

General information — EU CBR VAT Pilot

Basic information on the EU VAT Cross-Border Rulings pilot

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PL

The EU VAT CBR pilot is a project launched within the EU VAT Forum group, which is currently being implemented by 18 EU Member States (Poland, Belgium, Denmark, Ireland, Estonia, Spain, France, Italy, Cyprus, Latvia, Lithuania, Malta, Hungary, the Netherlands, Portugal, Slovenia, Finland and Sweden).

The aim of the EU VAT CBR pilot is to meet the expectations of VAT taxable persons who, when planning economic activity, would like to be sure of the taxation of the same transaction in each EU Member States. EU VAT CBR pilot has the ambition to reduce the risk of different interpretations by the cooperating tax administrations of EU Member States of the same factual or legal situation related to the applicant's transaction. This should contribute to reducing the risk of double taxation of VAT in the future. The EU VAT CBR pilot is therefore a tool to prevent VAT litigation and its objective is to ensure fiscal neutrality.

Following joining by Poland the EU VAT CBR pilot, which is already carried out by some EU Member States, applicants are entitled to apply to the National Revenue Administration (hereinafter called: 'KAS') with the Preliminary CBR Request and, after its approval by the KAS, with the CBR Request. The objective of the CBR Request is to reconcile, at the request of the taxable person, an interpretation of VAT law in cross-border cases with the tax administration of the EU Member State that has joined the EU VAT CBR pilot (analogicznie jak na stronie polskiej link do: [VAT: The list of EU VAT cross-border rulings \(CBR\) available on line has been updated \(europa.eu\)](#)).

The forms of Preliminary CBR Request and the CBR Request are non-obligatory, but their use is recommended.

The submission of the **Preliminary CBR Request** and the **CBR Request** is not subject to any fee.

Correspondence in cases initiated by the Preliminary CBR Request and the CBR Request shall take place via the following e-mail addresses:

- CBR.poland@mf.gov.pl
- e-mail address for correspondence indicated by the applicant respectively in the Preliminary CBR Request or CBR Request.