JOURNAL OF LAWS

OF THE REPUBLIC OF POLAND

Warsaw, 7 November 2018 r.

Item 2114

REGULATION OF THE MINISTER OF FINANCE[[1]](#footnote-1)

of 15 October 2018r.

on the abandonment of the collection of income tax from natural persons on income (revenues)

for scholarships awarded under the Erasmus+ programme

Pursuant to Article 22§1(1)(1) of the Act of 29 August 1997. - Tax Ordinance (Journal of Laws of 2018, item 800, as amended by subsequent legislation[[2]](#footnote-2)) it is hereby ordered as follows:

**§ 1.** It is hereby ordered that the collection of personal income tax on income (revenue) from scholarships received by natural persons under the "Erasmus+" programme, established by Regulation (EU) No 1288/2013 of the European Parliament and of the Council of 11 December 2013, . establishing 'Erasmus+': the Union Programme for Education, Training, Youth and Sport and repealing Decisions No 1719/2006/EC, No 1720/2006/EC and No 1298/2008/EC (OJ L 347, 20.12.2013, p. 50 and OJ L 250, 04.10.2018, p. 1), shall be abandoned.:

1) for foreign mobility, in the part exceeding the income exempt from tax pursuant to Article 21, section 1, subsection 23a, letter a of the Act of 26 July 1991 on Personal Income Tax ( Journal of Laws of 2018, item 1509, as amended[[3]](#footnote-3));

2) coming to the Republic of Poland from partner countries participating in the "Erasmus+" programme.

**§ 2.** The abandonment referred to in §1 shall apply to income (revenue) generated as of 1 January 2019. until 31 December 2023.

**§ 3.** The Regulation shall enter into force on 1 January 2019.

Minister of Finance: *T. Czerwińska*



1. The Minister of Finance manages the department of government administration - public finance, pursuant to § 1 section 2 item 2 of the Regulation of the Prime Minister of 10 January 2018 on the detailed scope of activity of the Minister of Finance (Journal of Laws item 92). [↑](#footnote-ref-1)
2. Amendments to the consolidated text of the aforementioned Act were announced in the Journal of Laws of 2018, item 650, 723, 771, 1000, 1039, 1075, 1499, 1540, 1544, 1629 and 1693. [↑](#footnote-ref-2)
3. Amendments to the consolidated text of the aforementioned Act were announced in the Journal of Laws of 2018, item 1540, 1552, 1629, 1669, 1693 and 2073. [↑](#footnote-ref-3)