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ACT

of 9 September 2000

Tax on Civil Law Transactions ¹

Chapter 1

Object of Taxation

Article 1.

1. The tax is charged:

1) on the following civil law transactions:

- a) a sales agreement and an agreement for the exchange of tangible property and property rights,
- b) a money loan agreement or loan agreement involving tangible property defined only in terms of their class,
- c) (Repealed),
- d) a gift agreement - in the case when the donee acquires the donor's debts, encumbrances or liabilities,
- e) a lifetime estate agreement,
- f) an agreement to partition the estate and an agreement to terminate joint ownership - insofar as it concerns payments or additional payments,
- g) (Repealed),
- h) the establishment of a mortgage,
- i) the establishment of non-gratuitous usufruct, including irregular usufruct, and non-gratuitous easement,
- j) an irregular deposit agreement,

k) articles of association;

- 2) on amendments to agreements as listed in Subparagraph 1, if those modifications increase the tax base of the civil-law transactions tax, subject to Paragraph 3 (4);
- 3) court rulings, including arbitration courts, and settlements, if they have the same legal effects as the civil-law transactions listed in Subparagraph 1 or 2.

2. The provisions of the Act on:

- 1) articles of association and amendments thereto - apply accordingly to deeds of incorporation and memoranda of associations, and amendments thereto;
- 2) civil-law transactions - apply accordingly to the objects of taxation defined in Paragraph 1 (2) and (3)
- 3) agreement on distribution of inheritance and abolition of joint ownership - shall be applied accordingly to:
 - a) acquisition of ownership of common tangible property or joint property right, or part thereof by certain existing owners for further joint ownership - in the part of repayments or surcharges,
 - b) paid separation of ownership of premises for certain or all co-owners.

3. The following are considered an amendment to articles of association::

- 1) in the case of a partnership - provision or increase of contribution whose value results in increasing the partnership's assets, loan granted to the partnership by a partner, additional payments, and handover of tangible property or property rights to the partnership by a partner for gratuitous use;
- 2) in the case of a company - an increase of share capital from contributions or from the company's fund and additional payments;
- 3) transformation or merger of companies or partnerships if as a result the assets of a partnership are increased or the share capital of a capital company is increased;
- 4) relocation to the territory of the Republic of Poland from the territory of a non-Member State:
 - a) of a company's actual management centre, if the company's registered office is not located in the territory of a Member State,
 - b) of a company's registered office, if the company's actual management centre is not located in the territory of a Member State

- even if this does not increase the share capital.

4. Civil-law transactions are taxable, subject to paragraphs 4a and 5, if they pertain to:

- 1) tangible property located in the territory of the Republic of Poland or property rights exercised in the territory of the Republic of Poland;
 - 2) tangible property located abroad or property rights exercised abroad, if the purchaser has his place of residence or registered office in the territory of the Republic of Poland, and a civil law transaction was performed in the territory of the Republic of Poland.
- 4a. An exchange agreement is also subject to taxation if at least one element of tangible property is located in the Republic of Poland, or one of the property rights is exercised in the Republic of Poland.
5. Articles of associations and amendments thereto are subject to tax if the following is located in the territory of the Republic of Poland at the time of the transaction:
- 1) in the case of a partnership - the partnership's registered office;
 - 2) in the case of a company:
 - a) the actual management centre, or
 - b) the company's registered office, if the company's actual management centre is not located in the territory of another Member State.
6. (Repealed).
7. (Repealed).
8. (Repealed).

Article 1a.

The following definitions shall apply to this Act:

- 1) partnership - shall mean a civil partnership, unlimited partnership, professional partnership, limited partnership, or joint stock-limited partnership;
- 2) company - shall mean a limited liability company, a joint stock company, or a European company;
- 3) registered office - shall mean the registered office of a company or partnership defined in the articles of association;
- 4) actual management centre - shall mean the town where the office of a company's managerial body is located;
- 5) Member State - shall mean a Member State of the European Union or a Member State of the European Free Trade Association (EFTA) - a party to the Agreement on the European Economic

Area;

- 6) (Repealed);
- 7) goods and services tax - shall mean the goods and services tax within the meaning of the Goods and Services Tax Act of 11 March 2004 (Journal of Laws of 2021, item 685, as amended) or value added tax collected pursuant to the relevant provisions in force in the Member States.

Article 2.

The tax is not charged on:

- 1) civil-law transactions in cases:
 - a) involving maintenance benefits, custody, guardianship, and adoption,
 - b) involving social insurance, health insurance, social care, allowances granted in specific provisions to non-professional soldiers and persons performing alternative service, and their families, as well as the rights of disadvantaged persons and persons to whom the provisions on special rights of veterans apply,
 - c) involving the election of the President of the Republic of Poland, elections to the Sejm and Senat, elections to local government authorities, and a referendum,
 - d) involving obligation to defend the Homeland,
 - e) involving employment, social benefits, and remuneration for work,
 - f) involving school and non-school education and health,
 - g) governed by the provisions on real estate management or provisions on toll motorways,
 - h) governed by the provisions on specific principles for preparing and implementing investment projects involving national roads,
 - i) (Repealed),
 - j) governed by the provisions on specific principles concerning the construction, renovation, and demolition of structures destroyed or damaged by natural forces;
- 2) an agreement for the sale of real property or a perpetual usufruct right concluded in association with the execution of claims arising from the limited use of real property pursuant to environmental protection provisions;
 - 2a) (Repealed);
 - 3) (Repealed);

- 4) civil law transactions other than the company deed and amendments thereto:
 - a) to the extent in which they are taxed with the goods and services tax,
 - b) if at least one of the parties is exempt from VAT due to this transaction, except for:
 - sales and exchange agreements concerning a real property or a part thereof, or a perpetual usufruct right, co-operative title to premises, title to a single-family house in a housing cooperative, or title to a parking space in a multi-car parking, or interests in these titles or rights,
 - sales agreement related to shares and stocks in commercial companies;
- 5) an agreement for the sale and exchange of tangible property which, within the meaning of the provisions of customs law, constitutes goods:
 - a) released in a customs free zone,
 - b) covered by the customs warehouse procedure;
- 6) articles of association and amendments thereto associated with:
 - a) the merger of companies,
 - b) the transformation of one company into another company,
 - c) the contribution of the following to a company, in exchange for shares in the company:
 - a company's enterprise or organised part thereof,
 - shares in another company corresponding to a majority vote in that other company, or subsequent shares, if the company to which the shares are contributed already holds a majority vote.

Chapter 2

Tax Obligation

Article 3.

1. Subject to Paragraph 2, tax obligation arises:
 - 1) upon conclusion of a civil-law transaction;
 - 1a) upon each cash disbursement, if the loan agreement stipulates that cash will be disbursed more than once and the overall amount to be disbursed is not known at the moment of the agreement conclusion;
 - 2) upon adoption of a resolution to raise the capital of an incorporated company;
 - 2a) upon submission of a declaration on the establishment of a mortgage or conclusion of an agreement

for the establishment of a mortgage;

- 3) upon a court ruling becoming definitive, upon delivery of a judgment of an arbitration court, or upon conclusion of a settlement - on the objects of taxation defined in Article 1 (1) (3);
 - 4) upon a taxable person raising the fact that a civil-law transaction was concluded - if the taxable person did not submit a declaration concerning the tax on civil-law transactions within 5 years from the end of the year in which the deadline for payment of the tax expired and later raises the fact that the transaction was concluded before a tax authority.
2. If an ownership transfer agreement is concluded in execution of an obligation arising from a former agreement committing to the transfer of ownership, a tax obligation arises upon conclusion of the ownership transfer agreement.

Article 4.

Subject to Article 5, the tax obligation rests:

- 1) in the case of a sales agreement - on the buyer;
- 2) in the case of an exchange agreement - on the parties to a transaction;
- 3) in the case of a gift agreement - on the donee;
- 4) in the case of a lifetime estate agreement - on the purchaser of the ownership of real property;
- 5) in the case of an agreement for the partition of the estate or the termination of joint ownership - on the entity acquiring tangible property or property rights above the share in the estate or joint ownership;
- 6) in the case of establishment of non-gratuitous usufruct, including irregular usufruct, or non-gratuitous easement - on the user or acquirer of the easement right;
- 7) in the case of a loan agreement or irregular deposit agreement - on the borrower or keeper of the deposit;
- 8) in the case of the establishment of a mortgage - on the person submitting a declaration of intent concerning the establishment of a mortgage;
- 9) in the case of the articles of association of a partnership - on the partners; in the case of other articles of association - on the company.

Article 5.

1. The obligation to pay tax rests on the payers of that tax.
2. If tax obligation rests on more than one entity or on parties to an exchange agreement, or on partners of a partnership, then those entities, parties to an exchange agreement, or partners of a partnership, respectively, are jointly and severally obliged to pay that tax.

Chapter 3

Tax Base and the Amount of Tax

Article 6.

1. The tax base is:
 - 1) in the case of a sales agreement - the market value of tangible property or property rights;
 - 2) in the case of an exchange agreement:
 - a) involving residential premises constituting separate real property or a cooperative title to such residential premises or a title to premises - the difference between the respective market values of the exchanged premises or titles to those premises,
 - b) in other cases - the market value of the tangible property or property right associated with a high tax;
 - 3) in the case of a gift agreement - the value of debts and encumbrances or liabilities acquired by the donee;
 - 4) in the case of a life estate agreement - the market value of the real property or the perpetual usufruct right;
 - 5) in the case of an agreement to terminate joint ownership or to partition the estate - the market value of the acquired tangible property or property rights above the value of the share in joint ownership or the estate;
 - 6) in the case of non-gratuitous usufruct, including irregular usufruct and non-gratuitous easement - the value of the benefits or the beneficiary of the usufruct or easement for the duration of the usufruct or easement;
 - 7) in the case of a loan agreement and an irregular deposit agreement - the amount or value of the loan or deposit, and if the loan agreement stipulates that cash will be disbursed more than once and the overall amount to be disbursed is not known at the moment of the agreement conclusion - the amount of each cash disbursement;

8) in the case of articles of association:

- a) upon conclusion of an agreement - the value of contributions to a partnership or the value of share capital,
- b) in the case of provision or increase of contributions to a partnership, or increase of share capital - the value of contributions increasing the partnership's assets or the increased value of share capital
- c) in the case of additional payments - the amount of additional payments,
- d) in the case of a loan granted to a partnership by a partner - the amount or value of the loan,
- e) in the case of the handing over of tangible property or property rights for gratuitous use by a partnership - the annual value of gratuitous use assumed to be 4% of the market value of the tangible property or property rights handed over for gratuitous use,
- f) upon transformation or merger of companies or partnerships - the value of contributions made to the partnership established as a result of transformation or the value of the share capital of the company established as a result of transformation or merger,
- g) in the case of relocation to the territory of the Republic of Poland of a company's actual management centre or registered office - the value of the share capital;

9) (Repealed);

10) in the case of establishment of a mortgage - the value of debts secured.

2. The market value of the object of civil-law transactions is determined on the basis of average prices applied to the trading in tangible property of the same type and kind, taking into account their location, condition and degree of wear-and-tear, and to the trading in property rights of the same type applicable on the day a transaction is concluded, without excluding any debts or encumbrances.
3. If a taxpayer did not determine the value of the object of a civil-law transaction or the value determined by him does not correspond, according to a tax authority, to the market value, the tax authority-while providing its own, provisional assessment-shall request the taxpayer determine, increase or reduce that value within a time limit no shorter than 14 days from the day of delivery of the request.
4. If, despite being served with a request as referred to in Paragraph 3, a taxpayer fails to determine a value or determines a value that does not correspond to the market value, a tax authority shall determine that value, taking into account an expert opinion or expert valuation submitted by the taxpayer. If a tax authority appoints an expert, and the value determined that takes his opinion into

account differs by more than 33% from the value reported by the taxpayer, then the costs of the opinion are borne by the taxpayer.

5. If civil-law transactions as referred to in Paragraph 1 (6) provide for the right to request benefits whose quantity cannot be determined at the time the agreement is concluded, the tax base is determined in line with the provision of benefits. However, in order to determine the tax base, a tax authority may, with the taxpayer's consent, apply the likely value of all the benefits for the duration of the transaction.
6. If agreements as referred to in Paragraph 1 (6) are concluded for an unspecified duration, the tax base may take the following value as declared by the taxpayer:
 - 1) the value of benefits for a period of 10 years, or
 - 2) the value of benefits due in line with the progress of the agreement.
7. In the case of conclusion of an agreement as referred to in Paragraph 1 (8) (e) for an unspecified duration, the provisions of Paragraph 6 apply accordingly.
8. In the case of amendments to agreements as referred to in Paragraph 1 (6), the tax base is:
 - 1) in the case of extension of the period for which an agreement was concluded - the value of benefits determined in accordance with the principles determined in Paragraph 1 (6) and Paragraph 5 and 6;
 - 2) in the case of increasing the value of benefits - the difference between the values of benefits in accordance with the principles determined in Paragraph 1 (6) and Paragraph 5 and 6.
9. The following is deducted from the tax base referred to in Paragraph 1 (8):
 - 1) the fee amount, including the goods and services tax, collected by a public notary for compiling a notary deed of articles of association or amendments to articles of association, if the amendments increase the assets of a partnership or the share capital of a company;
 - 2) the court duty associated with entering a company in a register of entrepreneurs or modifying an entry in that register with respect to a contribution to a partnership or share capital of a company;
 - 3) the fee for publishing the entries referred to in Subparagraph 2 in the Monitor Sądowy i Gospodarczy official journal;
 - 4) (Repealed);
 - 5) (Repealed);
 - 6) (Repealed).

Article 7.

1. The tax rates are as follows:
 - 1) in the case of a sales agreement involving:
 - a) real property, movable property, or perpetual usufruct right, a cooperative title to residential premises, cooperative title to business premises, and the following titles regulated by the provisions of cooperative law: title to a single-family house or title to premises in a small house - 2%,
 - b) other property rights - 1%,
 - 2) in the case of exchange agreements, lifetime estate agreements, agreements to partition the estate or to terminate joint ownership, or gift agreements involving:
 - a) the transfer of ownership of real property, movable property, perpetual usufruct right, cooperative title to residential premises, cooperative title to business premises and the following titles regulated by the provisions of cooperative law: title to a single-family house or title to premises in a small house - 2%,
 - b) transfer of ownership of other property rights - 1%;
 - 3) in the case of an agreement for non-gratuitous usufruct, including irregular usufruct, and for non-gratuitous easement - 1%, subject to Paragraph 5;
 - 4) in the case of a loan and irregular deposit agreement - 0.5%, subject to paragraph 5;
 - 5) (Repealed);
 - 6) (Repealed);
 - 7) in the case of the establishment of a mortgage:
 - a) to secure existing debts - 0.1% of the amount of the secured debt,
 - b) to secure a debt of an undetermined amount - PLN 19;
 - 8) (Repealed);
 - 9) in the case of articles of association - 0.5%.
2. (Repealed).
3. Tax is charged at the highest rate:
 - 1) if a taxpayer, when performing a civil-law transaction that resulted in ownership transfer, failed to specify the value of tangible property or property rights associated with different rates - on the aggregate value of that tangible property or those property rights.

- 2) if the object of an exchange agreement is tangible property or property rights associated with different tax rates.
4. (Repealed).
5. The tax rate shall be 20% if, in the course of inspection activities, a tax inspection, tax proceedings or a customs and fiscal inspection, before a tax authority:
 - 1) a taxpayer raises the fact that he has concluded a loan agreement, irregular deposit agreement or an agreement for irregular usufruct, or that such agreements have been amended, but the tax due on those transactions has not been paid;
 - 2) a borrower as referred to in Article 9 (10) (b) raises the fact that he has concluded a loan agreement, but he has not complied with the condition to document the receipt of money on a bank account, on an account maintained by a credit union, or by postal order.

Chapter 4

Tax Exemptions

Article 8.

The following parties to civil-law transactions are exempted from tax:

- 1) foreign states, their diplomatic missions, consular offices and military forces, international organisations and institutions and their branches and missions enjoying certain privileges or immunities granted by law, agreements, or generally accepted international customs, as well as members of their staff and their other counterparts, if they are not Polish nationals and do not have a place of permanent residence in the territory of the Republic of Poland - on the condition of reciprocity
- 2) (Repealed);
- 2a)
public benefit organisations, if they conduct civil-law transactions only in association with gratuitous public benefit activities within the meaning of the provisions on public benefit activities and volunteerism;
- 3) (Repealed);
- 4) local government units;

- 5) the State Treasury;
- 6) persons acquiring rehabilitation equipment, wheelchairs, motor bicycles, motorcycles or passenger cars for their own purposes who are classified, within the meaning of the provisions on professional and social rehabilitation and employment of disabled persons, as having a high or moderate level of disability, notwithstanding the type of condition, and a low level of disability related to motor organ disorders;
- 7) (Repealed);
- 8) the Government Strategic Reserves Agency.

Article 9.

The following civil-law transactions are exempted from tax:

- 1) foreign currency sale;
 - 1a)
sale and exchange of virtual currencies within the meaning of Article 2.2 (26) of the Act of 1 March 2018 on Counteracting Money Laundering and Terrorist Financing (*Dziennik Ustaw* 2021 , items 1132, 1163, 1535 and 2447);
- 2) sale of ownership of land constituting an agricultural farm within the meaning of regulations on agricultural tax, along with trees and other plants constituting its integral part, provided that as a result of the transaction an agricultural farm will be created or extended, the area of the created or extended agricultural farm will be between 11 ha and 300 ha, and the agricultural farm will be run by the buyer for a period of at least 5 years as of the acquisition date; the exemption in consideration constitutes *de minimis* aid in agriculture, as stipulated in Commission Regulation (EU) No. 1408/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the agriculture sector (OJ L 352, 24.12.2013, p. 9);
- 3) disposal of real property, perpetual usufruct right, cooperative title to residential premises and the following titles regulated by the provisions of cooperative law: title to a single-family house or title to premises in a small house, if the purchaser is the former owner (perpetual user) of:
 - a) expropriated real property who received compensation but no replacement real property,
 - b) real property sold for public purposes as defined in the provisions on real property management who would satisfy the conditions to receive replacement real property in the event of expropriation,

- c) real property or perpetual usufruct right repurchased pursuant to the provisions on protecting and shaping the environment
 - in the amount of the compensation (price) received, provided the repurchase took place within 5 years from the date of receipt of compensation (payment);
- 4) sale of a residential building or a part of that building, residential premises constituting separate real property, cooperative title to residential premises and the following titles regulated by the provisions of cooperative law: title to a single-family house or title to premises in a small house, if the sale is effected:
 - a) in execution of or in association with a multilateral agreement for the exchange of buildings or titles to premises,
 - b) in order to receive in return cooperative tenancy rights to premises or a residential building, or a part of a residential building occupied by the purchaser pursuant to a rental agreement as defined in the provisions on *rental of residential premises and residence allowances* ;
- 5) exchange of a residential building or a part of a residential building, residential premises constituting separate real property, cooperative titles to premises and the following titles regulated by the provisions of cooperative law: title to a single-family house or title to premises in a small house, if the parties to an agreement are persons classified in the 1st tax group in accordance with the provisions on inheritance and gifts tax;
- 6) sale of movable property, if the tax base does not exceed 1000 PLN;
- 7) sale of treasury bonds and securities;
- 8) sale of money bills of the National Bank of Poland;
- 9) sale of property rights constituting financial instruments:
 - a) to investment companies and foreign investment companies,
 - b) via investment companies or foreign investment companies,
 - c) as part of organised trading,
 - d) outside organised trading by investment companies and foreign investment companies, if those rights were acquired by those companies under organised trading
- within the meaning of the provisions of the Act of 29 July 2005 on trading in financial instruments (journal of Laws of 2021, items 328, 355 and 680);
- 9a)
 - sale of commodities on a commodity market;

9b)

(repealed);

10)

loans granted:

- a) by entrepreneurs who do not have their registered office or management board in the territory of the Republic of Poland, whose activity involves loan and credit granting,
- b) in cash, pursuant to an agreement concluded between persons as referred to in Article 4a of the Inheritance and Gifts Tax Act of 28 July 1983 (Journal of Laws of 2021, item 1043), exceeding the amount defined in Article 9 (1) (1) of that act, subject to:
 - submission of a declaration on civil-law transactions tax to the competent tax authority within 14 days as of the date of the transaction, except if the agreement has been concluded in the form of a notary deed,
 - documenting the receipt of cash by the borrower with a proof of transfer to their payment account or to their another account in a bank or a credit union, or payment by postal order,
- c) pursuant to an agreement concluded between persons classified in the 1st tax group, up to the tax-free amount - in accordance with the provisions on inheritance and gifts tax,
- d) under an agreement concluded between entities other than the persons referred to in points b and c, if the amount or value of the loan does not exceed PLN 1,000,
- e) from company funds, trade union funds, employee provident and loan funds, credit and savings unions, army savings and loan funds, and company social benefits funds,
- f) other special purpose funds created by an act of law,
- g) (Repealed),
- h) (Repealed),
- i) by a partner (shareholder) of a partnership or company;

11)

articles of association and amendments thereto:

- a) associated with transformation or merger of partnerships or companies, related to the portion contributed or share capital whose value was previously taxed with the civil-law transactions tax or tax on capital contributions to companies in the territory of a Member State other than the Republic of Poland, or if no tax was charged in accordance with the law of the Member State concerned,
- b) associated with the increase of share capital covered by additional payments not refunded to

partners or shareholders, or by a non-repaid loan granted to a company by a partner or shareholder previously taxed with the civil-law transactions tax or tax on capital contributions to capital companies in the territory of a Member State other than the Republic of Poland,

- c) associated with the increase of share capital in the portion corresponding to the value by which the share capital is reduced as a result of loss suffered by a company, on condition that the increase in share capital occurs within 4 years from its reduction,
- d) if a company's activity involves provision of public benefit services within the scope of public transport, sea port and harbour management, water, gas, electricity or heat supplies or collective sewage discharge and if, following execution of articles of association, the State Treasury or a local government unit acquires at least half of the company's shares, or if the State Treasury or a local government unit already holds at least half of the company shares at the time of amending the articles of association;

12)

(Repealed);

13)

the establishment of a mortgage:

- a) on seagoing commercial or fishing vessels,
- b) in order to secure subsidies or other forms of financial aid granted to social organisations operating in the field of sport and tourism,
- c) to secure amounts due to banks on account of loans granted to individual farmers or groups of individual farmers to build livestock or storage facilities, including accompanying equipment,
- d) to which housing cooperatives or creditors of housing cooperatives are entitled,
- e) to secure loans or credits granted from special-purpose funds established by an act of law;

14)

(Repealed);

15)

real property sold in execution of the right to compensation within the meaning on execution of the right to compensation for real property abandoned outside the current borders of the Republic of Poland of the Act of 8 July 2005 (Journal of Laws of 2017, item 2097) - up to an amount

corresponding to the value of the executed right to compensation;

16)

disposal referred to in Article 8a.1 of the Act of 7 September 2007 on the Functioning of Hard Coal Mining (Journal of Laws of 2019, item 1821 and ofn 2021, item 2071), to the enterprise referred to in Article 8.1 of that Act.

Chapter 5

Tax Payment, Collection and Refund

Article 10.

1. Taxable persons shall, without a notice from the tax authority, file a tax return concerning the tax on civil law transactions, on an appropriate form, as well as calculate and pay the tax within 14 days from the day whereon the tax liability arose, excluding the cases where tax is collected by the tax remitter and the cases referred to in paragraph 1a.
- 1a. Taxable persons may file a collective tax return concerning the tax on civil law transactions for the relevant month, on an appropriate form, as well as calculate and pay the tax by the 7th day of the month following the month in which the tax obligation arose, provided that in the relevant month they executed at least three civil law transactions involving a loan agreement or an agreement for the sale of movable property or property rights and the last of these transactions is executed within 14 days from the date of execution of the first transaction.
2. Public notaries are paying agents of tax on civil-law transactions executed in the form of a notary deed.
3. Paying agents are obliged to condition the execution of a civil-law transaction on prior payment of tax.
- 3a. Paying agents are obliged:
 - 1) to maintain a tax register;
 - 2) to pay any collected tax to the account of the tax authority having jurisdiction over the tax remitter's registered office, until the 7th day of the month following the month in which the tax was collected, as well as to provide within that term, in electronic form, a declaration of the amount of tax collected and paid by the tax remitter, including information about the tax amount payable to individual *gminas*;
 - 3) to submit, within the time frame referred to in subparagraph (2), to the tax authority having

jurisdiction over the tax remitter's registered office, information drawn up in paper or electronic form and presenting the wording of notary deeds or data included in these deeds and relating to the transactions referred to in paragraph 2.

3b. (Repealed).

3c. Tax remitters are not liable for non-collected tax if they demonstrate that no fault is attributable to them as regards the non-collection of the said tax.

4. The minister responsible for finance shall specify, by way of a regulation:

- 1) manner of tax collection and refund, including activities connected with tax collection and the scope of advice provided to the taxable person by the tax remitter, as well as the content of the tax register,
- 2) scope of data contained in the declaration referred to in paragraph 3a (2),
- 3) scope of information referred to in paragraph 3a (3), and the manner of providing it,
- 4) template of the declaration of tax on civil-law transactions

- taking into account the need to ensure thoroughness and expediency of tax proceedings, and to reduce costs of the proceedings, as well as to ensure appropriate collection of tax by tax remitters and reliability of information provided to the tax authority.

5. The minister responsible for public finance shall define, by way of a regulation, the model of the collective tax return concerning the tax on civil law transactions, having regard to the need to simplify the requirements related to the filing of tax returns.

Article 11.

1. Subject to Paragraph 2, tax is refundable, if:

- 1) the legal effects of a declaration of intent have been repealed (relative nullity);
- 2) a condition precedent to executing a civil-law transaction was not satisfied;
- 3) (Repealed);

3a) company has not been registered in the register of entrepreneurs or the amount of the share capital of capital company has been registered in an amount lower than defined in the company deed - in the part constituting the difference between the tax paid and the tax due;

4) increase of the share capital of the company is not registered at all or it is registered in a different amount than defined in the resolution - in the portion constituting the difference between the tax paid and the tax due on the increase of the share capital presented in the register of entrepreneurs;

- 5) no entry is made in a land and mortgage register.
2. Tax is not refundable after the lapse of 5 years from the end of the year it was paid.

Chapter 6

Jurisdiction of Tax Authorities

Article 12.

1. The tax authority of venue for matters of tax on civil-law transactions involving agreements the object of which is tangible property located in the territory of the Republic of Poland or property rights exercised domestically, is:
 - 1) in the case of the transfer of ownership of real property, co-operative title to residential premises, co-operative title to utility premises, as well as the following titles resulting from co-operative law regulations: co-operative title to a single-family house and co-operative title to premises in a small house, title to a parking space in a multi-car garage, or perpetual usufruct right - the head of the tax office with jurisdiction over the location of the real property;
 - 2) in the case of the transfer of ownership of tangible property or ownership rights other than listed in subparagraph (1), and on other agreements - the head of the tax office having jurisdiction over the place of residence or the registered office of the taxable person, and if the payment obligation rests jointly and severally with a number of entities - the head of the tax office having jurisdiction over the place of residence or the registered office of one of these entities;
 - 2a) in the case of the establishment of a mortgage - the head of the tax office having jurisdiction over the place of residence or the registered office of the person submitting the statement of will to establish the right in consideration, and if the statement of will is submitted by a number of entities - the head of the tax office having jurisdiction over the place of residence or the registered office of one of these entities;
 - 3) in the case of articles of association - the head of a tax office competent for a company's registered office;
 - 4) (Repealed).
2. If it is impossible to determine the territorial jurisdiction of the tax authority in the manner referred to in paragraphs 1 and 3 - the head of Trzeci Urząd Skarbowy Warszawa-Śródmieście [*the Third Tax Office Warszawa-Śródmieście*] shall be the competent tax authority.

3. The tax authority having territorial jurisdiction in cases of civil-law transactions tax on exchange agreements:
- 1) covering only the transfer of ownership of tangible property or property rights listed in paragraph 1 (1) - is the head of the tax office with the jurisdiction over the location of the real property or property right of higher value, and to determine the value of the real property or the property right - the head of the tax office with jurisdiction over the location of the real property;
 - 1a) covering the transfer of ownership of tangible property or property rights listed in paragraph 1 (1) and other tangible property or property rights, including tangible property located abroad and rights exercised abroad - is the head of the tax office with jurisdiction over the location of the real property in the Republic of Poland;
 - 2) in other cases - is the head of the tax office having jurisdiction over the place of residence or the registered office of one of the parties.
4. (Repealed).

Article 13.

The tax authority of venue for matters of tax on civil-law transactions involving agreements the object of which is tangible property located abroad or property rights exercised abroad is the head of a tax office competent for the purchaser's place of residence (registered office).

Article 13a.

The tax authority of jurisdiction for matters of tax on civil-law transactions is the head of a tax office.

Chapter 7

Final and Transitional Provisions

Article 14.

The provisions in force at the time of executing a civil-law transaction apply to civil-law transactions executed before the day of the entry into force of this Act.

Article 15.

1. If the provisions in force refer to provisions on stamp duty applicable to civil-law transactions subject to taxation pursuant to this Act, this shall be understood to mean the provisions on civil-law

transactions tax.

2. In cases as referred to in Article 1 (7) and 8 and in Article 7 (2), stamp duty paid pursuant to *the Stamp Duty Act of 31 January 1989 (Journal of Laws item 23, as amended)* is also taken into consideration.

Article 16.

This Act shall enter into force on 1 January 2001.

¹ This Act implements the Council Directive 2006/98/EC of 20 November 2006 adopting certain Directives in the field of taxation, by reason of the accession of Bulgaria and Romania (OJ L 363, 20.12.2006, p. 129).