



MDDP Tax Expert Guide



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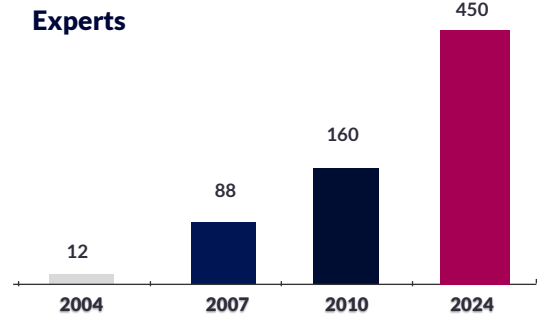
MDDP Michalik Dłuska Dziedzic and Partners is the most successful independent Polish tax advisory firm operating **since 2004**.

Our team consists of nearly 200 experts in the fields of VAT, income taxes, transfer pricing, international taxes, local taxes, tax and court proceedings, and customs and excise duties.

MDDP conduct pioneering tax cases and innovative projects.

MDDP Group is a **leading Polish firm** providing holistic advisory services in the field of tax, law, business consulting, accounting and payroll outsourcing, and access to professional knowledge through trainings and seminars.

The MDDP Group team draws on the insights and experience of over 450 experts.



... **We are involved in activities we consider important.** ...
These include:



active participation in **consultations on draft legislation**



expertise for **European Commission** (VAT Expert Group), acting as experts of the Parliament, business organisations and industry associations



seat on the board of **CFE Tax Advisers Europe** and the **Polish Chamber of Tax Advisers**



publication activity: **numerous books and articles** in professional national and international publications



commitment to the **education** of young lawyers and economists. We are also lecturers, partners of student associations, and organisers of academic events with the leading universities in Poland.



International experience



In-depth knowledge of local Polish tax, the legal and business environment



Global standards



Cooperation with expert worldwide networks



Leading international and Polish clients

Our support for companies from various sectors



VAT

- Advisory and analysis services on the most complicated and demanding projects
- Tax reviews and tax due diligence
- Business sector advisory services (e.g. energy, real estate, IT and financial sectors)
- VAT risk management aimed at developing an effective and secure tax position
- VAT advisory and reporting services dedicated for foreign entities
- VAT litigation - representation and assistance within the scope of tax and fiscal disputes and disputes before tax courts
- VAT automation (including e-invoicing, SAF-T reporting, , tools for automative verification of SAF-T, VAT ID and bank accounts with White List)
- Comprehensive substantive support of the structured invoices implementation proces (KSeF)
- Regulatory suport

Experts



Janina Fornalik

Partner | Tax adviser

E: janina.fornalik@mddp.pl

T: (+48) 660 440 141



Bartosz Bogdański

Partner | Tax adviser

E: bartosz.bogdanski@mddp.pl

T: (+48) 660 440 140



Paweł Goś

Partner | Tax adviser

E: pawel.gos@mddp.pl

T: (+48) 602 704 577

General Partner



Tomasz Michalik

Partner | Tax adviser | Head of the VAT Practice

E: tomasz.michalik@mddp.pl

T: (+48) 501 733 720

VAT Compliance / Fiscal Representation

- Ongoing VAT Compliance services, incl. preparation and filing SAFT_VAT, EC sales and Intrastat reports - on a monthly basis
- Registration for VAT in Poland
- Support in case of tax audit and preliminary tax audit
- Representing taxpayers in dealing with tax offices; handling tax disputes
- Fiscal representation
- VAT refunds - preparation and filing application

Dedicated Expert



Joanna Ryś-Bednarczyk

Partner | Tax adviser

E: joanna.rys-bednarczyk@mddp.pl

T: (+48) 503 973 366

Customs and Excise Duty

- Supporting entrepreneurs in customs and tax aspects of doing business internationally
- Advisory in planning supply chains, in obtaining customs and excise permits and determining the origin of goods, their classification and customs value.
- Recognition and implementation of customs and tax permits and processes to be implemented to execute smoothly import/export movements.
- Representation of importers, exporters and customs agencies in tax and customs disputes and before administrative courts.

Dedicated Expert



Agnieszka Kisielewska

Partner | Tax adviser | Head of the customs and excise team

E: agnieszka.kisielewska@mddp.pl

T: (+48) 600 097 363

General Partner



Tomasz Michalik

Partner | Tax adviser | Head of the VAT Practice

E: tomasz.michalik@mddp.pl

T: (+48) 501 733 720

Digital Economy

- Advisory services for digital economy entities operating in Poland and on foreign markets:
 - Analysis of legal and tax consequences of the launch and operation of digital economy business by Polish entities on foreign markets
 - Support in preparation and implementation of an effective structure of operating the business in various jurisdictions
 - Withholding tax – analysis and classification of purchased and rendered intangible services in the context of the potential WHT obligations
- VAT in the digital economy
 - Support in establishing VAT principles for entities operating in platform economy determining the place of supply of services
 - VAT liabilities for entities operating in e-commerce
 - OSS and IOSS – support in settling VAT using OSS and IOSS procedures
- Tax reliefs and incentives in the digital economy
 - Tax reliefs support (IP Box, R&D relief, 50% tax deductible cost for individuals), including business analysis, calculation of the potential profitability of implementation, leading the entity through the implementation process and securing the taxpayer's tax position
- Regulatory advisory services
 - Analysis of the consequences of the introduction of the digital services tax
 - Analysis of the consequences of planned amendments to the international tax law, incl. a VAT in the Digital Age (ViDA) package.

Dedicated Expert



Janina Fornalik

Partner | Tax adviser

E: janina.fornalik@mddp.pl

T: (+48) 660 440 141



Paweł Goś

Partner | Tax adviser

E: pawel.gos@mddp.pl

T: (+48) 602 704 577

General Partner



Tomasz Michalik

Partner | Tax adviser | Head of the VAT Practice

E: tomasz.michalik@mddp.pl

T: (+48) 501 733 720

ESG, CRS, Green Taxes

- Comprehensive tax, legal and business advice, covering all environmental and social issues ('green' taxes, green investments, ESG and CRS measures)
- Support in adapting the company to changes in environmental regulations
- Assistance in identifying ESG/CRS opportunities and risks that may affect the business
- Support in non-financial reporting/audit
- ESG taxonomy - calculation of indicators and advice related to disclosures
- Excise, VAT and CIT advice on green investments
- Excise exemptions related to ESG/CRS
- Customs advice related to non-tariff obligations when transporting goods across EU borders, including anti-deforestation and forced labour ban regulations
- Qualification of "green expenditures" in CIT/levies
- Assistance with the tax qualification of power purchase agreements (PPA, VPPA)
- Taxation of bail-in systems and other closed loop arrangements

Experts



Joanna Ryś-Bednarczyk

Partner | Tax adviser

E: joanna.rys-bednarczyk@mddp.pl

T: (+48) 503 973 366



Rafał Kran

Partner | Tax adviser

E: rafal.kran@mddp.pl

T: (+48) 693 290 919



Piotr Paśko

Partner | Tax adviser

E: piotr.pasko@mddp.pl

T: (+48) 602 197 893



Agnieszka Kisielewska

Partner | Tax adviser | Head of the customs and excise team

E: agnieszka.kisielewska@mddp.pl

T: (+48) 600 097 363

General Partner



Monika Dzedzic

Partner | Tax adviser | Attorney at Law

E: monika.dzedzic@mddp.pl

CIT / International Taxation

- Verification (reviews) of CIT calculations and procedures
- Comments on tax consequences of investment structures for Polish and foreign entrepreneurs
- Support for Polish entrepreneurs in international expansion
- Introduction of foreign investors into the Polish market
- Withholding tax on dividends, interest, royalties and intangible services paid from Poland abroad
- Determination of taxation and verification of tax efficiency of cross-border flows of services, goods, financing and intellectual property rights
- Verification of the possibility of recognising intangible services as costs, assistance in drawing up documentation confirming the performance of services
- Taxation of disposal of shares and other assets
- Tax-efficient financing of activities: loans, equity, external financing. Verification of the inclusion of financing costs in tax costs, including thin capitalisation limits
- Cost segregation projects – accounting settlement of investments, preparation of fixed asset register and determination of tax depreciation
- Assistance in the use of amortization and depreciation as an element of CIT calculation.
- CIT settlements in companies applying zone exemptions or allowances
- Assessment of transactions from the GAAR and MDR perspective
- CIT reporting as part of financial reporting (**New!**) and development of reports about implementation of tax strategy
- Preparation of the tax reporting part in non-financial reporting (**New!**)
- Support in scoping and calculation of GloBE, compensatory tax (**New!**)

Experts



Łukasz Kupień

Partner | Tax adviser

E: lukasz.kupien@mddp.pl

T: (+48) 792 999 105



Bartosz Doroszuk

Partner | Tax adviser

E: bartosz.doroszuk@mddp.pl

T: (+48) 790 732 266



Łukasz Kumkowski

Senior Manager | Tax adviser |
Attorney at Law

E: lukasz.kumkowski@mddp.pl

T: (+48) 660 428 394



Konrad Medoliński

Senior Manager | Tax adviser

E: konrad.medolinski@mddp.pl

T: (+48) 504 666 447

General Partner



Monika Dzedzic

Partner | Tax adviser | Attorney at Law

E: monika.dzedzic@mddp.pl

Tax Reliefs, Allowances and Exemptions

Identification of optimal combination of eligible reliefs and exemptions and assistance at every stage of the relief application process.

Product development reliefs:

- Polish Investment Zone
- R&D tax relief
- Robotisation tax relief
- Prototype tax relief
- Sales boost tax relief (tax relief on expansion)
- Innovative employee tax relief

Tax support to financing:

- IPO tax relief
- Consolidation tax relief
- Holding regime
- Holding ASI (Alternative Investment Companies)
- Investment Fund
- Family Foundation

Other instruments:

- Culture, education, sports relief
- Warsaw Stock Exchange income
- IP Box
- Estonian CIT regime (lump-sum tax on corporate income)

Experts



Bartosz Głowacki

Partner | Tax adviser

E: bartosz.glowacki@mddp.pl

T: (+48) 603 980 382



Konrad Medoliński

Senior Manager | Tax adviser

E: konrad.medolinski@mddp.pl

T: (+48) 504 666 447



Dariusz Fistek

Manager | Tax adviser

E: dariusz.fistek@mddp.pl

T: (+48) 696 273 865



Łukasz Kosonowski

Partner | Tax adviser | Attorney at Law |
Head of Transaction Advisory Practice

E: lukasz.kosonowski@mddp.pl

T: (+48) 606 114 431

General Partner



Monika Dzedzic

Partner | Tax adviser | Attorney at Law

E: monika.dzedzic@mddp.pl

Transaction advisory (M&A)

Comprehensive tax advisory at every stage of the transaction's process:

- pre-transaction support, including:
 - due diligence reviews at the request of the buyer or vendor (buy-side / sell-side DD) in relation to share deals, asset deals or transfer of going concern,
 - efficient tax structuring of the transaction with consideration of tax implications upon acquisition, potential divestment in the future as well as possible financing scenarios,
 - identification and assessment of tax risks involved (including GAAR and MDR) as well as providing recommendations on the risk mitigation measures (tax rulings, protective opinions),
 - analysis of the ongoing tax settlements related to post-acquisition operations (including distribution of profits),
 - assessment of the tax implications upon repatriation of profits after potential divestment in the future.
- transaction advisory, including:
 - analysis of the transaction documentation from a tax perspective to appropriately address tax risks identified during due diligence process as well as identification of the tax risks resulting from settlement of the purchase price, purchase price adjustments and transactional fees,
 - tax support in negotiations upon signing and closing.
- post-transaction tax compliance support, advisory on tax efficient integration within the new ownership structure as well as with ongoing tax advisory.

Comprehensive support in restructuring operations such as mergers, demergers, in-kind contributions, transformations and others.

Experts



Łukasz Kosonowski

Partner | Tax adviser | Attorney at Law |
Head of Transaction Advisory Practice

E: lukasz.kosonowski@mddp.pl

T: (+48) 606 114 431



Bartosz Dorozzuk

Partner | Tax adviser

E: bartosz.dorozzuk@mddp.pl

T: (+48) 790 732 266

General Partner



Justyna Bauta-Szostak

Partner | Tax adviser | Attorney at Law

E: justyna.bauta-szostak@mddp.pl

T: (+48) 502 241 631

Reorganisations

- Assessment of the tax implications resulting from business restructurings and reorganizations
- Efficient tax structuring of the reorganizations
- Assessment of the tax implications of reorganizations, including in particular: mergers, demergers, cash and in-kind contributions, transformations, liquidations, exchange of shares, transfer of going concern or transfer of individual assets, contracts or other intangible components
- Debt restructuring, with consideration of potential interest deductibility limitations, transfer pricing and withholding tax issues
- Tax implications related to acquisition or sale of assets and enterprises, both in Poland and abroad
- Ongoing tax support during the implementation of the particular reorganizations' steps
- Tax analysis and support in the implementation of cross-border reorganizations
- Support in the collection or preparation of analyses and documentation confirming the economic justification of the transactions
- Tax Capital Groups - analysis of benefits and risks, assistance in registration and ongoing operations of TCG
- Assessment of tax risks associated with the reorganizations with particular consideration of GAAR and other anti-abuse clauses as well as potential reporting obligations under MDR provisions.

Experts



Bartosz Doroszuk

Partner | Tax adviser

E: bartosz.doroszuk@mddp.pl

T: (+48) 790 732 266



Łukasz Kupień

Partner | Tax adviser

E: lukasz.kupien@mddp.pl

T: (+48) 792 999 105

General Partner



Justyna Bauta-Szostak

Partner | Tax adviser | Attorney at Law

E: justyna.bauta-szostak@mddp.pl

T: (+48) 502 241 631

Transfer Pricing

- Support in creation of TP methodology, business profiles and functional analysis of related parties
- Benchmarking analyses for local, multinational, and global transactions
- Benchmarking analyses for financial transactions (loans, bonds, cash pooling, hedging, etc.)
- TP Policy for intra-group transactions setting out the rules of IC-transactions – preparation / verification
- Business model analysis and assessment e.g. assessment and analysis of business restructuring processes carried out between related entities
- Transfer pricing Automation - IT tools to help comply with TP requirements
- Transfer pricing documentation (Local File, Master File) – preparation / verification
- APA (Advance Pricing Arrangement) – support in negotiations with the tax administration
- Support in MAP procedures
- Transfer pricing audits – support in tax administration and court proceedings

Dedicated Experts



Magdalena Dymkowska

Partner

E: magdalena.dymkowska@mddp.pl

T: (+48) 501 108 261



Agnieszka Krzyżaniak

Partner

E: agnieszka.krzyzaniak@mddp.pl

T: (+48) 692 558 020



Marta Klepacz

Partner

E: marta.klepacz@mddp.pl

T: (+48) 533 889 036



Adrian Mroziowski

Partner

E: adrian.mroziowski@mddp.pl

T: (+48) 505 294 041

General Partner



Magdalena Marciniak

Partner | Tax adviser | Head of the Transfer Pricing Practice

E: magdalena.marciniak@mddp.pl

T: (+48) 665 746 360

Valuations and financial modelling

Prepare reliable and professional valuations as a solid basis for strategic business decisions.

Business valuation:

- Valuation of companies (businesses as a whole)
- Valuation of organised parts of companies (OCP)
- Valuation of shares and interests in limited liability companies
- Valuation for tax structuring/documentation purposes
- Valuation of operating segments
- Valuation for M&A transactions and investment analysis
- Valuation for shareholder disputes

Valuation of intangible assets:

- Valuation of trademarks
- Valuation of customer bases
- Valuation of royalties and intellectual property
- Valuation of technology / know-how
- Valuation of software
- Domain valuation
- Valuation of debt portfolios

In addition:

- Fairness opinions
- Valuations for inheritance or donation purposes
- Exit fee valuations for acquired businesses
- Valuations for the purposes of obtaining financing, including bond issues
- Financial modelling and economic consultancy

Expert



Jakub Patalas

Senior Manager

E: jakub.patalas@mddp.pl

T: (+48) 501 141 923

General Partner



Magdalena Marciniak

Partner | Tax adviser | Head of the Transfer Pricing Practice

E: magdalena.marciniak@mddp.pl

T: (+48) 665 746 360

Creation and transfer of an innovative business

- Verification of the correctness of the qualification of costs related to the development of innovative business from the tax perspective
- Analysis of the tax efficiency of the planned changes to the existing settlement model, including withholding tax aspects (in case of cross-border payments) with an indication of risks, existing alternatives and recommendations for the considered options
- Creation of TP methodology for intra-group settlements in the considered model of cooperation
- Conducting benchmarking analyses to determine the market level settlements related to intangible assets
- Analysis of the business justification for the planned changes in the context of the possible application of anti-abuse clauses (in particular: anti-avoidance clause, "GAAR")
- Analysis of the tax efficient forms of financing of the planned transaction (equity, debt or alternative financing scenarios)
- Analysis of considered changes and support regarding possible reporting obligations under the Mandatory Disclosure Rules ("MDR") legislation
- Tax benefits and relieves for the companies and employees
- Legal and tax aspects of the employee matters as well as presentation of the efficient forms of cooperation

Experts



Bartosz Doroszuk

Partner | Tax adviser

E: bartosz.doroszuk@mddp.pl

T: (+48) 790 732 266



Bartosz Głowacki

Partner | Tax adviser

E: bartosz.glowacki@mddp.pl

T: (+48) 603 980 382



Agnieszka Krzyżaniak

Partner

E: agnieszka.krzyzaniak@mddp.pl

T: (+48) 692 558 020



Agnieszka Telakowska-Harasiewicz

Senior Manager | Tax adviser

E: agnieszka.telakowska-harasiewicz@mddp.pl

T: (+48) 503 971 849

General Partner



Magdalena Marciniak

Partner | Tax adviser | Head of the Transfer Pricing Practice

E: magdalena.marciniak@mddp.pl

T: (+48) 665 746 360

Real Estate

- Choosing an optimal ownership structure for investment on the real estate market
- Tax, financial and legal aspects of acquisition of investment projects (due diligence, transactional advisory)
- Taxation of income from real estate investment
- Indirect taxes on transactions on the real estate market (VAT and tax on civil law transactions)
- Alternative forms of financing for real estate investment
- Tax depreciation
- Taxation of lease and rental of real estate properties
- Settlement of capital expenditures and property maintenance costs; exit from the investment
- Responsibilities of real estate companies, reporting of real estate companies

Real Estate Tax

- Real estate tax settlement (industry, office, commercial, warehouse, residential, RES investment)
- Assistance in tax efficient classification of individual assets
- Cost segregation - investment settlement
- Tax on income from buildings (so-called minimum tax)
- Support in tax and administrative court proceedings in real estate industry

Experts



Łukasz Kupień

Partner | Tax adviser

E: lukasz.kupien@mddp.pl

T: (+48) 792 999 105



Piotr Paško

Partner | Tax adviser

E: piotr.pasko@mddp.pl

T: (+48) 602 197 893



Katarzyna Kozakowska

Partner | Tax adviser

E: katarzyna.kozakowska@mddp.pl

T: (+48) 608 581 583



Rafał Kran

Partner | Tax adviser

E: rafal.kran@mddp.pl

T: (+48) 693 290 919

General Partner



Justyna Bauta-Szostak

Partner | Tax adviser | Attorney at Law

E: justyna.bauta-szostak@mddp.pl

T: (+48) 502 241 631

Construction

- VAT advisory tailored to the sector (including our support regarding specific tax point and place of taxation, possibility of applying reduced VAT rates and support in obtaining VAT refunds)
- Construction plant – verification of tax settlements under double taxation agreements, correct allocation of revenues and costs
- Tax obligations for a building consortium
- Settlement of direct costs in construction contracts
- Cost segregation – settlement of all CAPEX
- Tax reviews and tax risk management – verification of tax settlements
- Tax analyses and opinions, verification of construction contracts

Experts



Katarzyna Kozakowska

Partner | Tax adviser

E: katarzyna.kozakowska@mddp.pl

T: (+48) 608 581 583



Rafał Kran

Partner | Tax adviser

E: rafal.kran@mddp.pl

T: (+48) 693 290 919



Paweł Goś

Partner | Tax adviser

E: pawel.gos@mddp.pl

T: (+48) 602 704 577

General Partner



Justyna Bauta-Szostak

Partner | Tax adviser | Attorney at Law

E: justyna.bauta-szostak@mddp.pl

T: (+48) 502 241 631

Personal Taxes / Taxation of Employment / Incentive Schemes / Social Security

- Advisory for employers on tax & social security aspects of remunerating and employing staff, employee benefits, structuring and implementation of incentive programs, tax restructuring projects
- Advisory on posting employees to Poland and other countries: tax, social security & employment aspects, assistance in the implementation of tax equalization and the tax protection policy, tax secondment policies, hypothetical tax & social security burdens
- Support for employers and foreign staff in the legalization of stay and work in Poland
- Monthly tax & social security compliance services for expats and individuals working in Poland for foreign entities.
- Preparation of annual tax returns for Polish and foreign individuals employed in Poland and personnel delegated to work abroad; coordination of tax settlements in the home country and the posting country
- Advisory for individuals on tax residence and its implications on tax liability in Poland & abroad
- Tax advisory for individuals on private investing in assets in Poland and abroad
- Assistance in declaring & clearance of foreign income in Poland, including capital gain income obtained in Poland and abroad
- Represents clients before tax authorities in the scope of personal income tax, inheritance & gift tax and social security

Experts



Rafał Sidorowicz
Senior Manager | Tax adviser
E: rafal.sidorowicz@mddp.pl
T: (+48) 506 788 582



Agnieszka Telakowska-Harasiewicz
Senior Manager | Tax adviser
E: agnieszka.telakowska-harasiewicz@mddp.pl
T: (+48) 503 971 849

General Partner



Anna Misiak
Partner | Tax adviser
E: anna.misiak@mddp.pl
T: (+48) 500 046 024

Private Clients / Wealth management / Family Companies

- Assistance in choosing the business formula (private business activity, company, family foundation, etc.) and its taxation (the Estonian CIT, a holding company, the IP Box, etc.)
- Establishing tax residence for family members and their tax obligations across different jurisdictions involved
- Taxation of Controlled Foreign Companies (CFCs) – help with reviewing the practical implications
- Taxation of private investment plans in Poland and abroad
- Review and set-up of complex structures, including relocation of companies from other countries
- Advice on tax-effective investment in real estate and other assets
- Tax and legal advice on intergenerational succession
- Inheritance cases, inheritance – also from an international perspective
- Advice on divorce and property claims against a former spouse
- Legal protection of private property (out-of-court settlements, property contracts)
- Advice on the protection of personal rights (image, right to privacy, etc.)
- Family foundation of Polish law – support in assessing the legitimacy of its creation and planning its role and place in the family estate

Experts



Bartosz Głowacki

Partner | Tax adviser

E: bartosz.glowacki@mddp.pl

T: (+48) 603 980 382



Anna Misiak

Partner | Tax adviser

E: anna.misiak@mddp.pl

T: (+48) 500 046 024

General Partner



Justyna Bauta-Szostak

Partner | Tax adviser | Attorney at Law

E: justyna.bauta-szostak@mddp.pl

T: (+48) 502 241 631

Fiscal litigation

- Preparing taxpayers for tax audits and establishing procedures for dealing with tax audits and tax proceedings
- Verification and preparation of internal procedures to ensure compliance with tax law (e.g. due diligence procedures)
- Implementation of mechanisms to ensure tax security (e.g. co-operation programme, safeguard opinions, tax rulings, investment agreements)
- Comprehensive support and representation during tax audits and tax proceedings
- Representation of the taxpayer during customs and tax inspections and tax proceedings
- Support in proceedings to recover tax overpayments and tax reliefs
- Support in the course of tax verification activities
- Assistance in activities related to filing and correcting tax returns
- Representation before administrative courts of all instances, the Constitutional Tribunal and the Court of Justice of the EU
- Support in proceedings regarding securing tax arrears on the company's assets and STIR

Expert



Jakub Warnieło

Senior Manager | Tax adviser |
Head of the Litigation Practice

E: jakub.warniolo@mddp.pl

T: (+48) 504 399 973

General Partner



Tomasz Michalik

Partner | Tax adviser | Head of the VAT Practice

E: tomasz.michalik@mddp.pl

T: (+48) 501 733 720

Mandatory Disclosure Rules (MDR)

- Identification and reporting of reportable tax arrangements
- Audit of arrangements for the reporting purposes
- Conducting workshops for employees on the MDR obligations
- Preparation of an internal policy preventing non-compliance with MDR obligations, the purpose of which is to organise a system of processes within the company related to the identification and potential reporting of tax arrangements,
- Support in the process of reporting tax arrangements to the National Revenue Administration
- Hotline service – ongoing advice by our specialists in reporting MDR arrangements

Expert



Gniewomir Parzyjagła

Senior Manager | Attorney at Law

E: gniewomir.parzyjagla@mddp.pl

T: (+48) 664 718 736

General Partner



Paweł Mazurkiewicz

Partner | Tax adviser

E: pawel.mazurkiewicz@mddp.pl

T: (+48) 505 169 749

MDDP Digital

- IT solutions developed by MDDP experts to facilitate tax compliance
- Applications covering various tax reporting areas: from transfer pricing to VAT and MDR
- The applications can be used as an "off the shelf" solution or customised to address any specific requirements or needs indicated by the client
- The MDDP Digital solutions help ensure compliance with tax regulations, mitigate tax risk, and allow users to save their financial team members' time

Experts



Janina Fornalik

Partner | Tax adviser

E: janina.fornalik@mddp.pl

T: (+48) 660 440 141



Adrian Mroziewski

Partner

E: adrian.mroziewski@mddp.pl

T: (+48) 505 294 041



Jakub Trąpczyński

Manager

E: jakub.trampczynski@mddp.pl

T: (+48) 504 443 938

General Partner



Tomasz Michalik

Partner | Tax adviser | Head of the VAT Practice

E: tomasz.michalik@mddp.pl

T: (+48) 501 733 720



The MDDP team presented a high level of professionalism and quality of service.



We recommend the MDDP team as a reliable business partner.



We appreciate the knowledge of MDDP advisers and their comprehensive support in project implementation.



Apart from the professionalism and high level of professional services provided during cooperation, MDDP also demonstrates flexibility, a high level of commitment to each of the implemented projects, and meeting the Client's needs, which is particularly reflected in the speed of response and implementation of tasks.

... Not just taxes



Corporate social responsibility is not just a buzzword for us. It is a holistic approach to building our company.

We run our business in an ethical and sustainable manner, taking into account the impact of our decisions on the environment, the economy, and the local community.

We work together with our clients, business partners, NGOs, and government authorities. This way we promote best practice in business and develop innovative, pro-environmental and pro-social tax, and legal solutions.

We believe that together we can build a better, greener reality in which businesses will operate in a responsible manner.

Together we can do **#MORE!**



MDDP Michalik Dłuska Dziedzic and Partners
 Spółka doradztwa podatkowego S.A.
 Senatorska 18a | 00-082 Warsaw

Tel. (+48) 22 322 68 88
www.mddp.pl | www.mddpdigital.pl | biuro@mddp.pl