

TAX ALERT

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The Fourth Deregulation Act – further simplification of business regulations

The Ministry of Economy is now working on the Fourth Deregulation Act Bill, i.e. the act to simplify running of a company. Similarly to previous deregulation acts, this regulation aims at improving conditions of running a business by simplifying regulations, reduction of certain disclosure requirements, clarification of certain doubtful issues, investment support and enhancing work productivity. The following Minister's proposals were put forward in order to reach those goals:

- "Ports package" – shortening the time of border inspections at seaports to 24 hours, extending the deadline for settling VAT for import purposes by authorized economic operators (AEO),
- Repealing the obligation of getting a confirmation of application for registration for VAT purposes (reducing the costs of starting business),
- Exempting the transport to the workplace organised by the employer from CIT (easing recording requirements, facilitating tax settlements),
- Limiting statistical requirements for micro-entrepreneurs (releasing them from the obligation of providing data in the year of starting business),
- Simplifying tax settlements if the receipt of advance payments is registered by electronic cash register (harmonizing the point at which CIT is accountable with the VAT point),
- Developments in the area of excise duty (including the introduction of "binding excise duty information" allowing to obtain binding information from the tax authorities about tariff classification and type of excise goods).

At present the Fourth Deregulation Act bill is at the stage of inter-ministerial consultations.

Should you be interested in the above issue please do not hesitate to contact Mazars Tax Advisory Department.

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