

06 June 2018

Periodical newsletter on tax matters.

In current issue:

- Court decisions in tax-related cases:
 - In an individual interpretation dated 21 May 2018, (no. 0111-KDIB1-1.4010.68.2018.3.BS), the Head of the National Fiscal Information Office declared that the tax on commercial properties is to be paid irrespective of the area of a building used for lucrative purposes.
 - In the judgement dated 15 March 2018, (file no. II FSK 610/16), the Supreme Administrative Court concluded that tax authorities cannot, in the course of a tax inspection, change their opinion as expressed in a tax interpretation that had previously been obtained by the taxpayer, especially if it was advantageous for the taxpayer.
 - The Administrative Court of the Małopolskie Province in Kraków, in its decision granted on 1 December 2017 (file no. I SA/Kr 1036/17) determined that accounting for the VAT on the basis of the reverse charge mechanism was not applicable to additional construction works performed in favour of one of the lessees.
 - The Administrative Court of Wielkopolskie Province in Poznań, in its judgement dated 10 January 2018 (file no. I SA/ Po 988/17) stated that a transfer of employees was an unnecessary condition for determining that the contribution in kind of a set of assets and rights constituted a contribution of an organised part of an enterprise.

- New Bills
 - Bill on companies investing in real property designated for leasing

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