



# SAF-T POLAND

## OVERVIEW

In 2016, Poland's tax authorities announced the implementation of its Standard File for Tax (SAF-T), 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 eight 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
- JPK\_FA\_RR for flat rate VAT invoices

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.

**BE PREPARED**

## HOW CAN SOVOS HELP?

Sovos was built to solve the complexities of the digital transformation of tax, with complete, connected product and service offerings for tax determination, continuous transaction controls (CTCs), tax reporting including SAF-T and more.

Through our regulatory knowledge, software and services, we help our customers stay ahead of complex and fast-changing government regulations providing them with the freedom to focus on strategy, innovation and performance of their core businesses.

**Meet VAT compliance obligations accurately and efficiently.**

**Provide global visibility and control to mitigate the risk of audits.**

**Reduce costs through a simplified, standardised and centralised compliance process.**

**Increase flexibility and be ready for future regulatory and business changes.**

Find out how Sovos can ease your digital transition towards Poland SAF-T compliance by contacting our team today.

**CONTACT US TODAY**

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