

Tax appeals

Information on how to appeal a tax assessment

 13.12.2021

Refund of tax overpayments during the fiscal year

The taxpayer should not withhold income tax from you if:

- you have presented a certificate of residency in the country of residence, and
- the double taxation agreement provides that the old-age pension (disability pension) received should not be taxed in Poland.

However, the taxpayer may withhold income tax from you due to a mistake or due to uncertainty as to your place of residence. In such a situation, you may submit an application for confirmation of overpayment to the revenue office, i.e. apply for a refund of unduly withheld tax.

In the application, you should indicate the tax that was unduly withheld and the amount that was withheld.

Please note: If you are a non-resident and receive an old-age pension (disability pension) through a taxpayer, the application is submitted to the revenue office having jurisdiction over the registered office of the taxpayer (the ZUS branch that pays the benefit).

The revenue office is required to take a decision on this matter within 1 month, and within 2 months in a particularly complicated case.

Refund of tax overpayments shown in tax returns

If your tax return shows a tax overpayment, the revenue office is required to refund it.

Deadline for refunding overpayments

The tax will be refunded within:

- 45 days (for tax returns submitted in electronic form),
- 3 months (for tax returns submitted in paper form),

- from the date of submission of the tax return

Please note: If you submit the tax return before the deadline, the deadline for refunding the overpayment will be calculated from 15 February.

Corrected tax returns

If, after submitting a tax return, you realise that you have made an error in the calculation or you have not deducted relief that you are entitled to, e.g. child relief, you may submit a corrected tax return. In such a case, the tax will be refunded on the basis of the corrected tax return.

You should enclose an application for confirmation of overpayment with the corrected tax return. The overpayment resulting from the corrected tax return will be refunded within 2 months from the date of submission of the application for confirmation of overpayment but no earlier than:

- 45 days (for tax returns submitted in electronic form),
- 3 months (for tax returns submitted in paper form),

- from the date of submission of the original tax return.

Please note: If you are a non-resident and receive an old-age pension (disability pension) through a taxpayer, the application is submitted to the revenue office having jurisdiction over the registered office of the taxpayer (the ZUS branch that pays the benefit).

How to obtain a tax refund

Tax overpayments may be refunded:

- by transfer to a bank account,
- by postal order,
- at the cashier's office of the revenue office.

Important: if you wish to have a tax refund transferred to your account, give your account number to an official. You may do this when you submit the tax return or when you submit a

data update form (NIP-7 or ZAP-3).

Overpayments refunded by postal order are reduced by the costs of refunding the tax.

You may claim an overpayment at the cashier's office only upon your request.

Please note: If your overpayment does not exceed PLN 23.20, you may claim it only at the cashier's office.

The overpayment may not be refunded if the revenue office finds that you have arrears to it. In such a case, your overpayment will be offset against these arrears in full or to the extent needed to settle the arrears.

Tax liability determined by the revenue office

If you do not submit a tax return or you declare incorrect amounts in a tax return, the amount of your tax may be determined by the revenue office.

Please note: You have the right to appeal against this decision. You should lodge the appeal within 14 days from the date on which a higher authority receives the decision from the authority that issued that decision.



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