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**Tax Alert No 230/01.07.2021**



## **Withholding tax rules regarding payments exceeding PLN 2 million p.a. still not in force**

**Date of entrance into force of withholding tax obligations regarding payments exceeding PLN 2 million p.a. was postponed again.**

**However, according to information from the Ministry of Finance, in force from 1<sup>st</sup> January 2022 shall not be the rules enacted in 2018, but their new version, currently being drafted** (government claims that it shall be revealed in July 2022).

It is considered to change the scope of new withholding tax rules. If however the tax is withheld, a taxpayer (or a remitter, if economically incurred the WHT burden) may apply for a WHT refund. Alternatively, a remitter will be allowed to apply reduced WHT rate, exemption or not to withhold WHT, on additional condition of submitting a very special statement or if a ruling on WHT exemption was issued by Polish tax authorities. Basic rules with this respect, in a new version of rules, shall remain unchanged, but a number of details may differ.

**From 1st January 2019** are in force regulations regarding **due diligence** and the **amended definition of a beneficial owner of payments**, important to apply reduced WHT rate, exemption or not to withhold WHT (they have not been suspended).

The above mentioned deadlines will be binding irrespective of a tax year of a remitter or a taxpayer.

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Should you be interested in obtaining further information, or would like to discuss the impact of the above changes please contact:

Jacek Wojtach  
Konrad Medoliński

[Jacek.Wojtach@mddp.pl](mailto:Jacek.Wojtach@mddp.pl)  
[Konrad.Medolinski@mddp.pl](mailto:Konrad.Medolinski@mddp.pl)

tel. + 48 600 389 333 or  
tel. + 48 504 666 447

or your advisor at MDDP.

**MDDP Michalik Dłuska Dziedzic i Partnerzy Spółka Doradztwa Podatkowego Spółka Akcyjna**

ul. Mokotowska 49,00-542 Warszawa PL | tel.: +48 22 322 68 88 | fax: +48 22 322 68 89 | e-mail: [biuro@mddp.pl](mailto:biuro@mddp.pl) | [www.mddp.pl](http://www.mddp.pl)

KRS: 00007553711 Sąd Rejonowy dla m.st. Warszawy w Warszawie, XII Wydział Gospodarczy Krajowego Rejestru Sądowego

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