

18 July 2018

Periodical newsletter on tax matters.

In current issue:

- **Changes of tax regulations**

- VAT: Split Payment

On 1 July 2018, amendments to the VAT Act entered into force which introduced the so-called split payment mechanism. (...) The same day, the banks maintaining VAT payers' company accounts opened new VAT accounts for each taxpayer which was necessary for the application of the split payment mechanism.

- MLI Tax Convention

On 1 July 2018, the Multilateral Instrument to Modify Bilateral Tax Treaties (MLI) entered into force. (...) The main objective of the MLI convention is counteracting aggressive tax optimisation through the use of the provisions of double taxation treaties (DTT) or consisting in transferring profits to more advantageous tax jurisdictions.

- Changes in the area of income taxes – tax on commercial properties

On 4 July 2018, an amendment to the Income Tax Act entered into force (CIT Act, PIT Act, and the Act on Flat-Rate Income Tax). The amendment introduces, among other things, a change in the construction of the tax on commercial properties which was introduced at the beginning of this year.

[MORE >](#)

- **Decisions of Administrative Courts**

- Judgment of the Supreme Administrative Court on the cost of fuel in relation to company

cars used for private purposes

- Judgment of the Administrative Court in Poznań in respect of the gratuitous use of a logo

[MORE>](#)

- **Interpretations from the Tax Authorities:**

- Limits of revenue generating costs on account of debt financing(Interpretation no 0114-KDIP2-2.4010.218.2018.1.AM)

[MORE>](#)

Contacts



Andrzej
Debiec

Partner



Zbigniew
Marczyk

Counsel

[> Read the full article online](#)