

Benefits

Information on the benefits of participating in the Cooperative Compliance Programme

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Article is also available in other languages:

PL

Benefits for Taxpayers attained due to joining the Cooperative Compliance Programme:

- certainty of correct application of tax legislation in the present time, which translates into certainty and predictability of expenses related to tax burdens, which in the long run may translate into an economic benefit (the Taxpayer informs about tax issues, potentially disputable, already at the planning stage and the Head of NRA strives to present their position as soon as possible before concluding the transaction/ submitting the tax return, if the Taxpayer agrees with the presented position, a tax agreement on interpretation of tax legislation is concluded, whereas if they do not agree, before concluding the transaction they are aware that it will generate a tax dispute);
- **individual approach manifested, among other things by adjusting the form and frequency of supervision** by the Head of NRA to the current level of efficiency and adequacy of the Tax Control Framework implemented by a given entity, constituting a system of self-control tax schemes aimed at ensuring the payment of tax within the statutory deadline and in the correct amount;
- transparency of activities of the Head of NRA in the scope of supervisory actions undertaken in relation to the Taxpayer (e.g. presentation to the Taxpayer of their current profile together with a periodic Individual Supervision Plan constituting an appendix to the cooperation agreement, agreeing with the Taxpayer the schedule of monitoring audits conducted at the Taxpayer's office or branches);
- application of a reduced rate of interest for late payment (50%) to tax arrears incurred as a result of the adjustment by the Taxpayer of irregularities identified in the course of the preliminary audit, provided that the correction is submitted and the arrears are paid within the statutory period (Article 20zm. § 1 point 1 of the Tax Ordinance);
- not charging interest for default on tax liabilities arising in the period covered by the monitoring audit, if the Taxpayer submits on their own initiative a legally effective adjustment of the return and pays the tax arrears within 7 days from the date of submission of the adjustment (Article 20zm. § 1 point 2 of the Tax Ordinance);

- not initiating proceedings in cases of fiscal offences or fiscal infractions for the period covered by the adjustment referred to above (Article 20zm. § 3 of the Tax Ordinance);
- the possibility to conclude transfer pricing agreements and the lack of relevance of applying the general clause in a faster time frame and with a 50% reduced fee compared to the “classical equivalents”, i.e. the APA and the individual tax ruling with respect to anti-avoidance rules (Article 20zc. § 4 point 1 of the Tax Ordinance);
- reducing internal management costs (which arise in the case of audits carried out several years after the end of the fiscal year, thus generating the need for human and technical resources);
- review of the rules of business management and increasing the efficiency and credibility of the undertaking;
- prestigious character in connection with the conclusion by the Taxpayer of an agreement with NRA, which will testify to the high quality of the implemented corporate governance and the overall credibility of the business;
- exemption from reporting Mandatory Disclosure Rules (MDR), except cross-border schemes;
- considering the participation in the Cooperative Compliance Programme as a condition of good faith if the event or acts giving rise to the application of the provisions on additional tax liability occurred during the period of that agreement;
- the possibility to use a new form of simplified advance payment as regards CIT (tax agreement on the forecast tax liability in a given fiscal year);
- priority realisation of tax refunds resulting from the Taxpayer’s returns, with regard to taxes covered by the agreement;
- priority execution of tax proceedings initiated at the request of the Taxpayer, with respect to taxes covered by the agreement or with respect to reliefs from tax liabilities and other requests and applications submitted by the Taxpayer with respect to taxes covered by the agreement.

Benefits for NRA arising from the implementation of the Cooperative Compliance Programme:

- reduction in tax collection costs due to an increase in the correctness of fulfilling tax obligations, thus resulting in a decrease in the number of proceedings, litigation costs and a decrease in the number of adjustments due to the shift of the control function to the level of the Taxpayer to supervise the correctness of fulfilling tax obligations;
- counteracting aggressive tax optimisation by creating a competitive offer against this type of optimisation - thanks to the guarantee of tax legislation certainty provided by NRA in real time after signing the cooperation agreement. In the long run, taxpayers gain a reduction in the cost of tax risk that may offset the financial benefits of using aggressive tax planning schemes, so that participation in the Programme may be more profitable than the risky participation in optimisation;
- better, more efficient use of NRA staff resources, thanks to focusing inspections on entities that do not meet high standards in terms of fulfilling tax obligations;
- increased confidence on the part of Taxpayers, resulting in an increase in voluntary compliance with obligations and building a positive image of NRA;
- implementation of a non-repressive form of tax supervision, resulting in a better management of risks, leading to an increased level of voluntary and correct fulfilment of tax obligations.