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EMPLOYERS SHOULD CHECK IF THE EMPLOYEE WHO GETS COMPANY CAR HAS A DRIVING LICENSE

Damian Tokarczyk, PhD
Advocate

Employers who decide to entrust a vehicle to an employee should set out detailed rules governing its use in an appropriate internal policy. This includes, in particular, the right to use a company car for private purposes, rules on settling usage costs and, where applicable, monitoring arrangements. The employer should also ensure that the employee holds a valid driving licence.

Penalties for entrusting a vehicle to an unauthorised person

Allowing a person without the required authorisations to drive a vehicle – for example, someone who does not hold a driving licence at all, or whose licence has been revoked by a court – constitutes a minor offence. It may even amount to a criminal offence if the person entrusting the vehicle has a specific duty to prevent an unauthorised individual from driving it.

Where the person entrusting the vehicle suspects that the employee does not hold a valid driving licence, they may also be liable for aiding and abetting the offence of driving without authorisation, punishable by up to two years' imprisonment.

Accordingly, the employer is obliged to verify whether the employee holds a valid entitlement to drive a specific type of vehicle. The verification rules should be set out in internal regulations, as this involves the processing of personal data not expressly listed in Article 22 section 1 of the Labour Code. The legal basis for this processing is the need to comply with a legal obligation incumbent upon the controller and the pursuit of the controller's legitimate interests.

Employers should avoid collecting excessive data and should limit processing to what is strictly necessary. Verification of driving entitlements should also be repeated at least whenever doubts arise as to the employee's authorisation.

THE POLISH DPA CHALLENGES AUTOMATICALLY GENERATED PERSONAL DATA PROCESSING AUTHORISATIONS

Michalina Kaczmarczyk
Attorney-at-law

The Polish Data Protection Authority (UODO) has recently issued a decision questioning the validity of employee data processing authorisations that are created automatically by IT systems. In this specific case, the authorisations were generated by a platform after an employee completed data protection training and passed a knowledge test. While the decision is not yet final, it signals a potentially restrictive shift in how the regulator views automated compliance workflows.

The authority raised several objections, including the absence of a signature from the employer's representative, the lack of identification of the authorised individual and a failure to specify the scope of authorisation.

It is difficult to agree with the authority's position. The GDPR does not impose any specific form for granting authorisations; the written form results from specific labour law provisions and applies primarily to special categories of personal data. It remains to be seen how the Provincial Administrative Court (WSA) will rule if the decision is appealed.

What should be done now if such systems are already in place? First and foremost, the scope of authorisation should be properly defined. Documents should not be generated in an identical form for all employees, but should reflect the categories of data and types of processing operations authorised. It is also essential that the authorisation clearly identifies the individual to whom it is granted, enabling the employer to demonstrate that authorisation has indeed been conferred on a specific employee.

Tomasz Kret
Senior lawyer

FROM 2027, TAXPAYERS WILL GET PIT-11, PIT-8C AND IFT-1R FORMS ON REQUEST ONLY, NOT AUTOMATICALLY

The Polish government has announced these changes as part of efforts to reduce unnecessary administrative burdens. The forms will still be submitted electronically to the tax authorities, but taxpayers will only receive them if they submit the relevant request.

Currently, PIT-11, PIT-8C and IFT-1R forms are already accessible to taxpayers via digital tax administration services, in particular through the "Twój e-PIT" system. Taxpayers can review them after logging into the relevant service. Consequently, sending these forms directly to all taxpayers is redundant and generates unnecessary costs.

According to the announcements, draft legislative amendments are expected to be prepared in the first or second quarter of this year. The new regulations are to enter into force on 1 January 2027 and will apply to information for the year 2026.

We will keep you informed about further developments in this deregulation process.

NO NIGHT WORK ALLOWANCE FOR EMPLOYEES WITH TASK-BASED WORKING TIME WHEN THEY CHOOSE TO WORK AT NIGHT WITHOUT A BUSINESS REASON

Katarzyna Soboń
Advocate

Under a task-based working time system, the employee determines their own working hours and may choose to work at night (i.e. within the eight-hour period between 9:00 p.m. and 7:00 a.m., as designated by the employer).

As a rule, employees are entitled to additional remuneration for night work (Article 151⁸ §1 of the Labour Code). However, whether this entitlement applies in a task-based system depends on the reason for performing work at night. If it results from the employee's autonomous decision, made within their organisational discretion, then no allowance is due. Conversely, if night work is required by the employer, or results from the nature of the assigned tasks, then the employee retains the right to receive the allowance.

Joanna Stolarek
Tax adviser

THE SUPREME ADMINISTRATIVE COURT ONCE AGAIN CONFIRMS THAT RECEIVING SHARES DOES NOT IN ITSELF TRIGGER TAXATION

In its judgment of 3 March 2026 (case No II FSK 752/23), the Supreme Administrative Court held that the gratuitous transfer of shares to a participant under an incentive scheme does not give rise to taxable income.

The court emphasised that a contrary approach would result in the taxation of value not yet actually received by the taxpayer. The mere receipt of shares does not constitute a real economic benefit; income may arise only upon their disposal.

This is another judgment concerning incentive schemes to which Article 24 section 11 of the PIT Act does not apply. This provision – where specific conditions are met – allows for the deferral of taxation from the moment of acquiring shares until they are sold. If this provision did not apply, income would theoretically arise upon receipt of shares. However, the Court has repeatedly held otherwise, indicating that income arises only upon disposal.

It should be noted, however, that, although the SAC's case law is becoming increasingly consistent and taxpayer-friendly, the interpretative practice of the Head of the National Revenue Administration remains significantly more restrictive.

Therefore, before adopting the approach reflected in the SAC's case law, it is advisable to conduct a detailed analysis of the specific incentive scheme, including the rules for share allocation, restrictions on disposal and the employer's role in the scheme. Only such an analysis will allow an accurate assessment of whether the proposed tax treatment is secure.

ORGANISATIONS HOLDING ISO 14001 CERTIFICATION WILL NEED TO UPDATE THEIR ENVIRONMENTAL MANAGEMENT SYSTEMS

Monika Czekanowicz
Attorney-at-law

In April 2026, the ISO/FDIS 14001:2026 standard relating to environmental management systems is expected to be published. Given the significant number of changes from the current 2015 version of ISO 14001, a transition period has been introduced until 2029, but organisations should not delay their preparations.

The key changes include:

1. taking into account environmental conditions – including climate risks, biodiversity and resource availability – in organisational objectives and activities;
2. defining the scope of environmental management through a life-cycle perspective, including impacts before and after the organisation's activities that it can control or influence;
3. identifying and planning changes in a controlled manner, assessing related risks and managing them systematically to achieve the intended outcomes;
4. enhanced oversight of externally provided processes, products and services – not limited to outsourcing in a narrow sense;
5. direct involvement and accountability of senior management, even where tasks are delegated.

In practice, this means that organisations will need to reassess their existing environmental management systems in order to identify areas of non-compliance, develop action plans, implement new requirements and provide appropriate training to management on their expanded responsibilities.

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