



JPK\_V7M (new SAF-T with the return - month) and  
JPK\_V7K (new SAF-T with the return - quarter)

## Information guide

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## 1 General information

### 1.1 What is the new SAF-T with the return

The new SAF-T (Standard Audit File for Taxes) with the return is an electronic document that will consist of two parts. It will include both the VAT records – records part (a set of information about purchases and sales, which results from the entrepreneur's VAT records for a given period – wider scope of information than already provided in the current/old SAF-T file) and the VAT return (VAT-7 and VAT-7K return) – VAT return part.

### 1.2 Benefits of the new SAF-T

- In comparison with the current/old method of VAT preparation, the entrepreneur, instead of submitting a separate VAT-7 or VAT-7K return with attachments and separately SAF-T information(file), will be authorized to send only one new SAF-T file, which fulfil the two above mentioned obligations. There will be no need to generate two separate files, place two authorization signatures, make two submissions and double the time of waiting for UPO(success submission confirmation- **proof**).
- The amount of inspection activities, tax audits and tax proceedings will be limited, and the time needed to perform inspection activities will be shortened
- Each VAT settlement will be automatically verified for the correctness of the reported amounts of output(due) and input(reclaim) tax, without involving the taxpayer.

### 1.3 Who and when will be obliged to submit the new SAF-T with the return

SAF-T, which will include the return and records part, will be mandatory for all taxpayers registered as active VAT payers for the periods starting from **October 1, 2020**.

*As result, the submission deadline of the first VAT compliance (October's compliance) according to the new rules is **25th November 2020**.*

### 1.4 What kind of data the new SAF-T will contain

JPK\_V7M/K will contain:

- a set of information about purchases and sales, which results from the VAT records for a given period,
- items from the current VAT-7 (VAT-7K) return,
- additional data needed to analyse the correctness of the settlement.



## 1.5 Preparation and sending of the new SAF-T

The tax payer prepare and send only one file, which contain the record and the VAT return part (fields from the current VAT-7 / VAT-7K return).

SAF-T will be submitted only in an electronic version for monthly periods, until the **25th day** of the month for the previous month (unless the 25th day of the month falls on Saturday or a statutory holiday, then the first following business day).

Two new SAF-T variants will apply:

- JPK\_V7M - for taxpayers who settle monthly VAT and
- JPK\_V7K - for taxpayers who settle quarterly VAT.

## 1.6 Monthly and Quarterly settlement

Tax-payers who settle VAT quarterly and are obliged to submit SAF-T file, will only fill in the records part for the first 2 months of each quarter and submit it on monthly basis. However, in the settlement for the end of the quarter month, the records part for the third month of the quarter and the VAT return part for the entire quarter needs to be completed and filed.

### Monthly settlement examples

new SAF-T with return for January - tax-payers will send it by February 25

new SAF-T with return for February – tax-payers will send it by March 25

new SAF-T with return for March – tax-payers will send it by April 25

### Quarterly settlement examples

new SAF-T with return only the records part for January: tax-payers will send it by February 25

new SAF-T with return only the records part for February: tax-payers will send it by March 25

new SAF-T with return the records part for March and the return part for January, February and March: tax-payers will send it by April 25

## 2 Content of the new SAF-T with the return

As already mentioned, the new SAF-T file will contain two parts which have to be completed. The records file which contain the extended range of information provided in the current/old SAF-T file and the scope of information which are included in the current/old VAT return VAT-7 or VAT-7K.

### 2.1 Scope of the information in the records part of the SAF-T with return file

The records part will contain the most part of basic information which are provided as for now



in the current/old SAF-T file, however, with some exceptions and the range of additional information applicable on transaction level in purpose of better recognition of the transactions provided during the perspective settlement period.

The additional(new) information provided in the new SAF-T file with the return shall be divided by three groups:

- Special sale and purchase procedures
- Special sale and purchase documents
- Special sale of goods and services types

Please note that the scope of information provided to every of the mentioned groups differs respectively considering the sale and purchase VAT transactions.

### **Sale transactions**

The records part requires below information to be provided on transaction level in the every each period of VAT settlement, provided that the tax-payer perform the transaction which meet the assumptions from below.

- Special sale procedures

**MPP** – application of mandatory split payment

**SW** – the distance sale of goods (to private individuals) made only FROM Polish territory;

**EE** – provision of telecommunication, broadcasting etc. services;

**TP** – transactions performed with the related entity;

**TT\_WNT** – the simplified procedure for triangular transactions where the second (middle) tax payer is a company using a PL VAT number for these transactions. Such a Company will be obliged to indicate the ICA from the first entity in a supply triangulation (in the PL VAT return) where the procedure is simplified. TT-WNT marks should be applied to such transactions in the new SAF-T file;

**TT\_D** –the similar simplified procedure in triangular transactions as mentioned above; however, while the second entity in the triangular transaction is the company using a PL VAT number – and this entity should document ICS to the final recipient in other EU country (in simplified procedures). Such transactions should be indicated as TT-D in the new SAF-T file;

**MR\_T** – Provision of tourism services, taxed based on VAT margin scheme

**MR\_UZ** – Supply of used (second-hand) goods but also works of art, collector's items and/or antiques, taxed based on VAT margin scheme

**I\_42** – import to Poland followed by the ICS to other EU countries. Goods, at the moment of reaching customs clearance in Poland, have to be declared with final destination in another EU country. Indication "I-42" should be applied to ICS transactions instead of import transaction.

**I\_63** – this procedure is similar to the one above; however, the imported (cleared) goods have to be consider as returned ones (i.e. return of exported goods). So the indication "I-63" should be applied to ICS transactions which involve returned goods.

**B\_SPV** – delivery of single-purpose voucher in the name of tax-payer, the tax point for the delivery of such voucher is defined at the moment of delivery of voucher not at the time of real supply of goods or services unless there is any additional compensation paid for the service which cannot be covered by the voucher. Then such transaction should be added in the amount of difference without the B\_SPV mark

**B\_SPV\_Dostwa (Supply)** - delivery of single-purpose voucher by the tax-payer to the other entrepreneur who will subsequently issue the voucher. Situation when the supplier of good or



provider of services is not the voucher issuer at the same time. Then the mark will be applicable on the supply indicated at the moment of providing the vouchers by the taxpayer to the middlemen.

**B\_MPV\_PROWIZJA (Commission)** – the services related to the delivery of multi-purpose voucher i.e. distribution or promotion, intermediation etc.. The tax-payer needs to indicate the mark when include in the register mentioned services related with multi-purpose voucher. The main delivery of goods or provision of services resulted from the voucher will be indicated by the supplier (issuer of the voucher) at the moment if it's real delivery.

**KorektaPodstawOpodt** - Tax-payers will be obliged also to indicate the bed debt relief transactions which decrease or increase the VAT liability.

➤ Special sale documents

**RO** – periodical reports documenting sale recorded in the cash registers

**WEW**- internal documents (undefined any specific scope, hence all internal documents should be considered)

**FP** – invoices issued after receipt from cash register (applicable if the receipt and the invoice is issued for the same transaction – mark should be assigned to the invoice)

➤ Special sale goods and services

Please note that not every goods or services widely described below will apply for additional marks. The mark is applicable based on the goods or service specific code indicated on the one of three lists which identifies the goods and services in the Polish VAT act. Hence, PKWiU 2015 (Polish Classification of Goods and Services), such act is applicable only for services mentioned in the marks below. CN(Combined Nomenclature) – applicable for goods below and PKWiU 2008 – currently applicable for goods and services from appendix 15 of Polish act which contains the list of goods and services subjected to mandatory split payment, however, currently Polish government began the legislation procedure which should eliminate the PKWiU 2008 from the list. The amendment is planned on the beginning of the next year (2021).

**GTU\_1** – supply of alcoholic beverages

**GTU\_2** – supply of fuel oil referred to in regulations of excise duty

**GTU\_3** – supply of lubricating oils, plastic lubricants etc.

**GTU\_4** – supply of tobacco products, dried tobacco, liquid for electric cigarettes and innovative products within the meaning of excise duty regulations

**GTU\_5** – supply/sell of waste, waste products

**GTU\_6** – supply of electronic devices and their part as well as materials for such devices

**GTU\_7** – supply of vehicles and/or motor vehicles parts

**GTU\_8** – supply of noble metals and common metals

**GTU\_9** – Supply of medicines and medical devices -medicinal products and special purpose foods

**GTU\_10** – Supply of buildings, structures and land

**GTU\_11** – Services related to the greenhouse gas emission allowance

**GTU\_12** –Intangible services –only in the area of consultancy, accounting, law, management, education or marketing, services related to head offices, advertising, market research and public opinion polling, services in the area of scientific research and development

**GTU\_13** – Transport services and warehouse management services



## Purchase transactions

The records part requires below information to be provided on transaction level in the every each period of VAT settlement, provided that the tax-payer perform the transactions which meet the assumptions from below.

- Special purchase procedures

**IMP** – applied for every import transaction of goods (simplified or standard procedure);

**MPP** – application of mandatory split payment (purchase transaction)

**ZakupVAT\_Marza** – purchase of goods under special VAT margin procedure scheme (description of margin scheme mentioned in the sale section i.e. used/second-hand goods etc.)

- Special sale documents

**MK** – transaction calculated in the VAT return based on the cash accounting method – special procedure for estimation of tax point in Poland;

**VAT\_RR** – transactions made / Invoices issued for flat rate farmers;

**WEW** – internal documents (undefined any specific scope, hence all internal documents should be considered)

## 2.2 Scope of the information in the return part of the SAF-T with return file

The return part will be automatically created based on the records part.

The final(summarized) amount for all specific sale transaction which are/were indicated in current/old VAT return (boxes 10. – 41. – section C) will be provided in the new SAF-T in positions between **P\_10** and **P\_38**.

Subsequently, the file contains the positions which are related with the purchase part of VAT return(box 42. – 51. - sections D.1, D.2 and D.3), namely:

**P\_39** – the position in the new SAF-T file equals to the carried forward amount from previous period position from the current/old VAT return (VAT-7 and VAT-7K).

**P\_40** and **P\_41** – Aggregate amount of input net and VAT charged on the acquisition of goods and/or services recognized as the taxable person's fixed assets

**P\_42** and **P\_43** – Aggregate net and VAT amount in respect to the acquisition of the other goods and/or services

**P\_44** – Aggregate correction of input VAT amount resulting from the acquisition of goods and/or services recognized as the taxable person's fixed assets

**P\_45** – Aggregate correction of input VAT amount resulting from the acquisition of the other goods and/or services

**P\_46** – Aggregate correction of input VAT amount resulting from bad debt relief(in minus)

**P\_47** – Aggregate correction of input VAT amount resulting from bad debt relief (in plus)

**P\_48** – Aggregate input VAT amount to be deducted (sum of position P\_39 – P\_47)



On the next step, file shows final settlement part which covers the position **P-49** until **P\_62** of the new SAF-T which equals to the section E of the current VAT return (box 52. – 62.)

- P\_49** – Amount (tax allowance) spent on the purchase of cash registers, to be deducted in the settlement period, decreasing output tax;
- P\_50** – VAT amount with respect to which tax collection has been waived;
- P\_51** – Payable VAT amount which have to be settled on the Tax Office bank account;
- P\_52** – Amount (tax allowance) spent on the purchase of cash registers, to be refunded in the settlement period;
- P\_53** – Refundable VAT amount (amount of input VAT higher than the amount of output VAT)
- P\_54** – The amount of excess refunded on the bank account provided by the tax payer
- P\_55** – The amount of refund transferred on the VAT account of the tax payer(split payment connected bank account)
- P\_56** – The amount of refund transferred on the bank account of the tax payer within 25 days;
- P\_57** – The amount of refund transferred on the bank account of the tax payer within 60 days;
- P\_58** – The amount of refund transferred on the bank account of the tax payer within 180 days;
- P\_59** – Accounting of refund on the future tax liabilities(position relates to yes(1)/no(0) answer;
- P\_60** – The amount of refundable VAT to be accounted on the future tax liabilities;
- P\_61** – Type of tax liability on which the amount from position P\_60 will be accounted on;
- P\_62** – The amount of refundable VAT to be carry forward to the following period;

Following positions of the new SAF-T equals to the information included in the section F of the current VAT return (box 63.-67.), namely:

- P\_63** – The position is marked when the transactions specified in art. 119 of PL VAT act were carried out in the settlement period (tourism-related services where the taxable base is VAT margin scheme);
- P\_64** – The position is marked when the transactions specified in art. 120 par 4 and 5 of PL VAT act were carried out in the settlement period (supply of second-hand goods, works of art, collector's items or antiques acquired previously by the taxable person within the scope of their business, to be resold, for which the taxable base is the VAT margin scheme);
- P\_65** – The position is marked when the transactions specified in art. 122 of PL VAT act were carried out in the settlement period (supply, Intra-Community acquisition or importation of investment gold, which are exempt from tax under Art.122 sec. 1 of the Act, or –acting as an agent for and on behalf of other entities –participated in the supply of investment gold for its principal, according to Art. 122 sec. 2 of the Act);
- P\_66** – The position is marked when the transactions specified in art. 136 of PL VAT act were carried out in the settlement period (the second-in-turn VAT taxable person, has effected a triangular transaction within the framework of the simplified procedure);
- P\_67** – The position is marked when the rule specified in art. 136 of PL VAT act took place in the settlement period (tax payer who has enjoyed the right to lower the tax due if he/it has paid the entire tax due from his/its VAT bank account by the tax payment deadline);

Position between **P\_68** and **P\_69** were not included in the VAT return previously, nevertheless those indicate the cumulated amounts of bed debt relief on the sales transactions, namely:

- P\_68** – The amount of amended taxable basis resulting from bed debt relief applying;
- P\_69** – The amount of amended output VAT resulting from bed debt relief applying.



At the end of the list, the new SAF-T contains the position for explanation, what was the reason of amending the VAT return (reason of correction):

**P\_ORDZU** – Description of the reason of correcting the VAT return

### **2.3 Penalties for the errors in the new SAF-T file**

Ministry of Finance on the official website ensure that penalties for the errors in the new SAF-T will apply only on the fundamental and deliberate errors (mistakes) resulting from negligence in the new SAF-T creation process.

Once Tax Authorities will discover any inaccuracies in the new SAF-T file, will notify the tax payer and ask for preparation of amendment which eliminate the discovered issues. However, in case of no action after 14 days from the notification receipt, the TA may start process of penalty applying. Hence, not every each small mistake/error will be penalized by the amount of **500 PLN for each mistake/error**, it depends on the action took by the tax payer and what is more important (information resulting from recent news) on the Tax Authority decision, as the current standpoint of the MF sets the approach that the applying of penalty will belong to the individual estimation of the TA officer.

In result, not every each mistake will be penalized(as presented in the previous MF standpoint) but only ones which Tax Authorities will decide to penalize.