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Property tax – a pending new definition of a structure and grounds for claiming tax refunds

The dispute over the definition of a structure for property tax purposes, which has been ongoing for more than a decade, has been extremely controversial, and the recent landmark judgment of the Constitutional Tribunal is the beginning of the road to the introduction of a new definition that will finally resolve the issue.

However, what is more important from a taxpayer's perspective is that, firstly, the Court's decision opens the way for the resumption of proceedings that have already been concluded. And this applies to proceedings before both tax authorities and administrative courts.

And secondly and most importantly, the July CT judgment may be the basis for claiming a refund of excess tax paid on the basis of unconstitutional provisions.

Therefore, it is worth making an audit to verify whether the property tax paid in recent years was undue. And whether you are therefore entitled to a refund.

This issue is covered by Jakub Dittmer and Jan Janukowicz in the latest edition of Tax Focus

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