

TAX ALERT

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CIT / PIT: General interpretation of the Minister of Finance concerning the classification of expenses incurred for rental of a car used for business purposes as tax deductible expenses according to general rules

In accordance with the recent general interpretation of the Minister of Finance of 8 November 2013 (no. DD2/033/55/MWJ/13/RD-111005), the limitations connected with mileage rules no longer pose an obstacle to classify the expenses for the rental of a passenger car used for business purposes as tax deductible expenses.

The interpretation issued by the Minister of Finance strengthens the prevailing opinion expressed in administrative court jurisdiction. In line with the most recent general interpretation the expenses for the rental of a passenger car used for the company's business are not restricted by the limit of "mileage" set out in the legal regulations because they do not fall in the category of expenses defined in Article 23 section 1 item 46 of the PIT Act and Article 16 section 1 item 51 of the CIT Act.

Following this resolution all expenses for the rental of a passenger car used for the company's business must be classified as tax deductible according to general rules, i.e. according to rules set out in Article 22, section 1 of the PIT Act and Article 15, section 1 of the CIT Act.

Should you be interested in this topic, please do not hesitate to contact Mazars Tax Advisory Department.

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