Responsibility of management board members for the company's tax settlements and the requirements for the publication of a report on the implementation of the tax strategy - free



Deloitte, together with the WaÅ?brzych Special Economic Zone INVEST-PARK, invites you to the last webinar of the Vademecum for Entrepreneurs 2022 entitled: "Responsibility of management board members for the company's tax settlements and requirements for the publication of a report on the implementation of the tax strategy".

Deadline: July 5, 2022 from 10:00 to 12:00

Part I: Liability of management board members for company tax settlements.

In the course of running a business, there may be irregularities in the performance by the company of its obligations regulated in tax regulations (i.e. e.g. tax arrears as a result of an incorrect tax declaration). Despite the fact that the addressee of these obligations is the company as a legal person, in the event of their incorrect fulfillment, the provisions of law make it possible to hold certain natural persons liable for this.
The greatest risk of incurring liability rests with the members of the company's management board, due to the special role they play in the company. Liability may take a financial and compensation dimension (strictly related to the company's tax arrears) or personal (criminal and penal fiscal liability and sanctions related to them).

In the course of the webinar, the types of liability to which natural persons (especially members of the management board) are exposed in connection with the company's tax settlements will be discussed, with particular emphasis on the actions recommended by us that can be taken in the company to manage / limit the above-mentioned risks:

1. Joint and several liability of a management board member for the Company's obligations under the Tax Ordinance:

- Responsibilities;
- Release from responsibility;
- Conditions for initiating the procedure;
- Liability in the case of partnerships.

2. Criminal fiscal and criminal liability:

- Principles of Liability;
- Responsible entity;
- Penalties and other sanctions;
- Catalog of exemplary offenses;
- Impact of tax / customs and tax control / tax proceedings on
- Measures limiting criminal / fiscal penal liability

Part II: Requirements for the publication of a report on the implemented tax strategy

Pursuant to the amendment to the Corporate Income Tax Act, from the fiscal year beginning until December 31, 2020, taxpayers are required to prepare and publish information about the so-called a tax strategy, i.e. a set of information describing the company's activities that affect tax liabilities and the way they are accounted for by the taxpayer.

In theory, it is not necessary to have a single document containing the tax strategy. However, for each year, you should have information (report) about it, published on the website. Entrepreneurs may face sanctions for the lack of it and failure to provide its address to the tax office.

Apart from the issue of possible penalties - the content of the information (report) on the tax strategy itself may create opportunities and threats for the entity in many dimensions, e.g. relations with tax authorities (the information will be a source of basic information on the basis of which the initial qualitative assessment of the entity and its tax settlements), or also business.

The wide range of information that will be generally available means that the new obligation should be approached with particular care and activities related to the implementation of this requirement should be planned in a timely manner.

During the meeting, the most important issues regarding the preparation and publication of information about the so-called ongoing process will be discussed. tax strategy, including:
1) General information on the report on the implementation of the tax strategy;
2) Addressees;
3) Deadline;
4) Elements of information about the implemented tax strategy;
5) The manner of publishing information about the implemented strategy;
6) Sanctions.

Registration for the event using the electronic form

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