

Exemption from VAT for Training, Advisory and Related Services Provided by Subcontractors of Beneficiaries Implementing Projects Financed from the European Social Fund

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Abstract

The purpose of the article is to analyze regulations concerning exemption of training, advisory and related services from Value Added Tax to the extent that these services are implemented by subcontractors of beneficiaries of funds from the European Social Fund. The “Rapid Response Instrument” project, financed from the European Social Fund, was implemented in the financial perspective of 2007–2013 under the Human Capital Operational Programme. However, the tax issues related to its implementation remain relevant. Firstly, because the period in which its implementing entities can be covered by tax inspections with regard to compliance of the conducted settlements with the valid regulations has not elapsed yet. Secondly, the mechanism of settlement of similar projects may be used in the new financial perspective for the period of 2014–2020. Therefore, the stance with regard to tax consequences of the settlement mechanism used between entities carrying out trainings funded from the European Social Fund, worked out so far by the tax authorities and administrative court, may apply accordingly also to those projects.

Keywords: trainings funded from the European Social Fund, exemption from VAT for training, related services, advisory, catering and accommodation services, tax interpretations, judicial decisions of administrative courts

1 The European Social Fund as a European Regional Policy instrument

The European Social Fund (ESF) is an active tool of the EU policy, aiming at reducing disproportions in the development levels of various regions, as well as at reducing underdevelopment of the least privileged regions, including rural areas.¹ Since 1972, it has been a European Regional Policy instrument. This fund finances, first of all, action aimed at preventing and combating unemployment, developing human resources and integrating the labor market (Furtak 2008, 36; Lejczyk and Poździk 2010, 28–29). According to Article 162 of the Treaty on the Functioning of the European Union,² the European Social Fund is supposed to improve the opportunities of hiring employees within the internal market and thus contribute to improving the standard of living. Furthermore, it is supposed to facilitate hiring of employees and increase their geographic and professional mobility inside the EU, as well as help them adjust to the changes in the industry and in the production systems, especially through vocational training and re-training.

1. See: Point 1 of the Preamble to the Council Regulation (EC) No.1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999. Official Journal of the EU L 210 of 31.07.2006, page 25.

2. See: Uniform versions of the Treaty of the European Union and the Treaty on the Functioning of the European Union. Official Journal of the EU C 326 of 26.10.2012, page 1.

The measures of the European Social Fund are used to implement projects designed to, among other things, mitigate negative effects of economic slowdown, economic changes or restructuring conducted within the regions. The purpose of these projects is to increase competitiveness of Polish regions and counteract their social, economic and spatial exclusion. Some of these projects consisted in granting extensive long-term training and advisory support, as a result of which entrepreneurs meeting the conditions of the programme received extensive assistance in developing and introducing individual development plans (Lejczyk and Poździk 2010, 28–29).

An example of such a project was the “Rapid Response Instrument,” implemented by the Polish Agency for Enterprise Development (PARP) as a Partnership Programme along with the Cracow University of Economics (Małopolska School of Public Administration). The programme consisted of three stages (components): research, promotional, and training-advisory. As part of the training-advisory stage, entrepreneurs participating in the project were granted assistance within three scopes. Firstly, in the scope of trainings corresponding to the scope of operations of the entrepreneur and its employees. Secondly, in the scope of extensive advisory services, supporting the entrepreneur in areas that may mitigate the negative effects of economic slowdown. Thirdly, in the scope of career counselling for the entrepreneur’s employees planned to be dismissed, including re-trainings or increasing of professional competencies. Along with the training services, additional services were provided, among others, catering and accommodation services.³

PARP contracted implementation of the training and advisory stage on the basis of the provisions of the Act on Public Procurement,⁴ to a selected entrepreneur operating in the form of a commercial limited liability company (the so-called beneficiary — main contractor). The service was provided by the beneficiary under a respective civil law contract signed with PARP.⁵ In turn, the beneficiary entrusted provision of the training and advisory services to several other commercial limited liability companies on the basis of subcontracting.

Each of the companies taking part in the project, under one contract for provision of training services, also provided additional services next to the training services: advisory services, catering and accommodation services, which were necessary to provide the basic service (training). All the above mentioned services were strictly related to vocational training and re-training services. The main purpose of the advisory, catering and accommodation services was not to achieve additional income by the company, through competitive performance of these activities as compared to taxpayers not benefitting from such an exemption. The companies also had the respective documentation confirming that the services in question were financed from public funds. It is vital that the companies taking part in the project were active payers of the Value Added Tax (VAT). Thus, they documented provision of all services with VAT invoices. Additionally, the company being the main contractor issued invoices with tax exemption for PARP. The same method was used by the subcontracted companies to document provision of services to the main contractor.

Application of the tax exemption by the subcontractors was questioned by the tax authorities. As a result of tax inspections of the correctness of settlements with the state budget under the Value Added Tax, they indicated that the subcontractors provided services classified in PKWU (Polish Classification of Goods and Services) under the symbol 80.42.B, and such services should be subject to taxation at the standard rate in the amount of 23%,⁶ rather than exempted from taxation on the basis of Article 43 (1) point 29 (c) of the Act on VAT.

The authorities accused the subcontractors of—as a result of the above mentioned irregularities in the kept VAT sale registers and VAT-7 statements—overvaluing the sale of goods and the provision of services within Poland that are exempted from taxation, and undervaluing the sale of goods and the provision of services within Poland that are subject to taxation at the 23% rate,

3. More information: O projekcie. (accessed: 2016.12.15), [@:] <http://www.isr.parp.gov.pl/o-projekcie>.

4. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 26 listopada 2015 r. w sprawie ogłoszenia jednolitego tekstu ustawy — Prawo zamówień publicznych. DzU z 2015 r. poz. 2164, as amended.

5. More information: O projekcie. op. it.

6. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 29 lipca 2011 r. w sprawie ogłoszenia jednolitego tekstu ustawy o podatku od towarów i usług, [the Act on VAT], art. 41, legal status covered by text published in: DzU z 2011 r., nr 177 poz. 1054, as amended.

and, as a result, understated the amounts of tax due from this sale. In consequence, the authorities decided that the irregularities of the aforementioned companies breached the provision of the Act on VAT,⁷ which obligates the taxpayer to keep records containing, among others, any details necessary for determining the object of taxation and the tax base, the amount of due tax, the amount of input tax reducing the amount of due tax, and the amount of tax that needs to be paid to the Tax Revenue Office or refunded by this Office. The tax authorities justified their position with the fact that the investigated companies do not constitute entities covered by the education system, as defined by the regulations concerning the educational system,⁸ and are not entered into the Register of Private Schools and Establishments, as well as the fact that the training services provided within the investigated period are services for which the companies had not received accreditation. Additionally, the authorities also argued that the companies did not directly obtain assistance funds from the EU funds. On the other hand, with regard to advisory, catering and accommodation services, the tax authorities stated that these services were not strictly related and necessary to provide the training services. As a result of the aforementioned determinations, the tax authorities declared that the services provided by the aforementioned companies should not have benefitted from the tax exemption, but should have been covered by taxation at the standard rate of 23%.

2 Conditions of tax exemption of training, advisory and strictly related services under the Act on Value Added Tax

The above mentioned assessment of the tax authorities cannot be accepted. The principle resulting from Article 5 (1) point 1 of the Act on VAT provides that this tax covers paid supply of goods and paid provision of services on the territory of Poland. Supply of goods is understood as transfer of the right to dispose of the goods as the owner.⁹ On the other hand, provision of services is understood as each provision for the benefit of a natural person, a legal person or an organizational unit without legal personality, which does not constitute supply of goods.¹⁰ For each supply of goods and provision of services, for which a different rate is not envisaged, the basic rate of VAT applies. It amounts to 22%,¹¹ but from 01 January 2011 until 31 December 2016 a temporary standard VAT rate has been introduced, in the amount of 23%.¹²

However, both in the content of the Act on VAT as well as in the implementing regulations thereto, the legislator envisaged subjective and objective tax exemptions. With regard to the analyzed issue, we should refer to Article 43 (1) point 26 of the Act on VAT, on the basis of which tax exemption covers services rendered by:

- units covered by the education system, as defined by the regulations concerning the educational system, in the scope of education and training, and
- universities, scientific units of the Polish Academy of Sciences and research-development units, in the scope of higher education,

as well as supply of goods and provision of services strictly related thereto.

The Act envisages that the tax exemption covers also other vocational training and re-training services than those provided by the entities indicated above, provided that they are:

- conducted in the forms and on the terms stipulated in separate regulations, or
- provided by entities that obtained accreditation, as defined by the regulations concerning the educational system—only with regard to the services covered by the accreditation, or
- funded entirely from public funds.¹³

7. See: Article 109 (3) of the Act on VAT, *op. cit.*

8. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 31 października 2016 r. w sprawie ogłoszenia jednolitego tekstu ustawy o systemie oświaty. [Act on the educational system], DzU z 2016 r. poz. 1943, as amended.

9. See: Article 7 (1) of the Act on VAT, *op. cit.*

10. *Ibid.*, Art. 8 (1).

11. *Ibid.*, Art. 41 (1).

12. *Ibid.*, Art. 146a point 1.

13. *Ibid.*, Art. 43 (1) point 29.

According to the principle, the above mentioned exemptions also apply to supply of goods or provision of services strictly related to the main services, conducted by the entities providing the main services.¹⁴ However, the analyzed exemptions do not apply to supply of goods or provision of services strictly related to the main services, if:

- they are not necessary for provision of the main service benefitting from the above mentioned exemption, or
- their main aim is to gain additional income by the taxpayer, through competitive performance of these activities as compared to taxpayers not benefitting from such exemptions.¹⁵

Additional conditions of the exemption application are envisaged by the Regulation of the Minister of Finance of 2013 on exemptions from the Value Added Tax and application of these exemptions.¹⁶ According to § 3 (1) points 13 and 14 of this Regulation, the tax exemption covers, among others, vocational training and re-training services, financed at least in 70% from public funds, as well as provision of services and supply of goods strictly related to these services. By analogy, as in the case of the exemptions provided for in the Act on VAT, this exemption applies also to supply of goods or provision of services strictly related to the main services conducted by the entities providing the main services.¹⁷

3 Interpretation of the provisions of the Act on Value Added Tax concerning tax exemption of training, advisory and strictly related services in tax interpretations and in judicial decisions of administrative courts

Individual tax interpretations, issued by Directors of Tax Chambers, expressed the view that when determining whether a given training service benefits from the exemption from the Value Added Tax, both the EU regulations—i.e., Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax¹⁸ and the Council Implementing Regulation (EU) No. 282/2011 of 15 March 2011 on laying down implementing measures for Directive 2006/112/EC on the common system of value added tax¹⁹—as well as the state regulations ensuring their proper implementation to the Polish legal order should be consulted.²⁰

In the light of Article 132 (1) letter a of the VAT Directive, the exemption covers education services, as well as provision of services and delivery of goods directly related thereto. On the other hand, Article 44 of the Council Implementing Regulation (EU) states that vocational training and re-training services, provided on the terms specified in Article 132 (1) letter and the VAT Directive, include instruction relating directly to a trade or profession, as well as instruction aimed at acquiring or updating knowledge for vocational purposes. The duration of the vocational training or re-training does not matter in this case. Therefore, the issues of exemptions in the context of training services partly financed from public funds should be handled by, first of all, assessing whether the service is an education service or a re-training service, as well as whether and to what extent a portion of the total turnover under provision of a given training service is financed from public funds.

14. See: Art. 43 (17a) of the Act on VAT, *op. cit.*

15. *Ibid.*, Art. 43 (17).

16. See: Obwieszczenie Ministra Finansów z dnia 6 maja 2015 r. w sprawie ogłoszenia jednolitego tekstu rozporządzenia Ministra Finansów w sprawie zwolnień od podatku od towarów i usług oraz warunków stosowania tych zwolnień. DzU z 2015 r., poz. 736, as amended (hereinafter referred to as the Regulation on exemptions from the VAT).

17. See: § 3 (8) of the Regulation on exemptions from the VAT.

18. See: Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax. Official Journal of the EU L 347 of 11.12.2006, page 1 (hereinafter referred to as VAT Directive).

19. See: Council Implementing Regulation (EU) No. 282/2011 of 15 March 2011 on laying down implementing measures for Directive 2006/112/EC on the common system of value added tax. Official Journal of the EU L 77 of 23.03.2011, p. 1 (hereinafter referred to as Council Implementing Regulation (EU)).

20. See: Individual interpretations of the Director of the Tax Chamber in Łódź: of 26.08.2015 IPTPP1/4512-280/15-4/MW of 07.09.2015 IPTPP1/4512-279/15-4/MW, available at System Informacji Podatkowej site [in Polish] (<http://sip.mf.gov.pl/>).

According to the already established view,²¹ vocational training or re-training, referred to in Article 43 (1) point 29 of the Act on VAT, includes instruction relating directly to a trade or profession, and should be understood as training resulting in a given person raising their qualifications and being able to undertake a job or a specific profession directly after completing the training. Vocational training is a process intended to teach, transfer knowledge concerning a certain field, which aims at acquiring or updating knowledge currently held by the participant of such training.

On the basis of the provisions of Article 43 (1) points 26–29 of the Act on VAT, binding since 1 January 2011, the Polish legislator, implementing the provisions of the EU Directive, exempted from taxation vocational training and re-training services, other than listed in point 26 of the aforementioned provision, funded entirely from public funds, as well as provision of services and supply of goods and strictly related to these services. The exemption with regard to vocational training services is also envisaged in the Polish implementing regulations to the Act on VAT. According to § 13 (1) point 20 of the Regulation of the Minister of Finance of 4 April 2011 on implementation of certain provisions of the Act on VAT, in the wording in force since 31 December 2012,²² services exempted from taxation include vocational training and re-training services, financed in at least 70% from public funds.²³

Since both the provisions of the Act on VAT and the implementing regulations refer to the notion of “public funds,” the Act of 27 August 2009 on Public Finance should be consulted in this respect.²⁴ The Act on Public Finance does not provide a definition of public funds. However, Article 5 of this Act calculates and classifies measures considered to be public (Kucia-Guściora 2012, 92; Lipiec-Warzecha 2011; Ruśkowski 2014, 69). According to Article 5 (1) point 2 of the Act on Public Finance, public funds include funds from the European Union budget and non-repayable funds from the assistance granted by the Member States of the European Free Trade Agreement (EFTA). On the other hand, according to Article 5 (3) point 1 of the Act on Public Finance, the funds, referred to in paragraph 1 point 2, include measures from structural funds, the Cohesion Fund and the European Fisheries Fund. At this point, it should be noted that the structural funds²⁵ include the European Social Fund, which financed all services rendered by the companies (Kucia-Guściora 2012, 115; Ruśkowski 2014, 84). In the period of 2007–2013, there were two structural funds: The European Regional Development Fund²⁶ and the European Social Fund²⁷ (Kucia-Guściora 2012, 115). Bearing in mind the above, there are no doubts that, in connection with the content of the standard included in Article 5 of the Act on Public Finance, the vocational training and re-training services, as well as strictly related services, funds for the provision of which originate from the ESF, fulfil the condition of financing from public funds.

At this point, it should be pointed out that the above theses—in defiance of the position presented by tax authorities—were confirmed by the valid rulings of the administrative courts,²⁸ and then by the official position of the Minister of Finance, who, on 15 June 2012, issued a general interpretation on ensuring uniform tax law application by the tax authorities and the tax audit

21. See: Individual interpretations of the Director of the Tax Chamber in Łódź: of 26.08.2015 IPTPP1/4512-280/15-4/MW of 07.09.2015 IPTPP1/4512-279/15-4/MW, available at System Informacji Podatkowej site [in Polish] (<http://sip.mf.gov.pl/>).

22. See: Rozporządzenie Ministra Finansów z dnia 4 kwietnia 2011 r. w sprawie wykonania niektórych przepisów ustawy o podatku od towarów i usług. DzU z 2011 r. nr 73 poz. 392, as amended.

23. Currently this exemption is regulated in § 3 (1) points 13 and 14 of the Regulation on exemptions from the VAT.

24. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 14 października 2016 r. w sprawie ogłoszenia jednolitego tekstu ustawy o finansach publicznych. DzU z 2016 r. poz. 1870, as amended.

25. More about structural funds one can find at: European Commission on Regional Policy site (http://ec.europa.eu/regional_policy/en/), Portal Funduszy Europejskich site [in Polish] (<http://www.funduszeuropejskie.gov.pl/>), or Fundusze Strukturalne site [in Polish] (<http://www.fundusze-strukturalne.pl/>).

26. See: Regulation (EC) No. 1080/2006 of the European Parliament and of the Council of 05.07.2006 on the European Regional Development Fund and repealing Regulation (EC) No. 1783/1999. Official Journal of the EU L 210 of 31.07.2006, page 1.

27. See: Regulation (EC) No. 1081/2006 of the European Parliament and the Council of 05.07.2006 on the European Social Fund and repealing Regulation (EC) No. 1784/1999. Official Journal of the EU L 210 of 31.07.2006, page 12, as amended.

28. See for example ruling of the Voivodship Administrative Court in Gdańsk, of 4 October 2011 file ref. no. I SA/Gd 859/11, available at System Informacji Prawnej site [in Polish] (<http://www.lexlege.pl/>).

authorities with regard to value added tax exemption of vocational training and re-training partly financed from public funds, also in the form of payments from the ESF under the Human Capital Operational Programme.²⁹

The Minister of Finance explained that application of the exemption, envisaged in Article 43 (1) point 29 (c) of the Act on VAT, in connection with § 13 (1) point 20 of the ordinance of the Minister of Finance (of 4 April 2011), is possible, when the service provided by a given entity is a vocational training or re-training service financed in a specified amount from public funds. The introduced requirement of the concerned service being financed in a specified amount from public funds is met in the case, when the actual (in the economic meaning) source of financing of this service involves public funds. The above is not excluded by the fact that third parties—as subcontractors—participate in the provision of this service (regardless of where in the possible chain of subcontractors a given subcontractor is the contractor). As reasoned by the Minister of Finance, spending public funds, transferred for implementation of a particular project, by their holder on implementation of particular parts of the project (or the entire project) by subcontractors means that the particular parts of the project (or the whole project) performed by subcontractors are—from the economic point of view—financed from public funds. As a consequence, the exemption, referred to in the aforementioned regulations (provided that the other conditions are met), is applicable to these parts of the project. The concerned condition of “financing from public funds” is therefore fulfilled both in the case, when the entity receiving financial support from the public funds provides the concerned service by itself, as well as when a subcontractor (further subcontractors) is involved in the provision of this service. The crucial point is only for the public funds to constitute the actual (in the economic meaning) source of financing of the services in question (which assumes the existence of a strict relation between the obtained public funds and the provided services). A subcontractor benefitting from the exemption should thus have a respective documentation certifying the source of financing of this service being public funds. Bearing in mind the above, it should be stated that a vocational training and re-training service, also when it is provided by a subcontractor (further subcontractors), is covered by the exemption on the basis of Article 43 (1) point 29 (c) of the Act (accordingly, § 3 (1) point 14 of the Regulation on exemptions from the VAT), provided that it is—from the economic point of view—financed (entirely or at least in 70%) from public funds.³⁰

The above stance was confirmed by the ruling of the Voivodship Administrative Court in Warsaw of 2014.11.05 (judgment in force), in which the court justifiably ascertained that it is irrelevant whether public funds were transferred to the taxpayers indirectly, since it does not deprive them of their public nature. However, it is important for these measures to be intended for the financing of the target group of beneficiaries of the state aid (i.e., participants of vocational trainings organised by the taxpayers).³¹

As regards the issue of advisory, catering and hotel services provided along with the training service, it should be pointed out that, for the purposes of taxation with value added tax, each service should substantially be treated as separate and independent. However, in the case, when one service, from the economic point of view, covers several smaller services, this service should not be artificially divided for tax purposes. On the other hand, if the provided service covers activities that are not used only to perform the main, fundamental activity, but may also be autonomous, then there is no basis to treat them as an element of a complex service.³² According to the well-

29. See general interpretation of the Minister of Finance of 15 June 2012, PT4/033/2–3/9/EFU/2012/PT-298, available at System Informacji Podatkowej site [in Polish] (<http://sip.mf.gov.pl/>).

30. For more information see general interpretation of the Minister of Finance of 30 May 2014, PTI/033/46/751/KCO13/14/RD50004, available at System Informacji Podatkowej site [in Polish] (<http://sip.mf.gov.pl/>). See also individual interpretations of the Director of the Tax Chamber in Łódź: of 26.08.2015 IPTPP1/4512-280/15-4/MW, of 07.09.2015 IPTPP1/4512-279/15-4/MW and individual interpretation of the Director of the Tax Chamber in Bydgoszcz of 3 October 2014 IPTPP3/443-278/14/MD, available at System Informacji Podatkowej site [in Polish] (<http://sip.mf.gov.pl/>).

31. See: Ruling of the Voivodship Administrative Court in Warsaw of 05.11.2014, file ref. no. III SA/Wa 579/14, available at System Informacji Prawnej site [in Polish] (<http://www.lexlege.pl/>).

32. See: Individual interpretations of the Director of the Tax Chamber in Łódź: of 26.08.2015 IPTPP1/4512-280/15-4/MW, and of 07.09.2015 IPTPP1/4512-279/15-4/MW, available at System Informacji Podatkowej site

established rulings of the Court of Justice of the European Union (CJEU), the entire complex service is subject to such VAT regulations—including application of a proper VAT rate—that apply to the main service.³³

In the light of the above, a complex service has been regarded as a service consisting of a combination of various activities leading to achievement of a specific purpose—provision of the main service, which includes various auxiliary activities. On the other hand, an activity should be considered as auxiliary, if it is not a purpose in itself, but a means to fully provide or use the main service. A single activity is thus treated as an element of a complex service, if the purpose of the auxiliary activity is determined by the main service, and the main service cannot be provided or used without the auxiliary activity.³⁴

Summary

Comparing the above theoretical deliberations to the actual services provided by the companies under the “Rapid Response Instrument” project, implemented under the Human Capital Operational Programme with the funds of the ESF, it should be assumed that all services rendered by the companies, including advisory, catering and accommodation services, as services accompanying the training service, benefited from the VAT exemption on the basis of Article 43 (1) point 29 (c), in connection with Article 43 (17) of the Act on VAT, as services strictly related to the main service. They were strictly associated and necessary to provide the main service, namely the training service.³⁵

In this paper, the above mentioned clarification of analyzed regulations, established by the the Minister of Finance in general interpretation issued on 15 June 2012 and presented in rulings of the administrative courts, had an impact on application of law by tax authorities. Currently the tax authorities do not question the right of the entities providing the training services, including advisory, catering and accommodation services, as services strictly related to the training services, to exemption from VAT. It positively affected the ensuring of uniform tax law application by the tax authorities.

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33. See: Ruling of the CJEU in Case C-349/96 Card Protection Plan Ltd (CPP) and ruling of the CJEU in Case C-41/04 Levob Verzekeringen BV and OV Bank NV, available at Court of Justice of the European Union site (<http://curia.europa.eu/>).

34. See: Individual interpretations of the Director of the Tax Chamber in Łódź: of 26.08.2015 IPTPP1/4512-280/15-4/MW, and of 07.09.2015 IPTPP1/4512-279/15-4/MW, and also General interpretation of the Minister of Finance of 30 May 2014, PTI/033/46/751/KCO13/14/RD50004, available at System Informacji Podatkowej site [in Polish] (<http://sip.mf.gov.pl/>).

35. More information on VAT exemption for vocational training services one can find in: Ruling of the Supreme Administrative Court of 19 November 2014 file ref. no. I FSK 1580/13, Legalis no. 1162361; Ruling of the Voivodship Administrative Court in Rzeszów, of 5 June 2012 file ref. no. I SA/RZ 333/12, Legalis no. 506752; Ruling of the Supreme Administrative Court of 20 September 2013 file ref. no. I FSK 1364/12, Legalis no. 737949. See also: Individual interpretation of the Director of the Tax Chamber in Łódź of 26 January 2015 IPTPP1/443-769/14-6/AK; Individual interpretation the Director of the Tax Chamber in Warsaw of 11 August 2014 IPPPP1/443-670/14-4/MP; Individual interpretation of the Director of the Tax Chamber in Łódź of 21 November 2014 IPTPP1/443-594/14-5/MH; Individual interpretation of the Director of the Tax Chamber in Katowice of 8 August 2014 IBPP1/443-428/14/DK; Individual interpretation of the Director of the Tax Chamber in Łódź of 19 August 2014 IPTPP1/443-386/14-4/MW, available at System Informacji Podatkowej site [in Polish] (<http://sip.mf.gov.pl/>).

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