

CBR Request

Information on the CBR Request and the procedure for its proceeding

 22.11.2021

Article is also available in other languages:

PL

The CBR Request shall be sent to the mailbox: CBR.poland@mf.gov.pl. It is recommended to use the CBR-2 form.

 [CBR-2 Form \(CBR request\) \(DOC, 126 kB\)](#)

The CBR request should be drafted in Polish and English, and where required by the tax administration of the EU Member State with which the applicant requests consultation, also in the language required by that State. ([VAT: The list of EU VAT cross-border rulings \(CBR\) available on line has been updated \(europa.eu\)](#)).

Formal requirements of the CBR Request.

The following formal requirements must be cumulatively complied with by the KAS of the CBR REQUEST:

1. the case is of a cross-border nature;
2. it concerns planned transactions which have not yet been carried out;
3. the Preliminary CBR request has been accepted the KAS;
4. the request concerns arrangements with the tax administration of the EU Member State which has joined the EU VAT CBR pilot;
5. CBR request has been signed by the taxable person or a person authorised by him ([the possibility of signing the WCBR: Sign the document electronically — use the trusted signature — Gov.pl — Portal Gov.pl \(gov.pl\)](#));
6. the applicant agreed to:
 - a. proceeding the EU VAT CBR pilot case by the KAS;
 - b. arrangement by the KAS with the tax administration of the EU Member State indicated in the request;
 - c. proceeding of his/her personal data by the Head of KAS;
 - d. publication on dedicated websites of the European Commission of the agreed interpretation of the CBR following its anonymization.

Proceeding of the cases initiated by CBR Request

Upon receipt of the CBR Request, the KAS shall verify its compliance with the formal requirements and, if necessary, ask the applicant to supplement them by sending a message to the e-mail address indicated by the applicant for correspondence in the CBR Request, together with an explanation of the necessary scope of the addition.

At the request of the KAS or the tax administration of the EU Member State which the applicant requests an arrangement with, the CBR Request should be supplemented by the documents and information necessary for the examination of the case.

The KAS will prepare its position on the case and consult it with the tax administration of the EU Member State indicated in the CBR Request and inform the applicant of the agreement or non-agreement of the common position by the KAS and the administration cooperating in the framework of the VAT EU CBR pilot. If the KAS agrees with the tax administration of an EU Member State, which the applicant requests an arrangement with, the applicant will receive information about the wording of the agreed UE VAT CBR interpretation.

The agreed UE VAT CBR interpretation after its anonymization is subject to be published on the dedicated websites of European Commission and Ministry of Finance.