



Deadline for Filing Annual Tax Return

The deadline for filing annual tax returns for 2008 is 30 April 2009. Taxpayers may file the filled-in and signed annual returns personally with the tax office, send them by Polish post, or file them with a Polish consular office.

This year for the first time taxpayers may file an annual tax return via the internet without an obligation to use the certified, digital signature. However, the new procedure only applies to PIT-37 filed by individual taxpayers.

This year is also the first time when non-residents from member states of the European Union, the EEA, or the Swiss Confederation, who generate all or most of their income in Poland, may file joint tax returns with their spouses.

In their annual returns for 2008, tax payers may apply the following tax reliefs and deductions:

- **Children's relief** – this relief may be applied by parents or legal guardians bringing up children. In principle, the taxpayer is entitled to the relief for each child who is underage or attends school and who does not earn his/her own income. In 2008, the relief amounts to PLN 1173.73 per each child.
- **Internet relief** – taxpayers are entitled to deduct from their income expenses incurred with regard to using the internet in the premises where the taxpayer resides. The deduction cannot exceed PLN 760 for the fiscal year.
- **Relief for donations** – taxpayers who made donations to community service, religion, or blood donations, may deduct such donations from their income. The deduction, however, cannot exceed 6% of a tax payer's income.
- **Rehabilitation relief** – disabled persons and tax payers who have disabled dependants may deduct from their income expenses incurred for rehabilitation or facilitating life activities. There are numerous conditions that apply to such a relief. The annual cap for deduction for each expense is PLN 2,280.

We would be pleased to provide you with detailed information about preparing annual tax returns and about the deductions to which taxpayers are entitled.

Should you have any queries please do not hesitate to contact:

Christian Fielding
Solicitor, Director
TGC Corporate Lawyers
ul. Krolewska 27
00-060 Warsaw
Poland
T: +48 22 653 36 44
F: +48 22 827 69 15
E: cfielding@tgc.eu

Paulina Pilch
Partner, Head of Tax Department
TGC Corporate Lawyers
ul. Krolewska 27
00-060 Warsaw
Poland
T: +48 22 653 38 04
F: +48 22 827 69 15
E: ppilch@tgc.eu

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