



Wednesday, 26 October 2011, 9:30

Garrigues Breakfast Workshop

## Did you know? You could also be held liable under the Penal Fiscal Code

Garrigues Warsaw office has a pleasure to invite you to a breakfast during which we shall discuss the management of penal fiscal liability related to tax settlements.

Although the issue may seem theoretical only, our experience shows the tax authorities increasingly often seek to impose criminal penalties for the breach of tax obligations and duties, even in case of simple errors. Therefore, we strongly encourage you to learn the practical aspects of the potential penal fiscal liability in that respect.

During the workshop we will address the following questions:

- who can be held liable?
- is fault always a prerequisite?
- what are crimes against tax duties?
- what are the sanctions and what do they depend on?
- how to avoid or minimize penalties?
- what strategies can you consider in order to mitigate future potential liability?
- how to prepare and cooperate with the tax authorities during tax proceedings?

We intend our workshop to bring you practical knowledge and skills in managing the liability, thus during the meeting we shall use **case studies and court rulings** to illustrate the principle rules of the Polish penal fiscal code. Also, we shall present you possible **optimization projects** designed to minimize the potential risk of penal fiscal liability.

After the meeting we shall remain at your disposal to discuss tax and legal issues of your interest.

We are honored to inform you the Polish-Spanish Chamber of Commerce has kindly agreed to support Garrigues in hosting you during the event.

### Speakers:



**Agnieszka Kobak** is a lawyer, economist and a licensed tax advisor with over 6 years' professional experience gained in one of the biggest consulting firms and a global law firm. She also assists clients in their day-to-day operations, including disputes with tax authorities. She implements tools aimed at optimum management of penal fiscal liability of persons working in corporations. Among her clients are local and multinational businesses from real estate sector, financial institutions, manufacturers and service providers.



**Adriana Andrzejewska** is an advocate with a vast experience in advising clients in criminal and civil actions. She assists clients in developing strategies in disputes against public authorities, including penal fiscal proceedings against persons charged with breaching tax duties. She provides her expert advice at all stages of the proceedings. She specializes in real estate related matters.

### DATE

October 26, 2011, 9:30

### VENUE

Garrigues Warsaw office,  
Emilii Plater 53, floor XV.

### Registration:

*Joanna Perzyna*

Tel.: +48 22 540 61 02

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### Free participation

The meeting shall be held in English.  
The number of participants limited.



**POLSKO-HISZPAŃSKA  
IZBA GOSPODARCZA**

**CAMARA DE COMERCIO  
POLACO-ESPAÑOLA**