



**TAX ALERT**  
**JPK\_VDEK - October 2020**

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Dear Sir or Madame,

Please find below information about the new structure of special audit file for VAT.

Best regards,

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## New SAF-T structure in Poland

Beginning with October 2020, new regulations will be applied obligating VAT taxpayers to send data on sales and purchases in a special audit file (so called JPK\_VAT) prepared according to the new structure, which require - in comparison to the current version - supplementing the file with:

- the data presented so far in the VAT return (this means lifting the obligation to submit a separate two-pages tax return),
- additional information on transactions entered into VAT registers, in particular including marking of selected categories of sales and purchases using codes specified in the relevant provisions.

Specific items of the new SAF-T have been presented in the Regulation issued by the Ministry of Finance, Investment and Development as of 15 October 2019 on the detailed scope of data to be contained in tax forms and in the records of tax on goods and service (O.J. as of 2019, item 1988 with further changes; hereinafter: **the Regulation**).

## The date of entry into force and entities concerned by the regulation

The new JPK file (also called JPK-V7M or JPK-V7K, commonly also referred to as JPK\_VDEK) will be obligatory for all active VAT taxpayers required to submit VAT returns, starting from VAT settlement for October 2020.

According to the preliminary assumptions, the largest taxpayers were obliged to prepare VAT records according to the new SAF-T structure from May 2020. Due to the COVID-19 epidemic, this deadline was postponed to the VAT settlement for July 2020, and subsequently to October 2020.

## Submission of the file

The new control file, consisting of detailed records and declarative part, will be submitted electronically in two options:

- for taxpayers paying VAT on a monthly basis - the JPK\_VDEK file for each month should include records and declarative part,
- for taxpayers settling VAT on a quarterly basis:
  - JPK\_VDEK file for the first and the second month of the quarter should only contain the records (list of particular sales and purchases),
  - JPK\_VDEK file for the last month of a given quarter should contain, in addition to the records concerning the relevant month, also the declarative part for the given quarter.

## New data in VAT register

Among the new elements of the VAT records mentioned in the Regulation, the following items require particular attention:

- selected data resulting from simplified invoices [receipts with purchaser's tax identification number (NIP) up to PLN 450], including codes assigned to selected sales categories,<sup>1</sup>

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<sup>1</sup> Pursuant to the Regulation of the Ministry of Finance as of 1 April 2020 amending the Regulation as of 15 October 2019 on the detailed scope of data to be contained in tax forms and in the records of tax on goods and service (O.J. as of 2020, item 576), the obligation to provide in the JPK\_VDEK file data on simplified invoices issued was postponed to 1 January 2021, with the

- marking of individual transactions using codes listed in the Regulation for the following activities (examples):
  - supplies of alcoholic beverages (code "01"), gasoline and diesel fuels (code "02"), scraps (code "05"), electronic devices as well as their parts and materials listed in Annex 15 to the VAT Act (code '06'), vehicles and car parts with codes only CN 8701-8708 and CN 8708 10 (code '07'), medicines and medical devices - medicinal products, foodstuffs for particular nutritional uses and medical devices subject to notification (code "09"), buildings, structures and plots of land (designation "10"), distance selling (code "SW"),
  - providing intangible services - exclusively: consulting, accounting, legal, management, training, marketing, head offices, advertising, market and public opinion research, in the field of scientific research and development works (code "12"), road transport of goods and storage of goods (code '13'), provision of telecommunications, broadcasting and electronic services to consumers (code 'EE')
  - activities carried out between related entities (code "TP"), chain transactions (codes "TT\_WNT", "TT\_D"), travel services taxed on the basis of VAT margin scheme (code "MR\_T"), transfer of a single-purpose voucher made by a taxpayer operating in his own name (code "B\_SPV\_DOSTAWA"), transaction covered by the obligation to use the split payment mechanism (code "MPP"),
- marking sales receipts with the following codes:
  - "RO" - internal collective document containing sales from cash registers,
  - "WEW" - internal document,
  - "FP" - invoices issued to fiscal receipts
- the value of purchased goods and services from other taxpayers for the direct benefit of the traveler, along with information listed in the Regulation resulting from invoices (or other documents) confirming such purchases,
- marking of input tax on import of goods (code 'IMP').

## JPK\_VDEK correction rules

According to the explanations published by the Ministry of Finance, the correction of the JPK\_VDEK file should be carried out by submitting a new, complete JPK file (submission of the file containing only the corrected data will be incorrect).

After the new regulations enter into force, it will no longer be possible to submit a VAT return according to the old rules, except for corrections of VAT returns and records submitted for previous settlement periods (corrections of VAT returns and JPK\_VAT file submitted originally under the old rules will also have to be filed according to the old rules).

## Sanctions for errors in JPK\_VDEK

The new version of the Polish VAT Act gives the tax authority option of imposing a severe sanction on the taxpayer in the form of a fine amounting to PLN 500 for each error that prevents the authority from verifying correctness of the VAT settlement, unless the taxpayer will send correction of the JPK\_VDEK file with appropriate changes within 14 days from the day the tax authority sent request for correction.

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restriction that the aggregate value of sales and tax due resulting from these invoices must be included by the taxpayer in the JPK\_VDEK file for a given period.

## Invoice issued to receipt

According to the current explanations of the Ministry of Finance, in the case of invoices issued to other taxpayers for sale documented with fiscal receipts, such an invoice should be included in the VAT settlement for the period in which the sale took place (increasing the invoiced sales), while reducing the fiscal (retail) sales by the same value. Regardless the described procedure does not affect the correctness of the previously submitted tax declaration, it should be noted that the correction of VAT records in the mentioned scope is associated with the need to correct the JPK\_VAT file for the period, in which the sale was recorded at the cash register.

Following the planned amendment, in order to avoid corrections of the JPK\_VAT file, the provision of Art. 109 Par. 3d will be added to the Polish VAT Act, which stipulates that invoices issued to fiscal receipts should be included in the JPK\_VAT file for the period in which they were issued, without increasing the value of sales and the tax due for that period. As a result, the value of receipt sales documented by invoices will be included in the VAT records and the declarative part of the JPK\_VDEK file based on reports from cash registers in the tax period, in which the tax obligation arose.

## Useful links

In order to check the correct operation of the new JPK\_VAT file, the Ministry of Finance offers the possibility of using a test gate:

<https://test-e-dokumenty.mf.gov.pl/swagger/ui/index>

Current versions of the structure and an information brochure are available under the following link:

<https://www.gov.pl/web/kas/struktury-jpk>

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