



Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Dominik Mączyński, Chair of Financial Law at *Adam Mickiewicz University* and OPTR National Reporter of Poland.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2020 in the protection of taxpayers' rights, and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights".

OPTR - 2020 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in 82 situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

We would be very grateful if you submit us this questionnaire, duly filled out, by no later than 15 January 2021.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr. Carlos E. Weffe
Managing Editor
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

Email address *

dominik.maczynski@amu.edu.pl

Reporters' info

Name: *

Dominik Mączyński

Country: *

Poland

Affiliation *

Taxpayers / Tax Practitioners

Tax Administration

Judiciary

(Tax) Ombudsperson

Academia

Other: _____

Questionnaire 1 - Country Practice

Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.

5. When completed, please submit the survey.

6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority? *

Yes

No

2. If yes, can they request the correction of errors in the information? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? *

Yes

No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? *

Yes

No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? *

Yes

No

6. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? *

Yes

No

9. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? *

Yes

No

10. If yes, can the taxpayer request a meeting with the tax officer? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 3 - Confidentiality

11. Is information held by your tax authority automatically encrypted? *

Yes

No

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? *

Yes

No

13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? *

Yes

No

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? *

Yes

No

16. Is information about the tax liability of specific taxpayers publicly available in your country? *

Yes

No

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? *

Yes

No

18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? *

Yes

No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? *

Yes

No

22. If yes, does this mean only one audit per tax per year? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? *

Yes

No

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? *

Yes

No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? *

Yes

No

26. If yes, what is the normal limit in months? *

1-3 months

27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? *

Yes

No

28. May the opinion of independent experts be used in the audit process? *

Yes

No

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? *

Yes

No

30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? *

Yes

No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? *

Not applicable (click here if you answered "No" to question 31)

Yes

No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? *

Yes

No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? *

Yes

No

37. May the tax authority enter and search the dwelling places of individuals? *

Yes

No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? *

Yes

No

39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? *

Yes

No

41. Does the taxpayer need permission to appeal to the first instance tribunal? *

Yes

No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? *

Yes

No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? *

Yes

No

44. Are there time limits applicable for a tax case to complete the judicial appeal process? *

Yes

No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal? *

There is no limit (click here if you answered "No" to the previous question) ▼

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? *

Yes

No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? *

Yes

No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? *

Yes

No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? *

Yes

No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt)? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

51. Does the loser have to pay the costs in a tax appeal? *

Yes

No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality? *

Yes

No

54. Are judgments of tax tribunals published? *

Yes

No

55. If yes, can the taxpayer preserve its anonymity in the judgment? *

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 7 - Criminal and administrative sanctions

56. Does the principle ne bis in idem apply in your country to prevent either: *

- The principle does not apply in my country
- The imposition of a tax penalty and the tax liability
- The imposition of more than one tax penalty for the same conduct
- The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? *

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? *

- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? *

Yes

No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? *

Yes

No

62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? *

Yes

No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? *

Not applicable (click here if you answered "No" to either question 61 or question 62)

Yes

No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? *

Yes

No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? *

Yes

No

66. Does the taxpayer have the right to see any information received from another country that relates to him? *

Yes

No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? *

Yes

No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country? *

Yes

No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? *

- Not applicable (click here if you answered "Yes" to the previous question)
- Yes
- No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? *

- Yes
- No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? *

- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? *

Yes

No

74. Does your country have a generalised system of advanced rulings available to taxpayers? *

Yes

No

75. If yes, is it legally binding? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

76. If a binding ruling is refused, does the taxpayer have a right to appeal? *

Yes

No

77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? *

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Yes
- No

79. If yes, are its provisions legally effective? *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *

- Yes
- No

81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

This content is neither created nor endorsed by Google.

Google Forms

OPTR - 2020 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2020 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2020 that in your opinion affect the level of compliance of a given of minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2020, until no later than 15 January 2021. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr Carlos E. Weffe
Managing Editor
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

Email address *

dominik.maczynski@amu.edu.pl

Reporters' info

Name: *

Dominik Mączyński

Country: *

Poland

Affiliation *

Taxpayers / Tax Practitioners

Tax Administration

Judiciary

(Tax) Ombudsperson

Academia

Other: _____

Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard and /or a best practice, and a "summary of relevant facts in 2020", a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.
3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a decrease of the level of compliance of the relevant standard/best practice in your country in 2020. If there were no changes, please indicate so by clicking on the corresponding button.
4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2020", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".
5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2020".
6. Back up your assertions with the relevant documentary materials, if possible. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org.
7. When completed, please submit the survey.
8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.
11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number *

- No changes
- Shifted away
- Shifted towards

1 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

2 (MS). The system of taxpayer identification should take account of religious sensitivities *

- No changes
- Shifted away
- Shifted towards

2 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes *

- No changes
- Shifted away
- Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax *

- No changes
- Shifted away
- Shifted towards

3 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. *

- No changes
- Shifted away
- Shifted towards

4 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. *

- No changes
- Shifted away
- Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies

*

- No changes
- Shifted away
- Shifted towards

5 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception *

- No changes
- Shifted away
- Shifted towards

6 (S). Summary of relevant facts in 2019

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis *

- No changes
- Shifted away
- Shifted towards

7 (S). Summary of relevant facts in 2019

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

As of 1 July 2020, provisions implementing the correct settlement program based on close cooperation between the largest taxpayers and the tax administration (co-operative compliance) entered into force. The Cooperation Program aims to ensure compliance by establishing close and ongoing cooperation between tax authorities and taxpayers. The cooperation is based on the principle of voluntary and mutual trust, understanding and transparency. The provisions enable conclusion of tax agreements regarding transfer pricing.

8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication *

- No changes
- Shifted away
- Shifted towards

8 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

9 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms *

No changes

Shifted away

Shifted towards

9 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

10 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors *

- No changes
- Shifted away
- Shifted towards

10 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 3 - Confidentiality

11 (MS). Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). *

- No changes
- Shifted away
- Shifted towards

11 (BP). Encrypt information held by a tax authority about taxpayers to the highest level attainable. *

- No changes
- Shifted away
- Shifted towards

11 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

12 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. *

- No changes
- Shifted away
- Shifted towards

12 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

13 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. *

- No changes
- Shifted away
- Shifted towards

13 (BP). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. *

- No changes
- Shifted away
- Shifted towards

13 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

14 (MS). Audit data access periodically to identify cases of unauthorised access. *

- No changes
- Shifted away
- Shifted towards

14 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

15 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. *

- No changes
- Shifted away
- Shifted towards

15 (BP). Appoint data protection/privacy officers at senior level and local tax offices. *

- No changes
- Shifted away
- Shifted towards

15 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

16 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). *

- No changes
- Shifted away
- Shifted towards

16 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

17 (MS). Provide remedies for taxpayers who are victims of unauthorised disclosure of confidential information. *

- No changes
- Shifted away
- Shifted towards

17 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

18 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. *

- No changes
- Shifted away
- Shifted towards

18 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

19 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). *

- No changes
- Shifted away
- Shifted towards

19 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities *

- No changes
- Shifted away
- Shifted towards

19 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

20 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. *

- No changes
- Shifted away
- Shifted towards

20 (BP). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. *

- No changes
- Shifted away
- Shifted towards

20 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

21 (MS). Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. *

- No changes
- Shifted away
- Shifted towards

21 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

22 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. *

- No changes
- Shifted away
- Shifted towards

22 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer *

- No changes
- Shifted away
- Shifted towards

22 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

23 (MS). Legal professional privilege should apply to tax advice. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

23 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

23 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

24 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

24 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

Yes

No

Area 4 - Normal audits

25 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void. *

No changes

Shifted away

Shifted towards

25 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

26 (MS). In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers. *

- No changes
- Shifted away
- Shifted towards

26 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

27 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. *

- No changes
- Shift away
- Shift towards

27 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

28 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.

*

- No changes
- Shifted away
- Shifted towards

28 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

29 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. *

- No changes
- Shifted away
- Shifted towards

29 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

30 (BP). Tax audits should follow a pattern that is set out in published guidelines. *

- No changes
- Shifted away
- Shifted towards

30 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

31 (BP). A manual of good practice in tax audits should be established at the global level. *

- No changes
- Shifted away
- Shifted towards

31 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

32 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). *

- No changes
- Shifted away
- Shifted towards

32 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

33 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer *

- No changes
- Shifted away
- Shifted towards

33 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer. *

- No changes
- Shifted away
- Shifted towards

33 (S). Summary of relevant facts in 2019

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

34 (MS). Taxpayers should be informed of information gathering from third parties. *

- No changes
- Shifted away
- Shifted towards

34 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

35 (BP). Reasonable time limits should be fixed for the conduct of audits. *

- No changes
- Shifted away
- Shifted towards

35 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

36 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. *

- No changes
- Shifted away
- Shifted towards

36 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

37 (MS). The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer. *

- No changes
- Shifted away
- Shifted towards

37 (BP). The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view. *

- No changes
- Shifted away
- Shifted towards

37 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

38 (BP). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. *

- No changes
- Shifted away
- Shifted towards

38 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

Yes

No

Area 5 - More intensive audits

39 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. *

No changes

Shifted away

Shifted towards

39 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

40 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. *

- No changes
- Shifted away
- Shifted towards

40 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

41 (MS). Entering premises or interception of communications should be authorised by the judiciary. *

- No changes
- Shifted away
- Shifted towards

41 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

42 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for ex-post ratification. *

- No changes
- Shifted away
- Shifted towards

42 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

43 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases. *

- No changes
- Shifted away
- Shifted towards

43 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.

*

- No changes
- Shifted away
- Shifted towards

43 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

44 (BP). Access to bank information should require judicial authorisation. *

- No changes
- Shifted away
- Shifted towards

44 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

45 (BP). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. *

- No changes
- Shifted away
- Shifted towards

45 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

46 (MS). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time. *

- No changes
- Shifted away
- Shifted towards

46 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

47 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. *

- No changes
- Shifted away
- Shifted towards

47 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

48 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. *

- No changes
- Shifted away
- Shifted towards

48 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

Yes

No

Area 6 - Reviews and appeals

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

49 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of the review process. *

No changes

Shifted away

Shifted towards

49 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

50 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. *

- No changes
- Shifted away
- Shifted towards

50 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

51 (BP). Reviews and appeals should not exceed two years. *

- No changes
- Shifted away
- Shifted towards

51 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

52 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. *

- No changes
- Shifted away
- Shifted towards

52 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

53 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. *

- No changes
- Shifted away
- Shifted towards

53 (BP). An appeal should not require prior payment of tax in all cases. *

- No changes
- Shifted away
- Shifted towards

53 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

54 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome.

*

- No changes
- Shifted away
- Shifted towards

54 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

55 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. *

- No changes
- Shifted away
- Shifted towards

55 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

56 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. *

- No changes
- Shifted away
- Shifted towards

56 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

57 (A). Tax judgments should be published. *

- No changes
- Shifted away
- Shifted towards

57 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

- Yes
- No

Area 7 - Criminal and administrative sanctions

58 (MS). Proportionality and ne bis in idem should apply to tax penalties. *

- No changes
- Shifted away
- Shifted towards

58 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

59 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. *

- No changes
- Shifted away
- Shifted towards

59 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

60 (BP). Voluntary disclosure should lead to reduction of penalties. *

- No changes
- Shifted away
- Shifted towards

60 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

61 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. *

- No changes
- Shifted away
- Shifted towards

61 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

- Yes
- No

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

62 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. *

- No changes
- Shifted away
- Shifted towards

62 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

63 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts *

- No changes
- Shifted away
- Shifted towards

63 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

64 (MS). Taxpayers should have the right to request delayed payment of arrears. *

- No changes
- Shifted away
- Shifted towards

64 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

65 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. *

- No changes
- Shifted away
- Shifted towards

65 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

66 (MS). Temporary suspension of tax enforcement should follow natural disasters. *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

66 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

- Yes
- No

Area 9 - Cross-border situations

67 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. *

- No changes
- Shifted away
- Shifted towards

67 (BP). The taxpayer should be informed that a cross-border request for information is to be made. *

- No changes
- Shifted away
- Shifted towards

67 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

68 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. *

- No changes
- Shifted away
- Shifted towards

68 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

69 (BP). Provisions should be included in tax treaties setting specific conditions for exchange of information. *

- No changes
- Shifted away
- Shifted towards

69 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

70 (MS). If information is sought from third parties, judicial authorisation should be necessary. *

- No changes
- Shifted away
- Shifted towards

70 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

71 (BP). The taxpayer should be given access to information received by the requesting state. *

- No changes
- Shifted away
- Shifted towards

71 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

72 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. *

- No changes
- Shifted away
- Shifted towards

72 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

73 (BP). A requesting state should provide confirmation of confidentiality to the requested state. *

- No changes
- Shifted away
- Shifted towards

73 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

74 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. *

- No changes
- Shifted away
- Shifted towards

74 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

75 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. *

- No changes
- Shifted away
- Shifted towards

75 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

76 (BP). Taxpayers should have a right to request initiation of mutual agreement procedure. *

- No changes
- Shifted away
- Shifted towards

76 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

77 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. *

- No changes
- Shifted away
- Shifted towards

77 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

Yes

No

Area 10 - Legislation

78 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail. *

No changes

Shifted away

Shifted towards

78 (BP). Retrospective tax legislation should ideally be banned completely. *

No changes

Shifted away

Shifted towards

78 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

79 (BP). Public consultation should precede the making of tax policy and tax law. *

- No changes
- Shifted away
- Shifted towards

79 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

- Yes
- No

Area 11 - Revenue practice and guidance

80 (MS). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. *

- No changes
- Shifted away
- Shifted towards

80 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

81 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. *

- No changes
- Shifted away
- Shifted towards

81 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

82 (MS). Binding rulings should only be published in an anonymised form *

- No changes
- Shifted away
- Shifted towards

82 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

83 (MS). Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively. *

- No changes
- Shifted away
- Shifted towards

83 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Do you want to save your results and quit? *

- Yes
- No

84 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. *

- No changes
- Shifted away
- Shifted towards

84 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. *

- No changes
- Shifted away
- Shifted towards

84 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

85 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. *

- No changes
- Shifted away
- Shifted towards

85 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

86 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. *

- No changes
- Shifted away
- Shifted towards

86 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

This content is neither created nor endorsed by Google.

Google Forms

Annex 1

Questionnaire 1

Question 19 and 20:

Act of 5 July 1996 on tax consultancy (Journal of Laws of 2020, item 130)

Article 37

1. A tax advisor is obliged to keep secret the facts and information which he learned in connection with the performance of his profession.

1a. The obligation of professional secrecy cannot be limited in time.

2. A tax advisor may not be heard as a witness as to the facts and information covered by the obligation referred to in para. 1, unless it has been released from this obligation in the manner specified in separate laws.

[...]

(Ustawa z dnia 5 lipca 1996 r. o doradztwie podatkowym (Dz. U. z 2020, poz. 130)

art. 37.

1. *Doradca podatkowy jest obowiązany zachować w tajemnicy fakty i informacje, z którymi zapoznał się w związku z wykonywaniem zawodu.*

1a. *Obowiązek zachowania tajemnicy zawodowej nie może być ograniczony w czasie.*

2. *Doradca podatkowy nie może być przesłuchiwany jako świadek co do faktów i informacji, na które rozciąga się obowiązek, o którym mowa w ust. 1, chyba że został zwolniony od tego obowiązku w trybie określonym odrębnymi ustawami.*

[...]

Question 40:

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 54

§ 3 The authority whose action, inactivity or excessive length of proceedings was challenged, may, within its jurisdiction, consider the complaint in its entirety within thirty days from the date of its receipt. In the event of a complaint against a decision, granting the complaint in its entirety, the authority shall revoke the contested decision and issue a new decision.[...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 54

§ 3 Organ, którego działanie, beczynność lub przewlekłe prowadzenie postępowania zaskarżono, może w zakresie swojej właściwości uwzględnić skargę w całości w terminie trzydziestu dni od dnia jej otrzymania. W przypadku skargi na decyzję, uwzględniając skargę w całości, organ uchyla zaskarżoną decyzję i wydaje nową decyzję.)

Question 41

- no relevant provisions

Question 42

- no relevant provisions

Question 43

**Act of 30 August 2002 Law on proceedings before administrative courts
(Journal of Laws of 2019, item 2325)**

Article 52.

§ 1. A complaint may be filed exhaustion of administrative reviews, if it is used to bring a single accusation before the authority in the case, unless the complaint is filed by the prosecutor, the Ombudsman or the Ombudsman for Children.

§ 2. The exhaustion of administrative reviews should be understood as a situation in which the party is not entitled to any appeal, such as a complaint, appeal or reminder, available in a Law.

[...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 52.

§ 1. Skargę można wnieść po wyczerpaniu środków zaskarżenia, jeżeli służyły one skarżącemu w postępowaniu przed organem właściwym w sprawie, chyba że skargę wnosi prokurator, Rzecznik Praw Obywatelskich lub Rzecznik Praw Dziecka.

§ 2. Przez wyczerpanie środków zaskarżenia należy rozumieć sytuację, w której stronie nie przysługuje żaden środek zaskarżenia, taki jak zażalenie, odwołanie lub ponaglenie, przewidziany w ustawie.

[...]

Question 44 and 45

- no relevant provisions

Question 46

Mediation

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 115.

§ 1. At the request of the complainant or authority, submitted before the date of the hearing, mediation proceedings may be conducted, the purpose of which is to clarify and consider the factual and legal circumstances of the case and to adopt arrangements by the parties as to how to settle it within the limits of applicable law.

§ 2. Mediation proceedings may be conducted despite the lack of the parties' request to conduct such proceedings.

Article 116.

§ 1. The mediation procedure is conducted by a mediator selected by the parties.

§ 2. In the case of the mediation procedure referred to in Art. 115 § 2, if the parties have not made a consensual choice of a mediator, the court, referring the case to mediation, appoints a mediator with appropriate knowledge and skills in mediation in cases of a given type. After referring the case to mediation, the head of the division shall immediately provide the mediator with the contact details of the parties and their attorneys, in particular telephone numbers and e-mail addresses, if available.

§ 3. A mediator may be a natural person who has full legal capacity and enjoys full public rights, in particular a mediator entered on the list of permanent mediators or on the list of institutions and persons authorized to conduct mediation proceedings conducted by the president of the regional court.

Article 116a.

The mediator should remain impartial while conducting mediation and promptly disclose any circumstances that could raise doubts as to his impartiality [...]

Article 116b.

The mediator has the right to review the case files and receive excerpts, copies or excerpts from these files, unless the party does not consent to the mediator

reviewing the case files within one week from the date of publication or delivery of the decision referring the parties to mediation.

Article 116c.

§ 1. The mediation procedure is not open to the public.

§ 2. The mediator, the parties and other persons participating in the mediation proceedings are obliged to keep secret the facts which they learned in connection with the mediation, unless the parties decide otherwise.

§ 3. Conciliation proposals, facts disclosed or statements made in the course of mediation proceedings may not be used after its completion, except for the findings contained in the protocol of the mediation proceedings.

Article 116d.

§ 1. The mediator has the right to remuneration and reimbursement of expenses related to mediation, unless he has consented to mediation without remuneration. The costs of remuneration and reimbursement of expenses related to the mediation are covered by the parties.

[...]

Article 116e.

§ 1. The mediator draws up a report on the course of mediation proceedings.

[...]

§ 3. The mediator shall immediately deliver a copy of the protocol from the course of mediation proceedings to the parties and to the court before which the proceedings are pending.

Article 117.

§ 1. On the basis of the findings made in the mediation proceedings, the authority shall repeal or amend the challenged act or perform or undertake another action according to the circumstances of the case within its jurisdiction and competence.

§ 2. If the parties fail to make arrangements as to the manner of settling the case, it shall be examined by the court.

Article 118.

§ 1. The act issued on the basis of the arrangements referred to in Art. 117 § 1, a complaint may be brought to the provincial administrative court within thirty days from the date of service of the act or performance or action. The complaint is examined by

the court together with the complaint against the act or activity in which the mediation proceedings were conducted.

§ 2. If a complaint against an act or action issued or taken on the basis of the findings referred to in Art. 117 § 1, will not be brought or the complaint will be dismissed, the court shall discontinue the proceedings in the case in which the mediation proceedings were conducted.

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 115.

§ 1. *Na wniosek skarżącego lub organu, złożony przed wyznaczeniem rozprawy, może być przeprowadzone postępowanie mediacyjne, którego celem jest wyjaśnienie i rozważenie okoliczności faktycznych i prawnych sprawy oraz przyjęcie przez strony ustaleń co do sposobu jej załatwienia w granicach obowiązującego prawa.*

§ 2. *Postępowanie mediacyjne może być prowadzone mimo braku wniosku stron o przeprowadzenie takiego postępowania.*

Art. 116.

§ 1. *Postępowanie mediacyjne prowadzi mediator wybrany przez strony.*

§ 2. *W przypadku postępowania mediacyjnego, o którym mowa w art. 115 § 2, jeżeli strony nie dokonały zgodnego wyboru mediatora, sąd, kierując sprawę do mediacji, wyznacza mediatora posiadającego odpowiednią wiedzę i umiejętności w zakresie prowadzenia mediacji w sprawach danego rodzaju. Po skierowaniu sprawy do mediacji przewodniczący wydziału niezwłocznie przekazuje mediatorowi dane kontaktowe stron oraz ich pełnomocników, w szczególności numery telefonów i adresy poczty elektronicznej, jeżeli je posiada.*

§ 3. *Mediatorem może być osoba fizyczna, która posiada pełną zdolność do czynności prawnych i korzysta z pełni praw publicznych, w szczególności mediator wpisany na listę stałych mediatorów lub do wykazu instytucji i osób uprawnionych do prowadzenia postępowania mediacyjnego, prowadzonych przez prezesa sądu okręgowego.*

Art. 116a.

Mediator powinien zachować bezstronność przy prowadzeniu mediacji i niezwłocznie ujawnić okoliczności, które mogłyby wzbudzić wątpliwość co do jego bezstronności [...]

Art. 116b.

Mediator ma prawo do przeglądania akt sprawy i otrzymywania odpisów, kopii lub wyciągów z tych akt, chyba że strona w terminie tygodnia od dnia ogłoszenia lub doręczenia postanowienia kierującego strony do mediacji nie wyrazi zgody na przeglądanie przez mediatora akt sprawy.

Art. 116c.

§ 1. *Postępowanie mediacyjne nie jest jawne.*

§ 2. *Mediator, strony i inne osoby biorące udział w postępowaniu mediacyjnym są obowiązani zachować w tajemnicy fakty, o których dowiedzieli się w związku z prowadzeniem mediacji, chyba że strony postanowią inaczej.*

§ 3. *Propozycje ugodowe, ujawnione fakty lub oświadczenia złożone w toku postępowania mediacyjnego nie mogą być wykorzystywane po jego zakończeniu, z wyjątkiem ustaleń zawartych w protokole z przebiegu postępowania mediacyjnego.*

Art. 116d.

§ 1. *Mediator ma prawo do wynagrodzenia i zwrotu wydatków związanych z przeprowadzeniem mediacji, chyba że wyraził zgodę na prowadzenie mediacji bez wynagrodzenia. Koszty wynagrodzenia i zwrotu wydatków związanych z przeprowadzeniem mediacji pokrywają strony.*

[...]

Art. 116e.

§ 1. *Mediator sporządza protokół z przebiegu postępowania mediacyjnego.*

[...]

§ 3. *Mediator niezwłocznie doręcza odpis protokołu z przebiegu postępowania mediacyjnego stronom oraz sądowi, przed którym toczy się postępowanie.*

Art. 117.

§ 1. *Na podstawie ustaleń dokonanych w postępowaniu mediacyjnym, organ uchyla lub zmienia zaskarżony akt albo wykonuje lub podejmuje inną czynność stosownie do okoliczności sprawy w zakresie swojej właściwości i kompetencji.*

§ 2. *Jeżeli strony nie dokonają ustaleń co do sposobu załatwienia sprawy, podlega ona rozpoznaniu przez sąd.*

Art. 118.

§ 1. *Na akt wydany na podstawie ustaleń, o których mowa w art. 117 § 1, można wnieść skargę do wojewódzkiego sądu administracyjnego w terminie trzydziestu dni od dnia doręczenia aktu albo wykonania lub podjęcia czynności. Skargę sąd rozpoznaje łącznie ze skargą wniesioną w sprawie na akt lub czynność, w której przeprowadzono postępowanie mediacyjne.*

§ 2. *Jeżeli skarga na akt lub czynność wydane lub podjęte na podstawie ustaleń, o których mowa w art. 117 § 1, nie zostanie wniesiona albo skarga ta zostanie oddalona, sąd umarza postępowanie w sprawie, w której przeprowadzono postępowanie mediacyjne.)*

Question 47

Simplified resolution

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 119

A case may be examined under the simplified procedure if:

1) the decision or order is void, [...] or was issued in violation of the law giving rise to the procedure;

2) the party submits a motion to refer the case to the simplified procedure, and none of the other parties requests a hearing within fourteen days of the notification of the application;

3) the subject of the complaint is a decision issued in administrative proceedings, against which a complaint or ending the proceedings is served, as well as a decision resolving the matter as to the substance and decisions issued in enforcement and security proceedings against which the complaint is subject;

4) the subject of the complaint is inaction or excessive length of proceedings;

[...]

Article 120.

Under the simplified procedure, the court hears cases in closed session by a panel of three judges.

[...]

Article 122.

The court hearing the case under the simplified procedure may refer the case to be examined at a hearing.

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 119

Sprawa może być rozpoznana w trybie uproszczonym, jeżeli:

1) *decyzja lub postanowienie są dotknięte wadą nieważności, [...] albo wydane zostały z naruszeniem prawa dającym podstawę do wznowienia postępowania;*

2) *strona zgłosi wniosek o skierowanie sprawy do rozpoznania w trybie uproszczonym, a żadna z pozostałych stron w terminie czternastu dni od zawiadomienia o złożeniu wniosku nie zażąda przeprowadzenia rozprawy;*

3) *przedmiotem skargi jest postanowienie wydane w postępowaniu administracyjnym, na które służy zażalenie albo kończące postępowanie, a także postanowienie rozstrzygające sprawę co do istoty oraz postanowienia wydane w postępowaniu egzekucyjnym i zabezpieczającym, na które służy zażalenie;*

4) *przedmiotem skargi jest bezczynność lub przewlekłe prowadzenie postępowania;*

[...]

Art. 120.

W trybie uproszczonym sąd rozpoznaje sprawy na posiedzeniu niejawnym w składzie trzech sędziów.

[...]

Art. 122.

Sąd rozpoznający sprawę w trybie uproszczonym może przekazać sprawę do rozpoznania na rozprawie.)

Question 48

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Article 200

§ 1 Before issuing the decision, the tax authority sets a seven-day deadline for the party to comment on the evidence collected.

[...]

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 200

§ 1 Przed wydaniem decyzji organ podatkowy wyznacza stronie siedmiodniowy termin do wypowiedzenia się w sprawie zebranego materiału dowodowego.)

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 106

[...]

§ 2 After submitting the report, the parties - first the complainant and then the authority - submit their demands and conclusions orally and provide explanations. The parties may also indicate the legal and factual grounds for their demands and conclusions. The chairman gives the floor to the other parties in the order he chooses.

[...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 106

[...]

§ 2 Po złożeniu sprawozdania, strony - najpierw skarżący, a potem organ - zgłaszają ustnie swoje żądania i wnioski oraz składają wyjaśnienia. Strony mogą ponadto wskazywać podstawy prawne i faktyczne swych żądań i wniosków. Przewodniczący udziela głosu pozostałym stronom według ustalonej przez siebie kolejności.

[...]

Question 49

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Article 239e.

The final decision is enforceable, unless its execution has been suspended.

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 239e.

Decyzja ostateczna podlega wykonaniu, chyba że wstrzymano jej wykonanie.)

Question 50

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Article 239f.

§ 1. The tax authority of the first instance suspends the enforcement of the final decision in the event of bringing a complaint to an administrative court until the decision of the administrative court becomes final:

1) upon request - upon acceptance of the security for the performance of the obligation resulting from the decision, together with interest for late payment [...] - up to the amount of the security and for its duration or

2) ex officio - after a legally valid entry of a compulsory mortgage or a tax lien using priority satisfaction, which secure the performance of the obligation resulting from the decision, together with interest for late payment - up to the amount corresponding to the value of the subject of the compulsory mortgage or tax lien.

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 239f.

§ 1. *Organ podatkowy pierwszej instancji wstrzymuje wykonanie decyzji ostatecznej w razie wniesienia skargi do sądu administracyjnego do momentu uprawomocnienia się orzeczenia sądu administracyjnego:*

1) *na wniosek - po przyjęciu zabezpieczenia wykonania zobowiązania wynikającego z decyzji wraz z odsetkami za zwłokę, o którym mowa w art. 33d § 2 - do wysokości zabezpieczenia i na czas jego trwania lub*

2) *z urzędu - po prawomocnym wpisie hipoteki przymusowej lub wpisie zastawu skarbowego korzystających z pierwszeństwa zaspokojenia, które zabezpieczają wykonanie zobowiązania wynikającego z decyzji wraz z odsetkami za zwłokę - do wysokości odpowiadającej wartości przedmiotu hipoteki przymusowej lub zastawu skarbowego.)*

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 61

§ 3 After bringing a complaint to the court, the court may, upon request of the complainant, issue an order to suspend the enforcement in whole or in part of an act

or action [...] if there is a risk of causing significant damage or causing effects that are difficult to reverse [...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 61

§ 3 Po przekazaniu sądowi skargi sąd może na wniosek skarżącego wydać postanowienie o wstrzymaniu wykonania w całości lub w części aktu lub czynności [...], jeżeli zachodzi niebezpieczeństwo wyrządzenia znacznej szkody lub spowodowania trudnych do odwrócenia skutków [...]

Question 51

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 199

The parties bear the costs of the proceedings related to their participation in the case [...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 199

Strony ponoszą koszty postępowania związane ze swym udziałem w sprawie [...]

Question 53

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 96

§ 2. The court, at the request of a party, orders a session in camera, if it is required by the protection of the party's private life or other important private interest. [...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 96

§ 2. Sąd na wniosek strony zarządza odbycie posiedzenia przy drzwiach zamkniętych, jeżeli wymaga tego ochrona życia prywatnego strony lub inny ważny interes prywatny. [...]

Question 54 and 55

- no relevant provisions

The database of judgments made available on the Internet is for information and education purposes only and does not have the status of an official collection. The judgments contained therein are anonymized taking into account the purposes of the Act on the Protection of Personal Data and other specific regulations.

Question 78 and 79

- no relevant provisions

In Polish law, there is no act specifying only taxpayer's rights. The taxpayer's rights are regulated in many provisions of the Tax Code.

Annex 2

Questionnaire 2

Question 23

Act of 5 July 1996 on tax consultancy (Journal of Laws of 2020, item 130)

Article 37.

1. A tax advisor is obliged to keep secret the facts and information which he learned in connection with the performance of his profession.

1a. The obligation of professional secrecy cannot be limited in time.

2. A tax advisor may not be heard as a witness as to the facts and information covered by the obligation referred to in para. 1, unless it has been released from this obligation in the manner specified in separate laws.

[...]

(Ustawa z dnia 5 lipca 1996 r. o doradztwie podatkowym (Dz. U. z 2020, poz. 130)

art. 37.

1. Doradca podatkowy jest obowiązany zachować w tajemnicy fakty i informacje, z którymi zapoznał się w związku z wykonywaniem zawodu.

1a. Obowiązek zachowania tajemnicy zawodowej nie może być ograniczony w czasie.

2. Doradca podatkowy nie może być przesłuchiwany jako świadek co do faktów i informacji, na które rozciąga się obowiązek, o którym mowa w ust. 1, chyba że został zwolniony od tego obowiązku w trybie określonym odrębnymi ustawami.

[...]

Question 24

Act of 6 June 1997 Code of Criminal Procedure (Journal of Laws of 2019, item 1694)

Article 225

§ 1 (...) a person who has been detained or searched is to declare that a letter or other document issued or found during the search contains classified information or messages covered by professional secrecy or other secrets protected by law or is of a nature personal, the authority carrying out the action shall immediately forward a letter or other document without reading it to the prosecutor or the court in a sealed package.

(Ustawa z dnia 6 czerwca 1997 r. Kodeks postępowania karnego (Dz. U. z 2019, poz. 1694)

Art. 225 § 1 (...) osoba, u której dokonano zatrzymania rzeczy lub u której przeprowadza się przeszukanie, oświadczy, że wydane lub znalezione przy przeszukaniu pismo lub inny dokument

zawiera informacje niejawne lub wiadomości objęte tajemnicą zawodową lub inną tajemnicą prawnie chronioną albo ma charakter osobisty, organ przeprowadzający czynność przekazuje niezwłocznie pismo lub inny dokument bez jego odczytania prokuratorowi lub sądowi w opieczętowanym opakowaniu.)

Question 49

- no relevant provisions

Question 50

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 52.

§ 1. A complaint may be filed exhaustion of administrative reviews, if it is used to bring a single accusation before the authority in the case, unless the complaint is filed by the prosecutor, the Ombudsman or the Ombudsman for Children.

§ 2. The exhaustion of administrative reviews should be understood as a situation in which the party is not entitled to any appeal, such as a complaint, appeal or reminder, available in a Law.

[...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 52.

§ 1. Skargę można wnieść po wyczerpaniu środków zaskarżenia, jeżeli służyły one skarżącemu w postępowaniu przed organem właściwym w sprawie, chyba że skargę wnosi prokurator, Rzecznik Praw Obywatelskich lub Rzecznik Praw Dziecka.

§ 2. Przez wyczerpanie środków zaskarżenia należy rozumieć sytuację, w której stronie nie przysługuje żaden środek zaskarżenia, taki jak zażalenie, odwołanie lub ponaglenie, przewidziany w ustawie.

[...]

Question 51

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Article 139.

§ 1. The settlement of a case requiring evidence proceedings should take place without undue delay, but not later than within **one month, and in a particularly**

complicated case - no later than within 2 months from the date of initiation of the proceedings, unless the provisions of this Act provide otherwise.

§ 2. Cases that may be considered on the basis of evidence presented by the party together with a request to initiate proceedings or on the basis of commonly known facts and evidence known ex officio to the authority conducting the proceedings should be dealt with **immediately**.

§ 3. Settlement of the case in review proceedings should take place not later than within **2 months** from the date of receipt of the appeal by the appeal body, and the case in which the hearing was held or the party submitted a request for a **hearing - not later than within 3 months**.

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 139.

§ 1. *Załatwienie sprawy wymagającej przeprowadzenia postępowania dowodowego powinno nastąpić bez zbędnej zwłoki, jednak nie później niż w ciągu miesiąca, a sprawy szczególnie skomplikowanej - nie później niż w ciągu 2 miesięcy od dnia wszczęcia postępowania, chyba że przepisy niniejszej ustawy stanowią inaczej.*

§ 2. *Niezwłocznie powinny być załatwiane sprawy, które mogą być rozpatrzone na podstawie dowodów przedstawianych przez stronę łącznie z żądaniem wszczęcia postępowania lub na podstawie faktów powszechnie znanych i dowodów znanych z urzędu organowi prowadzącemu postępowanie.*

§ 3. *Załatwienie sprawy w postępowaniu odwoławczym powinno nastąpić nie później niż w ciągu 2 miesięcy od dnia otrzymania odwołania przez organ odwoławczy, a sprawy, w której przeprowadzono rozprawę lub strona złożyła wniosek o przeprowadzenie rozprawy - nie później niż w ciągu 3 miesięcy.*

[...]

- no relevant provisions concerning court proceedings

Question 52

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Article 200

§ 1 Before issuing the decision, the tax authority sets a seven-day deadline for the party to comment on the evidence collected.

[...]

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 200

§ 1 Przed wydaniem decyzji organ podatkowy wyznacza stronie siedmiodniowy termin do wypowiedzenia się w sprawie zebranego materiału dowodowego.)

**Act of 30 August 2002 Law on proceedings before administrative courts
(Journal of Laws of 2019, item 2325)**

Article 106

[...]

§ 2 After submitting the report, the parties - first the complainant and then the authority - submit their demands and conclusions orally and provide explanations. The parties may also indicate the legal and factual grounds for their demands and conclusions. The chairman gives the floor to the other parties in the order he chooses.

[...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 106

[...]

§ 2 Po złożeniu sprawozdania, strony - najpierw skarżący, a potem organ - zgłaszają ustnie swoje żądania i wnioski oraz składają wyjaśnienia. Strony mogą ponadto wskazywać podstawy prawne i faktyczne swych żądań i wniosków. Przewodniczący udziela głosu pozostałym stronom według ustalonej przez siebie kolejności.

[...]

Question 53

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Article 239f.

§ 1. The tax authority of the first instance suspends the enforcement of the final decision in the event of bringing a complaint to an administrative court until the decision of the administrative court becomes final:

1) upon request - upon acceptance of the security for the performance of the obligation resulting from the decision, together with interest for late payment [...] - up to the amount of the security and for its duration or

2) ex officio - after a legally valid entry of a compulsory mortgage or a tax lien using priority satisfaction, which secure the performance of the obligation resulting from the decision, together with interest for late payment - up to the amount corresponding to the value of the subject of the compulsory mortgage or tax lien.

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 239f.

§ 1. *Organ podatkowy pierwszej instancji wstrzymuje wykonanie decyzji ostatecznej w razie wniesienia skargi do sądu administracyjnego do momentu uprawomocnienia się orzeczenia sądu administracyjnego:*

1) *na wniosek - po przyjęciu zabezpieczenia wykonania zobowiązania wynikającego z decyzji wraz z odsetkami za zwłokę, o którym mowa w art. 33d § 2 - do wysokości zabezpieczenia i na czas jego trwania lub*

2) *z urzędu - po prawomocnym wpisie hipoteki przymusowej lub wpisie zastawu skarbowego korzystających z pierwszeństwa zaspokojenia, które zabezpieczają wykonanie zobowiązania wynikającego z decyzji wraz z odsetkami za zwłokę - do wysokości odpowiadającej wartości przedmiotu hipoteki przymusowej lub zastawu skarbowego.)*

**Act of 30 August 2002 Law on proceedings before administrative courts
(Journal of Laws of 2019, item 2325)**

Article 61

§ 3 After bringing a complaint to the court, the court may, upon request of the complainant, issue an order to suspend the enforcement in whole or in part of an act or action [...] if there is a risk of causing significant damage or causing effects that are difficult to reverse [...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 61

§ 3 *Po przekazaniu sądowi skargi sąd może na wniosek skarżącego wydać postanowienie o wstrzymaniu wykonania w całości lub w części aktu lub czynności [...], jeżeli zachodzi niebezpieczeństwo wyrządzenia znacznej szkody lub spowodowania trudnych do odwrócenia skutków [...]*

Question 54

**Act of 30 August 2002 Law on proceedings before administrative courts
(Journal of Laws of 2019, item 2325)**

Article 199

The parties bear the costs of the proceedings related to their participation in the case [...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 199

Strony ponoszą koszty postępowania związane ze swym udziałem w sprawie [...]

Question 55

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 243.

§ 1. The right to assistance may be granted to a party upon its request submitted before the initiation of the proceedings or in the course of the proceedings. This application is free of court fees.

[...]

Article 244.

§ 1. The right to assistance includes exemption from court costs and the appointment of an attorney, legal advisor, tax advisor or patent attorney.

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 243.

§ 1. Prawo pomocy może być przyznane stronie na jej wniosek złożony przed wszczęciem postępowania lub w toku postępowania. Wniosek ten wolny jest od opłat sądowych.

[...]

Art. 244.

§ 1. Prawo pomocy obejmuje zwolnienie od kosztów sądowych oraz ustanowienie adwokata, radcy prawnego, doradcy podatkowego lub rzecznika patentowego.)

Question 56

Act of 30 August 2002 Law on proceedings before administrative courts (Journal of Laws of 2019, item 2325)

Article 96

§ 2. The court, at the request of a party, orders a session in camera, if it is required by the protection of the party's private life or other important private interest.

[...]

(Ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi (Dz. U. z 2019 r., poz. 2325)

Art. 96

§ 2. Sąd na wniosek strony zarządza odbycie posiedzenia przy drzwiach zamkniętych, jeżeli wymaga tego ochrona życia prywatnego strony lub inny ważny interes prywatny. [...]

Question 62

Act of 17 June 1966 on enforcement proceedings in administration (Journal of Laws of 2020, item 1427)

Article 8

§ 1

They are not subject to administrative enforcement:

1) household appliances, bedding, underwear and clothing necessary for the principal and dependent family members, as well as clothing necessary for the performance of the service or profession; [...]

(Ustawa z dnia 17 czerwca 1966 r. o postępowaniu egzekucyjnym w administracji (Dz. U. z 2020, poz. 1427)

Art. 8

§ 1

Nie podlegają egzekucji administracyjnej:

1) *przedmioty urządzenia domowego, pościel, bielizna i ubranie niezbędne dla zobowiązanego i będących na jego utrzymaniu członków rodziny, a także ubranie niezbędne do pełnienia służby lub wykonywania zawodu; [...]*

Question 63

- no relevant provisions

Question 64

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Article 67a

§ 1. The tax authority, at the request of the taxpayer, subject to Art. 67b, in cases justified by an important interest of the taxpayer or the public interest, may:

[...]

2) postpone or installments the payment of tax arrears together with default interest or interest on unpaid tax advances;

[...]

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 67a

§ 1. *Organ podatkowy, na wniosek podatnika, z zastrzeżeniem art. 67b, w przypadkach uzasadnionych ważnym interesem podatnika lub interesem publicznym, może:*

[...]

2) odroczyć lub rozłożyć na raty zapłatę zaległości podatkowej wraz z odsetkami za zwłokę lub odsetki od nieuregulowanych w terminie zaliczek na podatek;
[...])

Question 65

Act of 29 August 1997 Tax Code (Journal of Laws of 2019, item 900)

Art. 67a

§ 1

The tax authority, at the request of the taxpayer,[...], in cases justified by an important interest of the taxpayer or the public interest, may:

[...]

3) redeem the tax arrears in whole or in part [...]

(Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2019, poz. 900)

Art. 67

§ 1

Organ podatkowy, na wniosek podatnika, z zastrzeżeniem art. 67b, w przypadkach uzasadnionych ważnym interesem podatnika lub interesem publicznym, może:

[...]

3) *umorzyć w całości lub w części zaległości podatkowe [...]*

Question 66

- no relevant provisions