



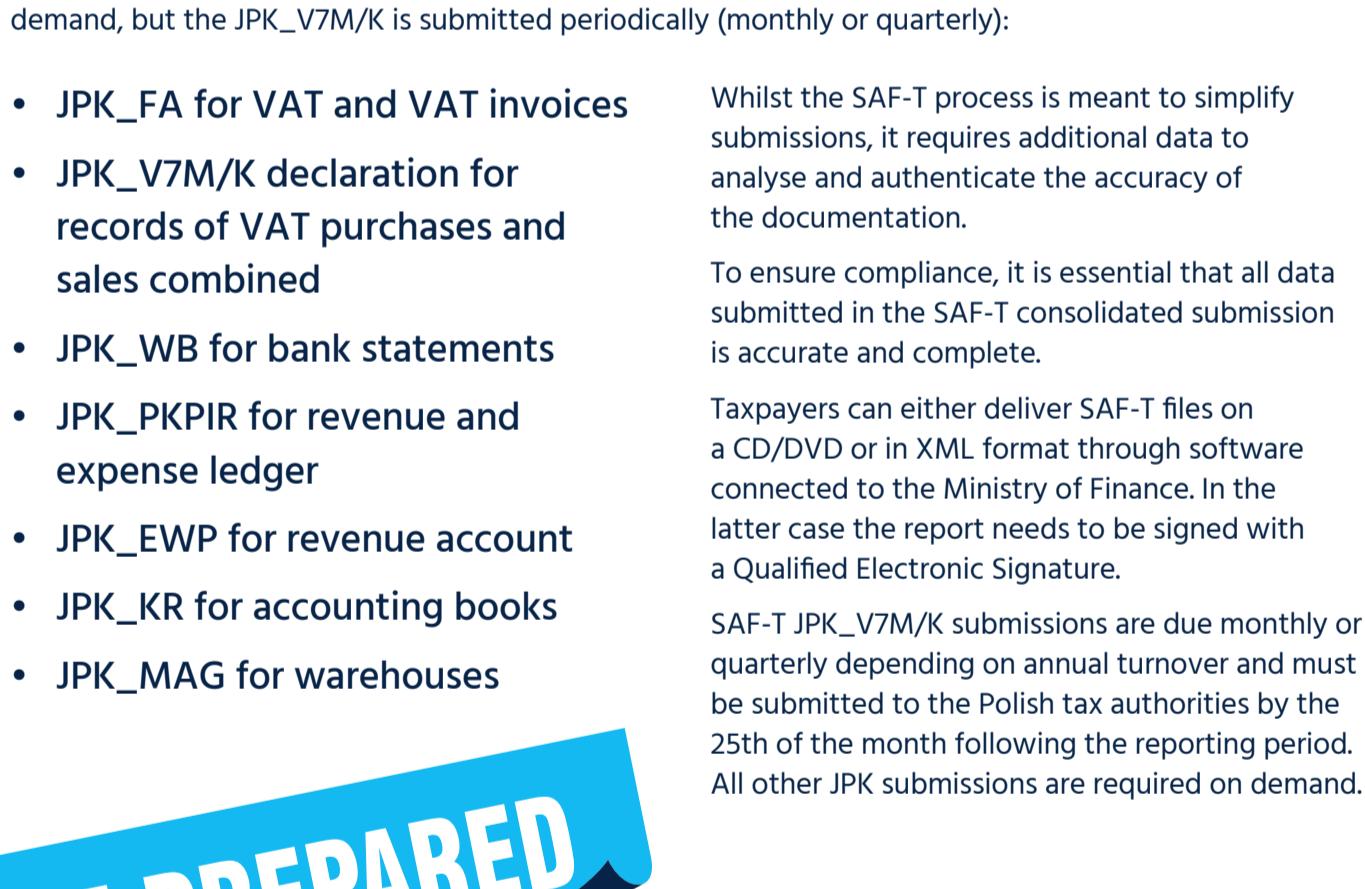
SAF-T POLAND

OVERVIEW

In 2016, Poland's tax authorities announced the implementation of its Standard File for Tax (SAF-T) system, known as Jednolity Plik Kontrolny (JPK).

A new mandatory SAF-T file was introduced in 2020 to replace VAT returns, in an effort to modernise the country's tax system whilst closing the VAT gap and decreasing tax evasion.

WHEN DO I NEED TO COMPLY?



WHAT DO I NEED TO DO?

Understanding the Polish tax system is your first step in maintaining SAF-T compliance.

There are seven Polish JPK structures that taxpayers should be prepared for. Most are required on demand, but the JPK_V7M/K is submitted periodically (monthly or quarterly):

- JPK_FA for VAT and VAT invoices
- JPK_V7M/K declaration for records of VAT purchases and sales combined

- JPK_WB for bank statements

- JPK_PKPIR for revenue and expense ledger

- JPK_EWP for revenue account

- JPK_KR for accounting books

- JPK_MAG for warehouses

Whilst the SAF-T process is meant to simplify submissions, it requires additional data to analyse and authenticate the accuracy of the documentation.

To ensure compliance, it is essential that all data submitted in the SAF-T consolidated submission is accurate and complete.

Taxpayers can either deliver SAF-T files on a CD/DVD or in XML format through software connected to the Ministry of Finance. In the latter case the report needs to be signed with a Qualified Electronic Signature.

SAF-T JPK_V7M/K submissions are due monthly or quarterly depending on annual turnover and must be submitted to the Polish tax authorities by the 25th of the month following the reporting period.

All other JPK submissions are required on demand.

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