

Report no. 84/2020

Judgment of the Provincial Administrative Court in Gliwice – annulment of the contested decision of the Director of the National Revenue Administration refusing to issue for Stalexport Autostrada Małopolska S.A. an individual interpretation of payments to the National Road Fund

With reference to current reports no. 35/2019 of 23 December 2019, no. 11/2020 of 11 March 2020, no. 13/2020 of 19 March 2020, no. 33/2020 of 25 May 2020, and no. 43/2020 of 23 June 2020, the Management Board of Stalexport Autostrady S.A. ("**Issuer**") hereby informs that it has been notified by its subsidiary, i.e. Stalexport Autostrada Małopolska S.A. ("**SAM**") on receiving the judgement of the Provincial Administrative Court in Gliwice ("**PAC**") of 20 October 2020 on SAM's complaint of 23 June 2020 against the decision of the Director of the National Revenue Administration ("**NRA**") of 15 May 2020 refusing to initiate proceedings concerning the issuance of an individual interpretation of corporate income tax.

Pursuant to the above-mentioned judgement, PAC in Gliwice:

- 1) annulled the contested decision of the NRA
- 2) ordered that the Director of the NRA pay SAM the amount of PLN 597 (five hundred ninety-seven) zloty as part of reimbursement of the costs of proceedings.

The Director of the NRA has the right to lodge a final appeal with the Supreme Administrative Court within 30 days of receipt of the PAC judgment.

Legal basis:

Article 17(1) of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC.