

Documents

Cooperative Compliance Programme's documents

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In order to ensure an understanding of the functioning of the Cooperative Compliance Programme, documents have been developed and published to assist in the decision to join the Programme and to facilitate the next steps in the process of joining the Programme.

Request to conclude a cooperation agreement

The Head of the National Revenue Administration may conclude with a taxpayer, at the taxpayer's request, an agreement on cooperation with regard to taxes remaining within the competence of the National Revenue Administration. The request is intended to standardise the information contained in it and may be used by applicants to the Cooperative Compliance Programme, e.g. by forwarding it to the following e-mail address programme.wspoldzialania@mf.gov.pl or cooperation.programme@mf.gov.pl

Self-assessment questionnaire

The published Self-Assessment Questionnaire for businesses is a tool to assist them in making an initial assessment of the level of implementation of the Tax Control Framework in place at the entity applying to the Cooperative Compliance Programme. The self-assessment questionnaire may be submitted by the taxpayer together with the request to conclude a cooperation agreement.

Guidelines on the Tax Control Framework

A taxpayer that has entered into a cooperation agreement is required to have an effective and adequate set of identified and described processes and procedures for managing and ensuring the proper compliance with its obligations under tax legislation. The Ministry of Finance has drafted a document entitled Guidelines on the Tax Control Framework to standardise taxpayers' approach to the requirements for managing tax issues, including tax governance.

Manual for the participant of the Cooperative Compliance Programme

The Manual for the participant of the Cooperative Compliance Programme discusses the Programme's process and indicates its most important elements and provides explanations

1. in terms of the Tax Control Framework, the effectiveness and adequacy of the implementation and functioning of which are to be assessed before and during the signing of the agreement between the taxpayer and the Head of the National Revenue Administration;
2. on the adoption of principles for tax audit and independent audit of the tax function;
3. on the adoption of rules of cooperation following the signing of a cooperation agreement.