

Poland

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Items	Contents
Competent Authority	Mr. Kazimierz Bany Deputy Director / Department of Direct Taxes Competent Authority for Exchange of Fiscal Information, Mutual Agreement Procedure Ministry of Finance / Swietokryska 12 / 00-912 Warsaw Tel: 48 22 694 49 87 Fax: 48 22 826 53 94
Organization	- MAP cases: Department of Direct Taxation, International Tax Co-operation Division at the Ministry of Finance * also acting as a competent authority for double tax treaties purposes - MAP APAs cases: n/a
Scope of MAP & MAP APA	- As the general rule, MAP is used to solve the double taxation cases related to the particular taxpayer. - If there is a need, MAP may be also used for interpretation or application of tax treaties, however such cases are not very common.
Domestic guidelines & administrative arrangements	N/A
Time for filing	N/A
Form of request	N/A
Documentation requirement	No special requirement
User fees	5 PLN per request under the general provision of Stamp Duty law
Tax collection / penalty / interest	No special treatment
Other dispute resolution mechanisms	The EU Arbitration Convention will be binding after the accession to EU and ratification of the Convention
Government Website	http://www.mofnet.gov.pl/aktualnosci/index.php