

Polish Ministry of Finance announces planned deferral to 30 June 2021 of certain provisions of new withholding tax reform

EY Tax News Update: Global Edition

EY's Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access more information about the tool and registration [here](#).

Also available is our [EY Global Tax Alert Library](#) on ey.com.

The Polish Ministry of Finance announced that it is currently working on a decree to defer the introduction of the withholding tax (WHT) pay and refund system, which will replace to a large extent the current relief at source system. According to the information published on the Ministry's website, the entry into force of the pay and refund system will be deferred until 30 June 2021. The deferral is expected to be confirmed by the formal publication of a decree during December 2020.

Simultaneously, the Ministry of Finance will work on the new legislation, which will amend the regulations regarding the collection of WHT at source, primarily, in relation to the pay and refund procedure. The initial legislation on this front is expected to be completed in 2021.

For more information on the pay and refund system, see EY Global Tax Alert, [Poland defers certain provisions of new withholding tax reform to 1 January 2021](#), dated 24 June 2020.

For additional information with respect to this Alert, please contact the following:

EY Doradztwo Podatkowe Krupa sp. k., Warsaw

- ▶ Andrzej Broda andrzej.broda@pl.ey.com
- ▶ Marcin Opilowski marcin.opilowski@pl.ey.com
- ▶ Magdalena Zalech magdalena.zalech@pl.ey.com
- ▶ Michał Koper michal.koper@pl.ey.com

EY Doradztwo Podatkowe Krupa sp. k., Wrocław

- ▶ Sebastian Ickiewicz sebastian.ickiewicz@pl.ey.com

Ernst & Young LLP (United States), Polish Tax Desk, New York

- ▶ Sylwia Migdał sylwia.migdal1@ey.com
- ▶ Joanna Pachnik joanna.pachnik1@ey.com

About EY

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

© 2020 EYGM Limited.
All Rights Reserved.

EYG no. 002480-20Gbl

1508-1600216 NY
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com