



## MAZOVIAN TAX ADMINISTRATION

*The brochure presented herein has been issued to commemorate the 25th anniversary of the re-establishing of tax chambers and tax offices in Poland. It comprises the outline of the history of Mazovian tax administration together with the description of its tasks and goals since 1983.*

*The content of the brochure is based on documentation provided by the Mazovian tax offices and accessible archival materials.*



## **The history of Tax Chamber in Warsaw - an outline**

It was not later than the final period of World War II when Polish tax administration resumed its tasks. The Tax Chambers in Lublin, Białystok, Rzeszow and Warsaw were established prior to 01 January 1945. For the time being the Warsaw Tax Chamber had its temporary seat in Otwock.

The restoration of the tax administration comprising tax offices (lower instance) and tax chambers (superior instance) in Poland had its legal grounds in the Decree of 11 April 1945 on the system of tax authorities and tax executive bodies. According to the law, tax chambers, excise - customs chambers, the appeal commissions and customs directories formed the superior instance of the tax administration. Up to 1950 the structure as such was subject to several minor changes.

The law of 20 March 1950 on local state uniformed authorities profoundly altered that system and consequently tax offices and tax chambers were closed down. Their tasks were assigned to the so called People's Councils. Based on the ordination of the Council of Ministers of 17 April 1950 the tasks of tax chambers were assigned to the financial divisions of the Presiding Bodies of People's Province Council. The tasks of tax offices, revision offices, excise offices were taken by the financial divisions of the Presiding Bodies of People's Poviay Councils and People's Town Councils. The tasks of the Warsaw Tax Chamber (pertaining to the city of Warsaw) were assigned to the financial division of the Presiding Body of the People's Capital Council. The tasks of the Warsaw Tax Chamber (pertaining to the territory of the Mazovian province) passed to the Financial Division of the People's Mazovian Province Council.

The law of 28 May 1975 on the two-tier administrative division of the territory of Poland and on amending the law on People's Councils and on amending the law of 07 March 1950 on alteration of the Ministry of Treasure to the Ministry of Finance created the District State Revenue Administration and Financial Inspection. Respectively 23 such branches of District State Revenue Administration and Financial Inspection were created and were subordinate to the Ministry of Finance. Since 01 June 1975 these bodies were exclusively competent on the collection of state revenues and distributing subsidiaries as well as on and financial control (which was previously performed by Control-Revision Inspectorates).

The subsequent and profound change took place in 1982. Law of 29 December 1982 on the office of the Ministry of Finance and on tax offices and tax chambers, which came into force on 01 January 1983, re-established tax chambers and tax offices.

In the 1990s the legal basis of state tax administration were amended. The Law of 04 September 1996 on tax offices and tax chambers stipulated that these were the special agendas of the state administration.



The Ministry of Finance was therefore competent to determine the framework of the organization, tasks and statutes of the tax chambers and tax offices. In his Ordinance (number 86) of 23 December 1996 on the organization of tax offices and tax chambers he defined the framework of organization of tax offices and tax chambers. He also determined the model statute of tax office and of tax chamber.

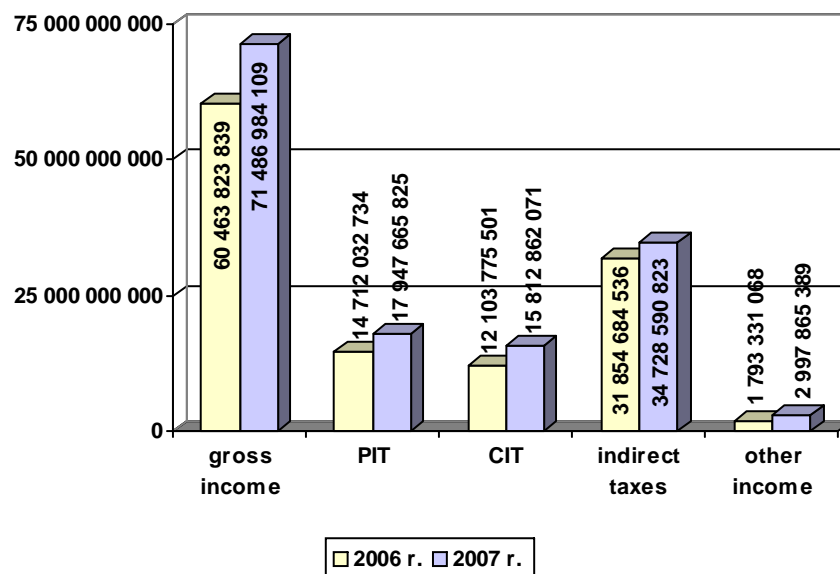
It was not until 1998 when the further change of the organization of the fiscal administration came into being. The Polish Parliament (Sejm) passed the law which introduced the administrative reform of the state. The three-tier administrative division was introduced and the number of provinces was reduced. Consequently the number of tax chambers was reduced from 49 to 16.

Since 01 January 1999 Tax Chamber in Warsaw has become locally competent for the area of the Mazovian Province. Simultaneously tax chambers in Płock, Ciechanów, Radom and Siedlce were transformed into the Warsaw Tax Chamber's Local Units while the Tax Chamber in Ostrołęka ceased to exist. Since then the Tax Chamber in Warsaw has supervised most of the tax offices which up to 01 January 1999 were subordinate to the above mentioned tax chambers. Furthermore, some of the tax offices which were responsible to the Tax Chambers in Skierniewice and Biała Podlaska became subordinate to the Tax Chamber in Warsaw.

### The Tax Chamber in Warsaw - at present

- The Tax Chamber in Warsaw is the largest one in Poland in terms of territorial range, the amount of tax revenues collected (approximately 40 % of national revenues) as well as the number of the taxpayers attended.

### The amount of revenue collected by the Mazovian tax administration





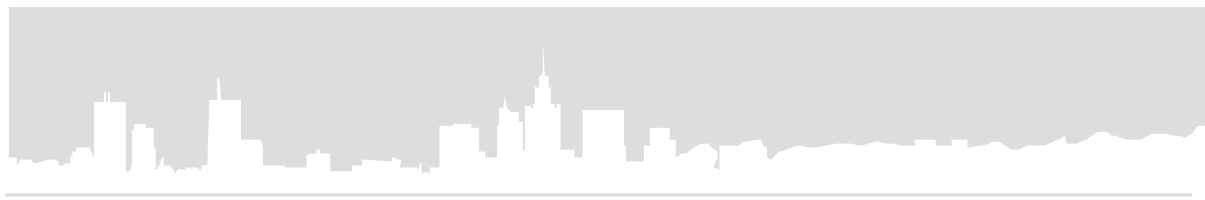
- The Chamber coordinates the operations of 51 tax offices. Among these there are three, so called, Mazovian Tax Offices (MUS - which service "large taxpayers" exclusively) and the Second Tax Office Warszawa - Śródmieście (which local competence covers the entire territory of Poland and which is in service of all foreign taxpayers who have the seat abroad). The Director of the Tax Chamber in Warsaw also supervises the tax ruling activities as the higher instance over the Director of the Tax Inspection Authority (UKS) and the subordinate tax offices.
- The Tax Chamber in Warsaw has its three local units in Ciechanów, Radom and Siedlce. Within the frame of the Tax Chamber the National Tax Information System in Plock operates. The Mazovian tax administration employs 6655 people. 555 of those are employed directly at the Warsaw Tax Chamber.
- The tax offices located in the Mazovian Province pay service to over 62 000 legal persons, 366 000 natural persons who carry business activities and over 3 000 000 natural persons who do not carry business activities.

### **The taxpayer facilities**

The Mazovian Tax Administration makes every effort to balance its educational as well as controlling functions. It also tends to assist the taxpayer at his/her tax obligations. Most of the Mazovian tax offices have already introduced systems of quality standards management (e.g. ISO, CAF) so as to fulfill their tasks in the best possible way.

The taxpayer service areas are already operational in majority of the Mazovian tax offices. This taxpayer-oriented approach is conducive to the improved compliance. The service areas offer a wide range of complex services providing taxpayers with the opportunity to have most of their problems dealt at one place. Every tax office is equipped with special information manuals which provide a synthetic description of all the procedures performed by the tax office. The taxpayer service area is manned by the staff fully prepared to service the disabled and to communicate in sign language.

If any problem pertaining tax law emerges, individual taxpayer may contact the National Tax Information System (KIP) which provides him/her the assistance. One can contact KIP via telephone (0801 055 055) or cell phone (22 330 0330). The Director of the Tax Chamber in Warsaw (who supervises KIP) is competent to issue individual tax interpretations for those taxpayers who have their seat in the following provinces: Lubelskie, Łódzkie, Mazovian or in those cases when the taxpayer resides abroad or it is impossible to determine the taxpayer's place of residence. KIP in turn is obliged to investigate the case and prepare the tax interpretation which is afterwards legally issued by the Director.



## Pro-community activities of the Mazovian Tax Administration

The tasks of Tax Chamber in Warsaw are not merely restricted to tax collection. The Chamber is a vigilant participant of the socially minded activities. Tax offices actively engage



in the lives of local communities supporting various projects ranging from charity, education, private enterprise to labour market. For example, the Mazovian tax administration has promoted tax awareness at schools, supported local orphanages and participated in recruitment exhibitions.

Various surveys carried among taxpayers; prizes and honours bestowed to numerous Mazovian tax offices by independent institutions; these all confirm that the efforts to create modern tax administration have been noticed and appreciated not only by external institutions or foreign experts but also by individual taxpayers. In particular Business Center Club recognized professional service and awarded 10 tax offices located in the Mazovian Province in the last edition of "The Most Private Enterprise-Friendly Tax Office Awards". The quality of the services performed has also been valued highly by the state administration.

Last but not least it must be noted that the Mazovian Tax offices represented Polish tax administration on many EU conferences pertaining the quality of tax administration (e.g. at Rotterdam (2004), Tampere (2005)); IOTA meeting (at Birmingham (2006)); CAF conference (at Lisbon (2007), Athens (2008)); EPSA conference (at Lucerne (2007)).



## **The Directors of the Tax Chambers (in chronological order):**

### **The Tax Chamber in Warsaw:**

- Jerzy Napiórkowski: 1.03.1983 - 4.12.1986,
- Witold Woźniak: 14.03.1987 – 28.03.1991,
- Robert Trzaska: 01.05.1991 – 30.07.2001,
- Jan Borkowski: 30.04.2001 – 24.02.2006,
- Paweł Cybulski: 22.02.2006 – 3.02.2007,
- Jacek Kulicki: 4.04.2007- 20.02.2008,
- Jan Borkowski – since 21.02.2008

### **The Tax Chamber in Płock:**

- Józef Milun : 01.01.1983-30.11.1990,
- Kazimierz Suwalski: 01.12.1990-31.12.1998,

### **The Tax Chamber in Ciechanów:**

- Bolesław Skurzyński: 01.01.1983-21.07.1990,
- Mirosław Klicki: 22.07.1990-31.12.1998,

### **The Tax Chamber in Radom:**

- Józef Grabowski: 01.01.1983-28.12.1990,
- Kazimierz Iwaniec: 29.12.1990-31.03.1991,
- Janusz Kot: 01.04.1991-31.12.1998,

### **The Tax Chamber in Siedlce:**

- Kazimierz Grąbczewski: 01.01.1983- 10.1998,
- Jerzy Tchorzewski (the deputy director): 10.1998-12.1998,

### **The Tax Chamber in Ostrołęka:**

- Jan Sokołowski: 01.01.1983-31.11.1987,
- Wiesław Domarecki: 01.02.1988 – 31.12.1998.