



CHANGES IN TAX RULING ISSUANCE

On 1st March 2017 the new legislation came into force, changing the organization of the custom and tax administration, including authorities responsible for issuing the individual tax rulings.

According to the new legislation, tax rulings will be issued by the Director of the National Tax Information (KIS), as a specialized body of the National Tax Administration (KAS).

The regulations on submitting applications for rulings have also been changed. All applications, as well as any other correspondence concerning the rulings, should be from now on sent to the National Tax Information, to the following address:

ul. Teodora Sixta 17

43-300 Bielsko-Biała

or, with e-PUAP, to the National Tax Information's address.

The new tax ruling templates are to be found on the website of KIS and KAS: www.kis.gov.pl

The payment for an application for a ruling should be made to the National Tax Information's bank account:

25 1010 1212 0064 6422 3100 0000



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