM in areas particularly exposed to VAT fraud (listed in Annex 15 to the VAT Act) as of 1st November 2019. It is applied when the invoice includes at least one product / service covered by the mandatory SPM and the amount of invoice (gross, VAT included) exceeds PLN 15 000 and the parties of the transaction are both VAT taxpayers (B2B supplies). Consequently at the same time, starting from 1 November 2019, the domestic reverse charge mechanism has been abolished in respect of supplies of goods/services covered by the mandatory SPM It is important to note that the voluntary SPM is still in force (the reform is described above).</p>	Neutral	Announcement: 2019 Legislation: 09-08-2019 In force from: 01-11-2019
<p>New matrix of VAT rates: Introduction of newly categorized list of goods and services subject to 5% and 8% VAT rate (the so-called new VAT matrix). The list is no longer based on the Polish Classification of Goods and Services (PKWiU) codes of 2008, but on the Combined Nomenclature (CN) - for goods and the current PKWiU of 2015 - for services. Due to implementation of new matrix, in order to achieve the objective of rationalisation and simplification of system, VAT rates on a number of goods /services had to be decreased from 8% to 5% (e.g. soups, broths, homogenised food; tropical and citrus fruits, some nuts; bread with a shelf life or minimum durability exceeding 14 days) or from 23% to 8% (e.g. mustard, sweet pepper spice, some processed spices (e.g. pepper, nutmeg, thyme) or from 23% to 5% (e-publications). However, at the same time VAT rates on a number of goods was increased from 5% or 8% to 23% (e.g. lobsters and octopus and other crustaceans, molluscs and aquatic invertebrates; ice - used for food and refrigeration purposes). Furthermore, taxpayers and contracting authorities within the meaning of Polish public procurement law can request for Binding Rate Information which is issued by Director of the National Tax Information Service. It is an administrative decision containing information on: classifying a particular product or service in accordance with the Combined Nomenclature (CN), the Polish Classification of Buildings and Other Structures (PKOB) or the Polish Classification of Goods and Services (PKWiU) and VAT rate. The purpose of a Binding Rate Information is to provide protection for taxpayers regarding the classification of their goods and services and proper VAT rate. It is important to note that applicants can request for Binding Rate Information as of 1.11.2019, despite the fact that New matrix of VAT rates reform is coming into force 1.04.2020.</p>	Neutral	Announcement: 2019 Legislation: 9-08-2019 In force from: 1-04-2020
Health-related taxes		
<p>Sugar levy: 1. a levy on beverages with added sugar or other substances used for their sweetening properties, as well as caffeine and/or taurine 2. a levy on alcohol beverages sold in packages of up to 300 ml in volume</p>	New tax	Announcement: 2019
Other excise duties		
Decrease of excise duty rate for electricity (the rate has been decreased from 20 PLN/MWh to 5 PLN/MWh)	Rate decrease	Announcement: 21-12-2018 Legislation: 28-12-2018 In force from: 01-01-2019
Excise duty rates on certain goods have been increased by 10%. The goods in questions are those being stimulants i.e. ethyl alcohol, beer, wine, fermented beverages, intermediary goods, tobacco products, raw tobacco, novel tobacco products and liquid for electronic cigarettes	Rate increase	Announcement: 24-04-2019 Legislation: 21-11-2019 In force from: 01-01-2020
Other taxes		
The Act of 12 December 2019 amending the tax on retail sales (Journal of Laws of 2019 item 2497) suspends collection of this tax until 30 June 2020.	Neutral	Announcement: 2019 Legislation: 12-12-2019 In force from: 01-01-2020
Implementation of Cooperation Program (Horizontal Monitoring)	Neutral	Announcement: 2019 Legislation: 16-10-2019 In force from: 01-07-2020
The Act of 15 November 2016 (Journal of Laws of 2016 item 2099), the Act of 12 October 2017 (Journal of Laws of 2017 item 2178) and the Act of 22 November 2018 (Journal of Laws of 2018 item 2402) amending the tax on retail sales suspend collection of this tax until 1 January 2020.	Neutral	Announcement: 2016, 2017, 2018 Legislation: 15-11-2016, 12-10-2017, 22-11-2018 In force from: 22-12-2016, 01-01-2018, 01-01-2019

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
<p>The main changes concern preventing tax avoidance by:</p> <p>1) partial implementation of the ATAD directive as regards the clause against tax avoidance (Article 6 of the ATAD Directive),</p> <p>2) introducing solutions leading to increase of deterring effect of the provisions against tax avoidance,</p> <p>3) introducing changes affecting the improvement of the economics of proceedings against tax avoidance,</p> <p>4) clarifying the role of the Head of the National Revenue Administration as a tax authority in the scope of performing tasks related to counteracting tax avoidance,</p> <p>5) introducing the definition of measures limiting contractual benefits, i.e. the ones provided under international conventions.</p>	Base increase	Legislation: 23-10-2018 In force from: 01-01-2019
Tax on extraction of certain minerals: reduction of the tax rate (by 15%) on copper and silver extraction.	Rate decrease	Announcement: 19-03-2019 Legislation: 12-04-2019 In force from: 01-07-2019