

Tax appeals

Information on how to appeal a tax assessment

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It may happen that an undue or excessive amount of tax is withheld and paid as a result of an error on your part or on the part of the tax agent.

How to appeal against tax assessment

You may recover income tax in several ways, depending on the current tax settlement stage.

If you provided services in Poland and the tax agent withheld tax despite the fact that all the conditions (set out in the double taxation agreement concluded with your country of residence) for not withholding a lump-sum tax (i.e. tax withheld at source) or for withholding an amount lower than that actually withheld were met, you may apply for a refund of this tax to the revenue office in Poland.

This applies to situations where the amounts due paid do not exceed PLN 2 million.

In order to recover the tax, you should apply to the revenue office for confirmation of overpayment.

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

You enclose with the application a certificate of tax residence issued by the tax authority of the country of your residence.

Please note: If you are a non-resident, you submit the application to the revenue office having jurisdiction over non-residents in the province where the tax agent's registered office is located.

The tax authority is required to take a decision on this matter within 1 month, and within 2 months in complicated cases.

If you work in Poland and receive remuneration, but there is no tax agent who will withhold advanced tax payment and transfer it to the revenue office, you pay it yourself. The same applies if you carry out economic activity through a permanent establishment in Poland. In such a case, you submit the annual tax return in Poland and the tax (tax overpayment) is refunded on the basis of the data provided in this tax return:

- within 45 days if you submit the tax return in electronic form, or

- within 3 months if you submit the tax return in paper form.

If, after submitting the 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.

Please note: If, after conducting tax proceedings, the revenue office to which you submitted the tax return or the application for confirmation of overpayment issues a decision that you disagree with, you may appeal against it. You 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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