


Documents

Cooperative Compliance Programme's documents

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PL

In order to ensure an understanding of the functioning of the Cooperative Compliance Programme, documents have been developed and published to assist in the decision to join the Programme and to facilitate the next steps in the process of joining the Programme.

Request to conclude a cooperation agreement

The Head of the National Revenue Administration may conclude with a taxpayer, at the taxpayer's request, an agreement on cooperation with regard to taxes remaining within the competence of the National Revenue Administration. The request is intended to standardise the information contained in it and may be used by applicants to the Cooperative Compliance Programme, e.g. by forwarding it to the following e-mail address programme.wspoldzialania@mf.gov.pl or cooperation.programme@mf.gov.pl

Guidelines on the Tax Control Framework (TCF)

A taxpayer that has entered into a cooperation agreement is required to have an effective and adequate set of identified and described processes and procedures for managing and ensuring the proper compliance with its obligations under tax legislation. The Ministry of Finance has drafted a document entitled Guidelines on the Tax Control Framework to standardise taxpayers' approach to the requirements for managing tax issues, including tax governance.

 [Guidelines on the Tax Control Framework \(DOCX, 59 kB\)](#)

TCF Maturity Assessment Model

In October 2024, the MF, with businesses in consultation, developed the TCF Maturity Assessment Model.

The TCF Maturity Assessment Model aims to provide objective, reliable information to assess their level of quality. The model also aims to build taxpayers' awareness of the scope of TCFs and the elements important for ensuring their effectiveness.

 [TCF Maturity Assessment Model \(XLSX, 211 kB\)](#)

The model defines a path for the gradual development of TCFs, showing taxpayers a roadmap for their development. The assessment of TCF made using the model is a guideline for determining the level of maturity of the taxpayer's implemented supervision of tax issues and the steps that still need to be taken to improve this supervision.

One of the main objectives of implementing the above-mentioned model is to facilitate the process of preparing for and applying to the Interaction Program, thanks to the taxpayer's ability to make an objective self-assessment of the level of maturity of the TCF, as well as to ensure transparency in the principles of their assessment and to clearly define the minimum as well as ensuring the transparency of the rules for their assessment and clearly defining the minimum requirements for the quality of the framework that should be met by the Program participant.

The model introduces a five-level maturity scale (levels: 1 ad hoc, 2 initial, 3 defined, 4 managed, 5 aware/optimized/).

The model can be used not only by an applicant to the Interaction Program, but by any enterprise that wants to assess and develop TCF in its organization.

Manual for the participant of the Cooperative Compliance Programme

The Manual for the participant of the Cooperative Compliance Programme discusses the Programme's process and indicates its most important elements and provides explanations

1. in terms of the Tax Control Framework, the effectiveness and adequacy of the implementation and functioning of which are to be assessed before and during the signing of the agreement between the taxpayer and the Head of the National Revenue Administration;
2. on the adoption of principles for tax audit and independent audit of the tax function;
3. on the adoption of rules of cooperation following the signing of a cooperation agreement.