

Member States capabilities in fighting tax crimes			
Relevant legal definition(s) of tax-related offences			
	Tax avoidance	Tax evasion	Money laundering
Poland	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	Article 119a §1 of the Tax Ordinance Act of 29 August 1997 The conditions are further developed in articles 119b to 119f	<ul style="list-style-type: none"> Article 53§2 of the Act of 10th September 1999 - Fiscal Penal Code Goods and Services Tax Act of 11 March 2004 	<ul style="list-style-type: none"> Article 299 of the Penal Code of 6 June 1997 Article 2§9 of 16 November 2000
Nature of the offence	N/C	N/C	Criminal
Objective element	Abuse of law: The activity performed mainly for the purpose of obtaining the tax advantage which in given circumstances is contrary to the purpose and regulation of tax provision, shall not result in obtaining tax advantage where the manner of operation was artificial.	Performance of activities within the scope of a transaction which, despite the formal conditions stipulated in the provisions of the Act having being met, are aimed, basically, at gaining tax benefits the granting of which would be contradictory to the purpose of these provisions.	<ul style="list-style-type: none"> Who by means of payment, financial instruments, securities of foreign exchange, property rights, or other movable or immovable property, from the benefits of committing a criminal act, accepts, possesses, uses, transfers or export abroad, hides, make their transfer or conversion, helps to transfer ownership or possession or take other actions that may frustrate or significantly hinder to establish their criminal origin, their detection, seizure or forfeiture. Any deliberate action such as: the conversion or transfer of asset values derived from criminal activity or from participation in such activity in order to conceal or disguise the illicit origin of asset values, or granting assistance to a person who participate in such activities in order to avoid legal consequences of actions undertaken by such a person; the concealment or disguise of the true nature of asset values or property rights associated with them, of their source, location, disposition and an event of their dislocation, being aware that these values are derived from criminal activity or participation in such activity; the acquisition, taking possession or use of asset values derived from criminal activity or participation in such an activity.
Mental element	N/C	N/C	Intention
Sanction		<ul style="list-style-type: none"> Forfeiture of items or material gains obtained as a result of the offence Prohibition to carry out certain business activities, to perform a particular profession or occupy a particular position Fine (in daily rates) Restriction of liberty Imprisonment 	Imprisonment from 6 month to 8 years

Other tax-related crimes		N/C	
Aggravating / mitigating circumstances	N/C	N/C	N/C
Legal persons/natural persons			
Other information			Complicity, attempt to commit aiding or abetting in punishable

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Statistical data on tax avoidance, tax evasion and money laundering

Poland	2014	2015	2016	Comments
MONEY LAUNDERING				
FIU: GIIF Generalny Inspektor Informacji Finansowej General Inspector of Financial Information				The GIIF is appointed and dismissed by the Prime Minister at the request of the minister competent for financial institutions. In the performance of tasks, the GIIF is supported by the Department of Financial Information of the Ministry of Finance.
Human Resources				
Budget (€)				
Type of FIU				Administrative
Total number of reports disclosed		3.521		The vast majority of which stated suspicion of tax fraud related to VAT (non-disclosure of turnover on false or forged invoices; claiming input VAT by deception, missing trader and carousel fraud; concealing taxable assets; understatement of revenue and undisclosed income; fraud on the import of goods).
Including Suspicious Activity Reports (SARs)				
Including Suspicious Transaction Reports (STRs)				
Including Unusual Transaction Reports				
Including Cash Transaction Reports				
Including Currency Transaction Reports				
Including External Transaction Reports				
Audits		2.229		Not audits but analytical proceedings
Court Cases				
Total number of proceedings started		398		
Number of pending/unresolved court cases				
Total number of convictions	151	127		
Including of natural persons convicted				

Including of legal persons				
Number of court cases resolved with an acquittal				
Number of court cases resolved in another way				
Amount of seized financial means		€ 23.763.362,93		
Charges dismissed				
Sentences				
Including natural persons	311	320		Number of persons, not cases
Including corporate bodies				
Including fines				
Amount of fines				
Including imprisonment				
of which, conditional sentence				
of which, unconditional imprisonment				

OTHER TAX-RELATED OFFENCES				
Tax Avoidance and Evasion: Preparatory proceedings				
Total number of cases investigated		313.170		
Total number of tax offences reported		213.944		Cases addressed to the Court with an indictment + addressed to the Court for voluntary submission to responsibility + addressed to the prosecutor with a request to ask the Court.
Ministry of Finance				
Human Resources				
Budget (€)				
Number of cases investigated		156.585		
Number of Tax Audits conducted				
Number of Site Visits				
Taxes Debited on the basis of Audits				
Number of tax offences reported		106.972		
Chamber of Treasury				
Human Resources				
Budget (€)				
Number of cases investigated		35.202		
Number of Tax Audits conducted				
Number of Site Visits				

Taxes Debited on the basis of Audits			
Number of tax offences reported		21.356	
Treasury Control Offices			
Human Resources			
Budget (€)			
Number of cases investigated		5.578	
Number of Tax Audits conducted			
Number of Site Visits			
Taxes Debited on the basis of Audits			
Number of tax offences reported		3.049	
Customs Service			
Human Resources			
Budget (€)			
Number of cases investigated		115.805	
Taxes Debited on the basis of Audits			
Number of tax offences reported		82.567	
Court rulings pursuant to tax-related offences			
Total number of proceedings started		5.163	
Including fiscal petty offences		1.542	
Including fiscal offences		3.621	
Number of pending/unresolved court cases		2.117	
Total number of convictions		5.578	
Including of natural persons			
Including of legal persons			
Number of court cases resolved with an acquittal			
Number of court cases resolved in another way			
Amount of seized financial means			
Charges dismissed			
Sentences			
Including natural persons			
Including corporate bodies			
Including fines			
Amount of fines		€ 2.509.495,10	
Including imprisonment			
of which, conditional sentence			
of which, unconditional imprisonment			

Conversion		15/05/2017	
€	1,00	4,2008	PLN

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Poland	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	
Supervisory activities	
Investigations initiated	In April 2016 the Office of the Prosecution National initiated investigation in case of tax evasion by means of "off-shore" companies and money laundering committed by Polish citizens.
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	