



April 27, 2020

## ANTI-CRISIS SHIELD

### SELECTED TAX FACILITIES FOR SHOPPING CENTRES AND GALLERY OWNERS

Below we present tax facilities provided for in the so-called Anti-Crisis Shield<sup>1</sup>, which came into force on March 31, 2020. In the government's opinion these are to provide tax support for entrepreneurs who own commercial facilities.

#### A. TAX FACILITIES IN THE INCOME TAX ACTS

Taxpayers are given the possibility to postpone the date of payment of the tax on so-called revenues obtained from buildings for the months from March to May 2020, until July 20, 2020 (above possibility concerning those taxpayers whose revenues shall decrease by at least 50% compared to the same periods in 2019).

#### B. TAX FACILITIES IN REAL ESTATE TAX

Municipal councils are given the possibility to:

- (i) introduce an exemption from real estate tax for part of 2020, to groups of entrepreneurs whose financial liquidity has deteriorated due to negative economic consequences caused by COVID-19,
- (ii) postpone the deadlines for payment of real estate tax instalments, due in April, May and June 2020, but no longer than until September 30, 2020.

#### C. TEMPORARY WAIVER OF THE PROLONGATION FEE

A temporary waiver of the prolongation fee, i.e. the fee for agreeing to postpone the date of tax payment or for agreeing to schedule payment of tax arrears by instalments, was introduced in relation to tax receivables.

FOR MORE INFORMATION PLEASE CONTACT

Tomasz Bielenik  
*Attorney*  
T: +48 22 447 43 00  
E: [bielenik@millercanfield.com](mailto:bielenik@millercanfield.com)

dr. hab. Konrad Marciniuk  
*Counselor at Law*  
T: +48 22 447 43 00  
E: [marciniuk@millercanfield.com](mailto:marciniuk@millercanfield.com)

***Disclaimer:** This publication has been prepared for clients and professional associates of Miller Canfield. It is intended to provide only a summary of certain recent legal developments of selected areas of law. For this reason the information contained in this publication should not form the basis of any decision as to a particular course of action; nor should it be relied on as legal advice or regarded as a substitute for detailed advice in individual cases. The services of a competent professional adviser should be obtained in each instance so that the applicability of the relevant legislation or other legal development to the particular facts can be verified.*

<sup>1</sup> Act dated March 31, 2020 on special solutions related to the prevention, prevention and combating of COVID-19, other infectious diseases and crisis situations caused by them and certain other acts (Journal of Laws of 2020, item 568);