



REPUBLIC OF POLAND

TECHNICAL ASSISTANCE REPORT—REVENUE ADMINISTRATION GAP ANALYSIS PROGRAM—THE VALUE-ADDED TAX GAP

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Revenue Administration Gap Analysis Program—The Value-Added Tax Gap

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Technical Assistance Report

June 2018

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GLOSSARY

EC	European Commission
EU	European Union
GDP	Gross Domestic Product
IMF	International Monetary Fund
KAS	National Fiscal Administration
MoF	Ministry of Finance
PLN	Polish złoty (currency)
RA-GAP	Revenue Administration Gap Analysis Program
SAF	Standard Audit File
TAXUD	Taxation and Customs Union Directorate-General (EC)
VAT	Value-added Tax