

Full list of the Ministry of Finance's proposed amendments to the Tax Ordinance

1. Extension of the application of the presumption of compliance with the time limit to letters sent to the tax authorities at any postal operator and any delivery agent within the European Union and to letters received by any postal operator after posting in a country outside the European Union.
2. System ordering of the rules on the issuance of tax law interpretations.
3. Making the content of the proviso on the principle of determining the local jurisdiction of tax authorities more realistic.
4. Abandonment of the premises limiting the application in practice of the institution of designation by the Head of the National Tax Administration and the Director of the Tax Administration Chamber of a tax authority to conduct tax proceedings and extension of the application of this institution to cases concerning payers.
5. The introduction of changes of an adaptive and clarifying nature in the provisions on the tax agreement, the investment agreement and the tax audit, as well as an addition to the provisions on the investment agreement.
6. Creation of a legal basis for issuing a decision determining the amount of calculated tax to be settled.
7. The introduction of the option to issue 'partial' transfer pricing decisions.
8. Creation of a legal basis for securing the tax liabilities of a VAT group and a tax capital group on the assets of the VAT group member and the company forming the tax capital group, respectively.
9. Clarification of the order in which payments made by way of instalments into which is spread tax or tax arrears, together with default interest, and tax instalments.
10. Increase in the amount entitling a non-taxpayer to pay tax.
11. Clarification of the exclusion of the obligation to round off interest on arrears if a tax payment, overpayment or refund is credited.
12. The introduction of the option to write off tax before its due date.
13. Making the rules on the principles of granting relief from tax liabilities to business taxpayers and remission of tax arrears ex officio more realistic.
14. Modification of the way in which the limitation period for the right to issue a decision establishing a tax liability for taxing income not covered by disclosed sources or derived from undisclosed sources is calculated.
15. The introduction of a new premise for suspending the running of the limitation period related to the delivery of a decision of the first instance authority determining the amount of the tax liability (or tax loss) against which an appeal has been lodged.
16. Replacement of the institution of the non-limitation of tax liabilities secured by a mortgage or a fiscal pledge with the premise of the interruption of the running of the limitation period of a tax liability if a forced mortgage or a fiscal pledge is established.

17.	Clarification of the final moment of suspension of the limitation period for a tax liability if a complaint is lodged with an administrative court against a decision concerning that liability.
18.	The introduction of a new condition for suspending the running of the limitation period for tax liability related to tax avoidance proceedings.
19.	The introduction of a new premise for suspending the running of the limitation period of a tax liability related to the initiation of a customs and fiscal control.
20.	Modification of the condition for suspending the running of the limitation period of a tax liability related to the need to obtain relevant information from the authorities of another country.
21.	Abolition of the requirement to file an overpayment claim if the overpayment results from a corrected return (declaration).
22.	Supplementing the regulations on tax refunds and the time limits for refunding overpayments.
23.	Reducing the option to obtain refunds of overpayments at the cash register to promote cashless refunds.
24.	To address the partners of a dissolved general partnership in the provisions concerning the legitimacy of the partners of a dissolved general partnership to file a correction of a declaration resulting in an overpayment and specifying the rules for the refund of such overpayment.
25.	Extension of the deadline for the Minister responsible for public finances to announce, by way of a notice, the list of countries and territories identified in the EU list of non-cooperative jurisdictions for tax purposes adopted by the Council of the European Union, and the date on which the Council of the European Union adopts this list.
26.	Introduction of an adaptation amendment to the exceptions to the billing obligation.
27.	To regulate the tax implications of the legal consequences of the takeover or transfer of the enterprise in restructuring referred to in the BFG Act.
28.	Allowing the possibility of assessing the tax liability of a liquidated capital company, deleted from the register during tax proceedings, in a decision ruling on the tax liability of the members of the management board for the company's arrears.
29.	The introduction of cascading liability of members of the management board of a capital company that is a general partner of a limited partnership or a limited joint-stock partnership for the arrears of that limited partnership or limited joint-stock partnership.
30.	Change to the rules and amount of the fee for a request for a protective opinion.
31.	Tightening the system against the use of the financial sector for tax evasion (STIR).
32.	Completion of the catalogue of general principles of tax procedure.
33.	Removal of uncertainties related to the application of the provisions on the exclusion of the tax authority when the head of the customs and revenue office is excluded.
34.	The introduction of the possibility for a non-party summoned to provide explanations or documents by a general representative.
35.	The introduction of an obligation to attach official documents confirming the principles of the principal's representation to a special power of attorney granted by a non-resident.
36.	The introduction of the possibility for a non-professional proxy to also give notice of the amendment, revocation or termination of a general power of attorney.
37.	Clarification of the provisions on special power of attorney.

38. Removal of doubts regarding the power of tax authorities to moderate (reduce) the remuneration of an interim special attorney.
39. Extension of exceptions to the rule of service of letters to an electronic delivery address.
40. Simplification of the procedure to be followed by a tax authority addressing a letter to a legal person or a non-corporate organisational unit if there is no contact with the addressee.
41. Expanding the scope of bank account information that can be obtained during tax proceedings.
42. Introducing a legal basis for tax authority staff to make certified true copies of documents for the purposes of ongoing tax proceedings.
43. Introducing the possibility of a party or witness being questioned in tax proceedings by a tax authority that is a National Tax Administration authority using technical devices that allow this action to be conducted remotely.
44. The introduction of simplified procedures.
45. Abolishing the dualism of the modes used for formal gaps in the appeal.
46. Extending the possible types of decisions of the appeal body.
47. Increase of the maximum amount of the disciplinary fine and no more valorisation of the increase.
48. Simplification of the procedure for ex officio correction of declarations by the tax authority as part of verification activities.
49. The powers of the head of the tax office to conduct tax audits shall not cover the tax audit but shall be extended in favour of the extension of his powers in the context of checking activities.
50. To standardise the terminology used in the fiscal secrecy provisions, clarifying and completing it.
51. Regulate the procedure for reproducing files if they are lost or destroyed.
52. The introduction of binding classification information.