


Preliminary CBR Request

Information on the Preliminary CBR Request and the procedure for its proceeding

 22.11.2021

Article is also available in other languages:

PL

The Preliminary CBR Request shall be sent to the mailbox: CBR.poland@mf.gov.pl. It is recommended to use the CBR-1 form

 [CBR-1 Form \(Preliminary CBR request\) \(DOC, 126 kB\)](#)

The Preliminary CBR Request should be drafted in Polish.

Formal requirements of the Preliminary CBR Request

The prerequisite for the proceeding of the Preliminary CBR request by the KAS is that the following formal requirements are cumulatively met:

1. the case is of a cross-border nature;
2. concerns planned transactions that have not yet been carried out;
3. KAS finds a high degree of complexity of the case;
4. the proposal concerns arrangements with the tax administration of the EU Member State which joined the EU VAT CBR pilot: [The list of EU VAT cross-border rulings \(CBR\) available on line has been updated \(europa.eu\)](#);
5. has been signed by the taxpayer or a person authorised by him ([the possibility to sign WWCBR: Sign the document electronically — use the trusted signature — Gov.pl — Portal Gov.pl \(www.gov.pl\)](#));
6. the applicant has agreed to:
 - proceeding the EU VAT CBR pilot case by the KAS;
 - arrangement by the KAS with the tax administration of the EU Member State indicated in the request;
 - proceeding of his/her personal data by the Head of KAS;
 - publication on dedicated websites of the European Commission of the agreed CBR interpretation after its anonymization.

Proceeding of the cases initiated by Preliminary CBR Request.

Upon receipt of the Preliminary CBR Request, the KAS assesses the fulfilment of the formal requirements. In case the Preliminary CBR Request does not comply with the formal requirements, the KAS will inform the applicant accordingly by sending a message to the e-mail address for correspondence indicated by applicant in the Preliminary CBR Request, together with an indication of what to complete.

Upon receipt of the Preliminary CBR Request or its completion, the KAS will accept the Preliminary CBR Request or refuse to accept it on the grounds that the formal requirements have not been met. The applicant will be informed of the decision of the KAS by sending the information to the e-mail address indicated in the Preliminary CBR Request for correspondence.

Acceptance of the Preliminary CBR Request opens the possibility to submit a CBR Request.