

POLAND

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No dedicated website/webpage for SMEs on transfer pricing matters.

For SMEs on transfer pricing matters general rules apply. Information is available (in Polish language) on the website: www.finanse.mf.gov.pl and there is a possibility to ask questions (also transfer pricing issues) through the e-mail address: kancelaria@mofnet.gov.pl (in Polish and English language).

2. Do you have a single definition of SME that applies for most direct tax purposes?

Polish tax provisions do not stipulate one common definition for SME. Nevertheless, in CIT and PIT we do have specific definition for small taxpayer which takes into account the following criterion: annual revenue value of up to 1.200 000 EUR (inc. VAT) in the previous tax year.

The Economic Freedom Act of 2 July 2004 (which regulates undertaking, running and closing businesses on the territory of Poland, as well as tasks of the public administration within this regard), also contain general definitions of micro, small and medium enterprises.

The definition is available (in Polish language) on the website:

<http://www.mg.gov.pl/Wspieranie+przedsiębiorczosci/Polityki+przedsiębiorczosci+i+innowacyjnosci/Definicja+MSP>.

3. Do you apply a specific SME definition for transfer pricing purposes?

No specific definition for TP purposes.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No specific services available for SMEs. For APA and dispute resolution general rules apply. Information is available (in Polish language) on the website: www.finanse.mf.gov.pl.

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No specific training materials available.

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

No specific procedures available for SMEs. For APA and rulings general rules apply. Information is available (in Polish language) on the website: www.finanse.mf.gov.pl.

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

Ms Monika Laskowska
Deputy Director of the Income Taxes Department
Ministry of Finance
Świętokrzyska 12 Str.
00-915 Warsaw
Tel.: +48 22 694 33 26, +48 22 694 38 69
Fax: +48 22 694 33 31
E-mail: Monika.Laskowska@mofnet.gov.pl

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

Ms Ewa Adamiak
Director of the Income Taxes Department
Ministry of Finance
Świętokrzyska 12 Str.
00-916 Warsaw
Tel.: +48 22 694 33 26, +48 22 694 33 29
Fax: +48 22 694 33 31
E-mail: Ewa.Adamiak2@mofnet.gov.pl

Ms Monika Laskowska
Deputy Director of the Income Taxes Department
Ministry of Finance
Świętokrzyska 12 Str.
00-916 Warsaw
Tel.: +48 22 694 33 26, +48 22 694 38 69
Fax: +48 22 694 33 31
E-mail: Monika.Laskowska@mofnet.gov.pl

Ms Maria Kalinowska
Deputy Director of the Income Taxes Department
Ministry of Finance
Świętokrzyska 12 Str.
00-916 Warsaw
Tel.: +48 22 694 33 26, +48 22 694 33 40
Fax: +48 22 694 33 31
E-mail: Maria.Kalinowska@mofnet.gov.pl

Mr Jarosław Szatański
Deputy Director of the Income Taxes Department
Ministry of Finance
Świętokrzyska 12 Str.
00-916 Warsaw
Tel.: +48 22 694 33 26, +48 22 694 34 05
Fax: +48 22 694 33 31
E-mail: Jaroslaw.Szatanski@mofnet.gov.pl

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

Ms Ewa Adamiak
Director of the Income Taxes Department
Ministry of Finance
Świętokrzyska 12 Str.
00-916 Warsaw
Tel.: +48 22 694 33 26, +48 22 694 33 29
Fax: +48 22 694 33 31
E-mail: Ewa.Adamiak2@mofnet.gov.pl

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Deputy Director of the Income Taxes Department
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Świętokrzyska 12 Str.
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