Mariusz Macudziński
ORCID 0000-0003-2316-2937
Jacob of Paradies University

Cooperation agreement as an innovative form of cooperation with the tax administration

Abstract

The goal of the publication is to assess the normative scope of the new form of cooperation with the tax administration, which is the institution of a cooperation agreement. This innovative form of relations between entities of tax law is another and necessary element of modern state policy.

The starting point is the location of the institution of the cooperation agreement within the scope of the Cooperation Programme, its basic assumptions and conditions, as well as its reference to the applicable tax law regulations.

It has also been shown that horizontal monitoring is being established within the framework of this cooperation, which, unlike tax control, does not constitute direct supervision of the correctness of tax obligations. It is merely a supervision of the taxpayer's internal procedures implemented in his company.

A tax agreement is a supplement and a necessary element of the cooperation agreement, which is a consequence of the cooperation agreement concluded, binding on both parties to the agreement and guaranteeing the observance of the arrangements in the scope of the resulting disputes or doubts.

The legal basis for acting in connection with the verification of the taxpayer's compliance with the conditions of the cooperation agreement is also a tax audit, the basic assumptions of which are presented in part 3 of the study.

Keywords: law, tax law, administrative cooperation, mutual cooperation, tax agreement, tax audit

In general

The increasing complexity and detailedness of tax regulations is one of the key elements resulting in the organisation and, in the long term, strengthening of

relations (ways of cooperation) between taxpayers and the tax administration. Such a willingness to cooperate should also result from concern for the correctness of tax settlements in accordance with the content of significantly complicated tax normative acts. The increase in the complexity of tax systems poses a significant threat to legal certainty and stability, thus reducing taxpayers' confidence in the state and the effectiveness of the economy as a whole. An attempt to simplify tax law should therefore become an essential element of modern state fiscal policy[1].

This is, to a certain extent, met by a new tax law institution, the co-operation agreement.

The Cooperation Programme, implemented by the legislator, draws on the concept of organisation of the tax system proposed by the Organisation for Economic Cooperation and Development (hereinafter: OECD) - Horizontal Monitoring Compliance[2].

The Cooperation Programme is a form of cooperation between the National Revenue Administration[3] and large entities, based on mutual trust and understanding and transparency beyond the statutory obligations of taxpayers. The objective of the Programme is to undertake joint actions aimed at ensuring compliance with tax law with particular emphasis on individual needs and expectations of key taxpayers in order to provide better conditions for conducting business activity in Poland.

This modern form of administrative cooperation allows the National Tax Administration to provide individualised services tailored to a particular taxpayer, and also adjusts its level of supervision and monitoring of the taxpayer to the measures adopted by the taxpayer in the company to supervise internal processes allowing for the correct application of tax law provisions.

The greatest benefit for the taxpayer of participating in this form of cooperation is to increase the certainty of tax law and expenditure planning, which should consequently translate into minimising tax risks and reducing the costs of tax discipline.

A cooperation agreement is an innovative form of cooperation between the tax administration and taxpayers in fulfilling their tax obligations. The innovation consists in engaging the taxpayer in the ongoing control of their own settlements and taking into account one's individual needs and expectations. What is more, the taxpayer, unlike in the current system of interpretations, will be able

[1] W. Nykiel, *Prawo podatkowe w Polsce. Podręcznik akademicki* (Tax Law in Poland. Academic Textbook), Warsaw 2018, p. 424.

[2] https://www.podatki.gov.pl/program-wspoldzialania/zalozenia-programu-wspoldzialania/ [accessed on 30.12.2020].

[3] For the competences of the National Revenue Administration bodies, see in more detail the Act of 16 November 2016 on National Revenue Administration (Journal of Laws of 2020, item 505, as amended).

to conduct a dialogue with the tax administration[4], which does not take place in the system of individual and general interpretations of tax law.

Horizontal monitoring, as opposed to tax control, does not constitute direct supervision of the correctness of the implementation of tax obligations, as it only constitutes supervision of internal procedures at the taxpayer's company, so that obligations arising from the provisions of tax law are correctly implemented. The taxpayer will, in principle, carry out the audit of his or her own settlement, and the tax administration will supervise the internal control mechanisms at the taxpayer's premises[5].

The cooperation is based on three key principles. The first is mutual trust, which creates the prospect that both sides will follow the established rules. The second principle is transparency, which means that the taxpayer will be ready to disclose to the tax administration information relevant to taxation, identify tax issues which are difficult to resolve on their own and identify tax risks, while the tax administration will inform the taxpayer about the premises for implementing supervisory activities.

The last principle is based on mutual understanding and conscious cooperation in the common interest, which is the correct implementation of tax obligations regulated by tax law.

This leads to the conclusion that the benefits of this form of cooperation should also accrue to the tax administration. This is because it makes sure that the economic operators with whom cooperation has been established pay the amount of tax they should simply pay. At the same time, the tax administration will have control over these activities, and this should guarantee an increase in the level of compliance with tax law by taxpayers, and thus an increase in budget revenue.

It should be noted that cooperation agreements may, however, be concluded at present by the largest entities (large taxpayers) which are of significant economic significance, i.e. taxpayers whose value of revenue disclosed in the statement of income in the previous tax year exceeded the equivalent of EUR 50 million, converted into PLN at the average EUR exchange rate announced by the National Bank of Poland on the last working day of the calendar year preceding the year in which the application to conclude the agreement was submitted[6].

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[4] See also more about the initiatives undertaken in dialogue with business, https://www.gov.pl/web/kas/za-nami-20-spotkan-dialog-z-biznesem [accessed on 22.12.2020].

[5] https://ksiegowosc.infor.pl/podatki/urzad-skarbowy/krajowa-administracja-skarbowa/4633344, Wnioski-o-zawarcie-umowy-o-wspoldzialanie.html [accessed on 30.12.2020].

[6] As indicated in the explanatory memorandum to the draft law, the Cooperation Programme is addressed only to the largest (in terms of economic importance) taxpayers because, on the one hand, these entities are able to ensure the proper functioning of internal control mechanisms for the tax function, as they either

As of 1 December 2020, there were 2875 such taxpayers in Poland (2810 individual taxpayers and 65 tax capital groups)[7], following data published by the Minister of Finance pursuant to Article 27b of the Corporate Income Tax Act of 15 February 1992[8].

Close cooperation programmes began to be introduced as early as the first decade of the 21st century, as happened in the Netherlands, Ireland and the USA. The 2013 OECD report already identifies 24 countries where similar programmes were implemented[9], where the level of trust between taxpayers and tax offices has increased significantly since the introduction of appropriate regulations.

The amendment to the regulations which introduce the institution of cooperation agreements into the Polish tax system was regulated by the Act of 16 October 2019 on resolution of double taxation disputes and conclusion of prior price agreements[10] and constitutes the content of Article 20s-20zq of the Act of 29 August 1997 - Tax Ordinance[11] (hereinafter: TO).

1. Formal requirements and normative scope of the cooperation agreement

Participation in this form of cooperation with the tax administration is voluntary and initiated by the entity concerned. The willingness to participate should be

already have good internal tax supervision procedures in place or, if they do not, they have adequate personal, technical and financial resources to implement and maintain them. Another reason why the Cooperation Programme is only intended for the largest taxpayers is that it is precisely these entities that carry out the most aggressive tax optimisation, because the economic 'profitability' of tax optimisation increases with the amount of revenue it is intended to generate. This is primarily due to the necessity to incur, often significant, costs of handling the entire process. These costs can be incurred mainly by large enterprises. This puts them in a privileged position in relation to other taxpayers in terms of the possibility of carrying out aggressive tax optimisation. On the other hand, the programme makes it possible to reduce or even eliminate the profitability of aggressive tax planning by providing real time tax certainty, which in the long term may be more profitable for the taxpayer than risky optimisation. Furthermore, it has been noted that the consequences of a tax error in terms of the amount of tax liabilities are most severe for the largest taxpayers and, on the other hand, the loss to the state budget in the event of an underpayment of tax liabilities is also the most costly. Therefore, the aim of the Programme is to provide support to the largest taxpayers who are interested in the correct implementation of their tax obligations. The Programme is intended to result in the certainty and stability of revenues to the state budget by ensuring timely payment of tax liabilities from the largest entities in the correct amount without the need to conduct lengthy and costly disputes.

7 https://www.gov.pl/web/finanse/2019-indywidualne-dane-podatnikow-CIT [accessed on 30.12.2020].

8 Journal of Laws 2019, item 865, as amended.

9 A. Mariański, *Umowa z organem podatkowym szansą na bezpieczeństwo podatników* (Agreement with the tax authority as an opportunity to ensure taxpayers' security), https://www.rp.pl/Postepowanie-podatkowe/305219887-Umowa-z-organem-podatkowym-szansa-na-bezpieczenstwo-podatnikow.html [accessed on 30.12.2020].

10 Journal of Laws 2019, item 2200.

11 Journal of Laws 2019, item 900, as amended.

expressed by the taxpayer in writing and the application is addressed to the Head of the National Revenue Administration (hereinafter: the Head of the NRA), who may conclude such an agreement with the taxpayer, provided that a positive opinion is obtained from the preliminary audit[12]. Moreover, the Head of the NRA may refuse to conclude an agreement with a taxpayer, but the refusal should indicate its reasons and contain a justification.

Whether or not the tax authority enters into a special relationship with the taxpayer remains therefore within the discretionary power of the authority. This provides some flexibility in the text of the law, which may explain some of its imprecision but place it within the framework of the principle of legalism[13].

The signing of the agreement is preceded by a process of verifying the maturity of the tax self-control mechanisms implemented by the taxpayer and the correctness of the tax obligations fulfilled to date. Thus, it constitutes an accession to the Cooperation Programme and is tantamount to the commencement of an in-depth cooperation between the taxpayer and the National Tax Administration aimed at making a joint effort to ensure the correctness of tax settlements. It is also worth noting that after signing the agreement, the National Tax Administration becomes another "line of defence" for the taxpayer against possible tax errors.

The cooperation agreement is concluded in writing for an indefinite period. Its key elements include, first of all, the arrangements of the parties necessary for the proper implementation of the terms and conditions of the agreement, including a detailed definition of the rights and obligations of the parties and the manner of informing each other about the persons authorised to contact each other.

A taxpayer with whom the Head of the NRA has concluded an agreement on cooperation is subject to obligations which the legislator has included in the agreement:

- to perform their obligations under tax law voluntarily and correctly[14],
- to have an effective and adequate set of identified and described processes and procedures to manage and ensure the proper performance of tax law obligations (an effective internal tax supervision framework that is comprehensive, documented, monitored and improved, guaranteed assurance, assumed responsibilities),

[12] More on the preliminary audit in point 3 of the study.

[13] To quote K. C. Davis: "Where the law ends, discretion begins", the issue of discretionary power can best be illustrated, see more broadly, K.C. Davis, *Discretionary Justice. A Preliminary Inquiry*, Louisiana 1976, p. 3.

[14] This means that the taxpayer will try to do so without having to initiate tax or enforcement proceedings, will not engage in tax evasion practices, including deliberately and intentionally carrying out aggressive optimisation.

- to report to the Head of the NRA, without being called upon to do so, significant tax issues which, judging reasonably, may become a source of dispute between the taxpayer and the tax authority, in accordance with the materiality thresholds set out in the cooperation agreement,
- to provide the Head of the NRA without delay, without a request, with relevant information which may affect the achievement of the tax benefit by the taxpayer, in accordance with the materiality thresholds specified in the interaction agreement.

In turn, the other party to the agreement, i.e. the Head of the NRA, is:

- obliged to adjust the form and frequency of activities verifying the correctness of the taxpayer's performance of obligations under tax law to the current level of effectiveness and adequacy of the internal tax supervision framework and cooperation with tax authorities to date,
- entitled to carry out customs and treasury control at the taxpayer[15], which makes it impossible for other tax authorities to take control actions against the taxpayer covered by the agreement with the Head of the NRA,
- entitled to express consent for undertaking checking activities against the taxpayer pursuant to Article 274c of the TO Act by other authorities of the National Revenue Administration and to apply to the taxpayer's contracting parties pursuant to Article 79 of the NRA Act[16].

These solutions give the taxpayer, on the one hand, a guarantee that the supervision measures will actually be adapted to the effectiveness and adequacy of the internal tax supervision framework that he has implemented, and, on the other hand, are intended to protect the Head of the NRA from possible breaches of the agreement by other tax authorities.

The nature of the cooperation agreement allows both the taxpayer and the Head of the NRA to terminate the agreement at any time. However, the legislator has defined the factual circumstances which allow the termination of the cooperation agreement only to the Head of the NRA and has not defined any conditions or reasons for the taxpayer.

The provisions of the TO Act stipulate that the Head of the NRA may terminate the cooperation agreement in case of:

[15] This control is governed by the content of Articles 54-94j of the Polish NRA. For more information on aspects of customs and fiscal control, see, among others, K. Różycki, *Kontrola celno-skarbowa. Komentarz. Wzory, zestawienia i procedury kontrolne* (Customs and fiscal control. Commentary. Templates, statements and control procedures), Warsaw 2018.

[16] This concerns, in particular, the provision of extracts from tax books and accounting evidence within the scope of customs and fiscal control, and the provision of explanations relating to the supply of goods or services.

- the breach by the taxpayer of that agreement,
- serious or repeated violations of tax law by the taxpayer,

indicating the reasons for its denunciation with a statement of reasons, the body should be guided by objective, justifiable and understandable reasons, creating a coherent policy.

However, as has been pointed out, the termination of the agreement by the taxpayer does not require any justification and it is sufficient for him to consider that he does not need any further cooperation with the tax authority in this regard.

The termination of a cooperation agreement shall take place on the date of submission, in writing, to the other party of the termination of the agreement and shall result in the removal of the taxpayer from the register of entities which concluded a cooperation agreement with the Head of the NRA[17].

2. Tax agreement

Agreement as a way of regulating social relations seems to be contrary to the nature of tax law and therefore useless in this area. The subject matter of tax law and, consequently, the method of regulation, make the relations between the subjects of the relations arising in this area of law superior and subordinate, rather than equivalent, to the parties, which is a characteristic of the agreement[18].

In the doctrine, however, the issue of a broad-based agreement has long been recognised and addressed[19], but it did not have its full and autonomous definition. It has now been introduced into the scope of tax legislation.

A tax agreement is a consequence of a cooperation agreement and is characterised by the certainty of applying the law in exchange for the entity's transparency towards the tax administration. What is more, it binds both parties to the agreement and guarantees compliance with the arrangements in respect of any disputes or doubts that arise. It thus implements the principles of openness and quick reaction.

[17] The records are public and are made available in the Public Information Bulletin on the website of the office serving the minister in charge of public finance.

[18] M. Szustek-Janowska, *Porozumienie w prawie podatkowym - stan badania* (Agreement in tax law - state of research), „Iuridica Lublinensia Studies" 17, 2012, p. 125.

[19] Por. R. Mastalski, *Ustalenie podstawy wymiaru w polskim postępowaniu podatkowym* (Determination of assessment basis in Polish tax proceedings), Proceedings of the Wrocław Scientific Society, Series A, no. 158, Wrocław 1973, p. 128, and B. Brzeziński, *Elementy uznania administracyjnego, wyboru i porozumienia w polskim prawie podatkowym* (Elements of administrative recognition, choice and agreement in Polish tax law), [in:] Studia podatkowe, J. Głuchowski (ed.), Toruń 1991, p. 7.

The essence of the agreement allows the taxpayer to deal with disputed or doubtful issues, without recourse, in a quicker and simplified manner and in a binding manner. With the agreement, they are not appropriate, as it is thanks to its findings that the taxpayer agrees with the position of the Head of the NRA on the issue.

The broad subject matter of the agreements concluded as part of the implementation of the Cooperation Agreement is an answer to the needs of taxpayers who, under the Cooperation Programme, expect a comprehensive service covering various issues related to the application of tax law. In essence, it also seems to protect the social interest[20].

It should be pointed out that the Head of the NRA may conclude, in writing, a tax agreement with a taxpayer who is a party to a cooperation agreement, in the scope covered by the agreement only in the case of:

- interpretation of tax law,
- transfer pricing[21],
- lack of legitimacy of the application of Article 119a § 1 of the TO Act,
- the amount of the forecasted tax liability in corporate income tax for the next tax year,
- other issues necessary to ensure the proper implementation of the cooperation agreement.

It is also important to emphasise the fact that tax agreements, which are a new flexible form of agreement between the parties, entail the absence of the need to carry out the entire procedure relating to the above-mentioned tax law instruments. Only substantive and legal provisions related to the nature of a given agreement are applied, enabling the taxpayer to obtain legal certainty in the present time, and not after an event or action disputed on the grounds of tax law. This characteristic element of the agreement seems to be of fundamental importance in relations between the taxpayer and the tax authority.

It should also be stressed that the agreements are voluntary in nature, and therefore constitute an exception to the principle of the two-stage tax procedure.

Similarly to concluding a cooperation agreement, the Head of the NRA may refuse to conclude a tax agreement, but he is obliged to indicate the reasons for such refusal together with their justification.

[20] R. Mastalski, *Prawo podatkowe* (Tax Law), Warsaw 2004, p. 19-21.

[21] Transfer prices are the prices that are agreed between related parties with regard to the goods, services or rights sold. Transfer prices are defined in the Act of 26 July 1991 *on Personal Income Tax* (Journal of Laws of 2020, item 1426 as amended) and of 15 February 1992 *on Corporate Income Tax* (Journal of Laws of 2020, item 1406 as amended).

However, referring to the termination of the tax agreement by the Head of the NRA, it may take place only if the premises specified in the provisions of Art. 20ze § 2 of the TO Act have materialized, namely:

- if new facts or new evidence, existing at the date of the conclusion of the agreement and unknown to the Head of the NRA, come to light which are relevant to the matter for which the agreement was concluded, or
- if the authority finds that the agreement is incorrect in the light, in particular, of the case-law of the Constitutional Court, the Court of Justice of the European Union, resolutions of the Supreme Administrative Court or general interpretations, or
- when the cooperation agreement is terminated.

Termination of the agreement by the Head of the NRA must be in writing (written rule) and contain a justification of reasons for its termination.

3. Tax audit

The competent authority for the purposes of tax audits is the Head of the NRA. This form of control provides the authority with a legal basis to act in connection with the verification of the taxpayer's compliance with the conditions of the cooperation agreement. The essence of a tax audit comes down to the fact that it is carried out in order, on the one hand, to check the effectiveness and adequacy of the internal tax supervision framework implemented by the taxpayer, and on the other hand, to verify the correctness of its tax obligations. It is therefore something different from a tax audit[22].

Indeed, there is an obligation imposed on taxpayers wishing to sign a cooperation agreement to implement an effective and adequate compliance and tax risk management system. Such implementation is to guarantee that a given taxpayer effectively manages the tax function and has supervisory tools enabling it to properly fulfil its tax obligations.

[22] For more information on differences and similarities between control and audit see, among others, A. Piaszczyk, *Audyt a kontrola – porównanie* (Audit versus control – comparison), "Economic studies. Scientific Journals" of the University of Economics in Katowice, No. 333 of 2017, p. 152 et seq., B. R. Kuc, *Audyt wewnętrzny. Teoria i praktyka* (Internal Audit. Theory and practice), Warsaw 2002, p. 73 et seq., E. J. Saunders, Audit and internal control in enterprises, Częstochowa 2003 p. 46 et seq.

The audit control is carried out on the taxpayer before the conclusion of the cooperation agreement (preliminary audit) and during the term of the cooperation agreement (monitoring audit).

The purpose of the preliminary audit, carried out prior to the conclusion of a cooperation agreement, is to provide the Head of the NRA with an opportunity to check the taxpayer's accounts for potential risks related to the fulfilment of tax obligations prior to signing the cooperation agreement. This type of audit also makes it possible to determine whether the taxpayer has not only the mere desire to conclude an agreement, but also the possibility of exercising effective supervision over the tax function.

A preliminary audit of the correctness of fulfilment of tax obligations shall cover two tax years preceding the year in which the taxpayer applied for signing a cooperation agreement and the period from the beginning of the tax year in which the taxpayer applied for it to the date of completion of that audit. The indicated two-year period allows for getting to know the specifics of the taxpayer's activity and proper identification of tax risks occurring in his enterprise. It is worth noting that a similar solution in terms of the time frame of the audit prior to the commencement of cooperation was applied as part of audit activities carried out as part of AEO certification[23].

The monitoring audit, in turn, ensures that the Head of the NRA can exercise effective and efficient supervision over the correct implementation of the cooperation agreement and is carried out on a continuous basis.

The Head of the NRA prepares and delivers to the taxpayer a positive opinion or recommendations indicating what actions should be taken by the taxpayer in order to remove the irregularities identified during the audit.

The institution of an independent audit of the tax function has also been introduced into the tax law regulations under discussion, as an obligatory element of the internal tax supervision framework, which is carried out at the taxpayer's request by an independent tax auditor. An independent tax auditor may only be a tax consultancy company, an audit firm, a tax advisor or a statutory auditor, i.e. entities which have the required competence and qualifications to carry out a reliable and professional tax audit.

However, in order to obtain the independence and objectivity of the audit, entities providing financial, tax or legal advice to the taxpayer (during the period

[23] Authorized Economics Operator (AEO), i.e. an authorised entrepreneur or a trusted entrepreneur. AEO status makes it easier for economic operators to pass through customs procedures. An authorisation issued in one of the EU Member States is recognised in all EU Member States. An economic operator with AOE status may be recognised by other economic operators as a reliable business partner.

covered by the tax audit and in the course of the audit), or being a domestic affiliate or a foreign affiliate of the taxpayer or an entity providing such services to the taxpayer, were excluded from the circle of these entities.

The independent audit of the tax function shall include verification of the correct execution of tax obligations and the effectiveness and adequacy of the implemented internal tax supervision framework. The findings and results of this audit shall be documented in a report, which shall be signed by the independent tax auditor conducting the audit, as an expression of his responsibility for the integrity of its conduct. Together with the report, the taxpayer shall be provided with audit documentation containing the tests and procedures conducted during the audit.

Conclusion

The review of a selected tax law regulation, in the scope of cooperation and cooperation with the tax administration, allows for the formulation of several generalisations:

1. The Cooperation Agreement introduces into the Polish system of tax law an innovative form of relations with the taxpayer, based on voluntary and cooperative approach with the tax administration, where neither coercive measures nor additional guarantees of observance of the rights of both parties are needed, therefore there is no need to apply standard procedures provided for resolving various issues that may raise doubts under tax law.

2. The new rules reflect a new approach to the taxpayer - tax authorities relationship. Until now, these relations have been tense and often hostile. Here, they are intended to be based on trust, understanding and cooperation.

3. The broad subject matter of the agreements concluded as part of the implementation of the Cooperation Agreement is an answer to the needs of taxpayers who expect a comprehensive service under the Cooperation Programme, covering various issues related to the application of tax law. In its essence, it also seems to protect the social interest.

4. The greatest benefit for the taxpayer of participating in this form of cooperation is to increase certainty in tax law and expenditure planning, which should consequently translate into minimising tax risks and reducing the costs of tax discipline.

5. In addition, the new regulations also provide benefits for those who do not sign a cooperation agreement with the Head of the NRA. The very implementation

of the internal tax supervision framework will help to reduce the risk of error in large entities through greater control over processes that have a significant impact on tax settlements. What is more, the implementation of appropriate procedures and the control of their observance will indicate the taxpayer's due diligence, which is essential in the event of a possible control, dispute with the tax administration or proceedings on the grounds of fiscal penal liability.

6. The normative scope of the regulations under discussion is directed primarily at entities interested in participating in the Programme, but it is no less important for all taxpayers. Taking into account the guidelines on internal tax supervision contained in the regulations and the explanatory memorandum to the Act, they can be used as a best practice in managing the tax risk in each company and make it clear how important a systemic approach to taxes in large entities is.

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Umowa o współpracy
jako nowatorska forma współpracy z administracją podatkową

Streszczenie

Przedmiotem publikacji jest ocena normatywnego zakresu nowej formy współpracy z administracją podatkową, jaką jest instytucja umowy o współpracy. Ta nowatorska forma relacji między podmiotami prawa podatkowego jest kolejnym niezbędnym elementem nowoczesnej polityki państwa.

Punktem wyjścia jest umiejscowienie instytucji umowy o współpracy w ramach Programu Współpracy, jej podstawowe założenia i warunki oraz odniesienie do obowiązujących przepisów prawa podatkowego.

Wykazano również, że w ramach tej współpracy tworzony jest monitoring horyzontalny, który w odróżnieniu od kontroli podatkowej nie stanowi bezpośredniego nadzoru prawidłowości zobowiązań podatkowych. Jest to jedynie nadzór nad wewnętrznymi procedurami podatnika wdrożonymi w jego firmie.

Uzupełnieniem i niezbędnym elementem umowy o współpracy jest umowa podatkowa, która jest konsekwencją zawartej umowy o współpracy, wiążącej obie strony umowy i gwarantującej dotrzymanie ustaleń w zakresie wynikłych sporów lub wątpliwości.

Podstawą prawną do działania w związku z weryfikacją przestrzegania przez podatnika warunków umowy o współpracy jest również audyt podatkowy, którego podstawowe założenia przedstawiono w części 3 opracowania.

Słowa kluczowe: prawo, prawo podatkowe, współpraca administracyjna, wzajemna współpraca, umowa podatkowa, audyt podatkowy