

CENTRAL ANTI-CORRUPTION BUREAU

<https://www.cba.gov.pl/en/news/1073,Effective-activities-of-the-CBA-and-KAS-PLN-297-million-returned-to-the-State-Tr.html>
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Effective activities of the CBA and KAS. PLN 29.7 million returned to the State Treasury

Officers of the Regional Office of the Central Anti-Corruption Bureau in Szczecin conduct under the supervision of the Regional Prosecutor's Office in Gdańsk a multi-threaded and cross-border investigation regarding an organised criminal group operating in years 2015-2017 throughout the country, committing abuses in VAT, excise duty and fuel surcharges by its members.

Abuse of VAT, excise duty and fuel surcharge

Officers of the Regional Office of the Central Anti-Corruption Bureau in Szczecin conduct a multi-threaded and cross-border investigation under the supervision of the Regional Prosecutor's Office in Gdańsk. It concerns an organised criminal group acting from November 2015 to March 2017 throughout the country and its members committing abuses in VAT, excise duty and fuel surcharges. These actions could have exposed the State Treasury to losses exceeding PLN 70 million in total.

An inspection showed that the value of biofuel and tax was overstated

As a result of the evidence collected by the CBA, the Opole body of the National Tax Administration carried out a customs and fiscal inspection of the Polish fuel company involved in the investigation in the field of tax on goods and services and excise duty.

The office, based on the provided source documentation from the case files, confirmed that the company overstated the value of biofuel supplies by almost PLN 12 million, as well as the value of input tax deductible from output tax by almost PLN 2.5 million. Due to the above, the company submitted corrections to the VAT-7 declaration and paid the reduced tax receivables together with interest in the total amount of almost

PLN 3.7 million to the state budget.

Almost PLN 29 million returned to the State Treasury

Inspection proceedings in connection with the above case were also conducted by the West Pomeranian Customs and Tax Office in relation to the entity running a tax warehouse near Szczecin. The KAS authority based in Koszalin, in the results of customs and tax inspections, confirmed the investigators' findings that the tax warehouse had violated the excise duty suspension procedure as a result of approving receipts of biofuel (B100) in the EM CS PL2 System, despite the failure to determine the actual quantity of the seized goods. As a result of the inspection activities undertaken, the company paid the entire amount of excise tax and fuel surcharge resulting from submitted corrections to the declaration in the total amount of approximately PLN 26 million. In total, thanks to the cooperation of the CBA and KAS, the companies paid PLN 29.7 million to the State Treasury.



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