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# *Rules on provision of confidential tax information to law enforcement officials were introduced*

August 2017

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## *In brief*

A Joint Order of the Ministers of Justice and Finance established rules of provision of confidential tax information to law enforcement officials without a taxpayer's (tax agent's) consent.

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## *In detail*

A Joint Order of the Ministers of Justice and Finance (No. 957, dated 31 July 2017 / No. 439, dated 14 July 2017) established rules of provision of confidential tax information to law enforcement officials without a taxpayer's (tax agent's) written consent ("Rules"). The Joint Order was published on 7 August 2017.

According to the Rules, law enforcement officials should file a request to the state revenue authorities to obtain confidential tax information:

- when enforcing eviction orders sanctioned by the court;
- based on eviction orders issued on the basis of judicial acts that have entered into force.

The Rules provide a list of enforcement documents (eviction orders, requests for payment of fines, court orders for enforcement of international court decisions, etc.) that must be attached to the request.

The state revenue authorities should execute the request within three days of receipt.

*Let's talk*

For a deeper discussion of how this might affect your business, please contact PwC team members servicing your company, or any person below.



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