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From 2017 small and medium enterprises will have to transfer data from the VAT register monthly in the SAF-T structure, while micro-enterprises - from the beginning of 2018.

What is the Standard Audit File-Tax?

Standard Audit File-Tax (SAF-T, pol. Jednolity Plik Kontrolny - JPK) is a company's financial and accounting documentation recording format, in XML standard, which must be submitted to the tax authorities at the time of e-checks.

With the new control method, taxpayers will be required to file all or part of tax ledgers and accounting evidence at the request of the tax authorities electronically in a standardised format using means of electronic communications or computer data carriers.

For more info please contact us by e-mail: info@investmentsgroup.net

The structure of the Standard Audit File-Tax includes 7 areas of the business register. These are:

Structure 1 - ledgers - JPK_KR

Structure 2 - bank statement - JPK_WB

Structure 3 - warehouse - JPK_MAG

Structure 4 - records of purchase and sale of VAT - JPK_VAT

Structure 5 - VAT invoices - JPK_FA

Structure 6 - tax revenue and expense ledger - JPK_PKPIR

Structure 7 - revenues record - JPK_EWP

Transfer of SAF-T files

The transfer of tax ledgers and accounting evidence in electronic form at the request of tax authorities and fiscal control authorities is carried out by means of electronic communication or computer data carriers, taking into account the need to ensure the security, integrity and non-repudiation of data contained in the books.

Entities are required to transmit SAF-T files at the request of tax authorities and fiscal control authorities on the following dates:

- from 1 July 2016. - large enterprises
- from 1 July 2018. - micro-, small and medium enterprises



C O R E

Entrepreneurs will submit **VAT records as a SAF-T** monthly **by the 25th day of the next month**, indicating the month to which the information relates.

Taxpayers clearing quarterly will continue to submit VAT-7 for the quarterly period, and additionally will have to transmit VAT records as a SAF-T (JPK_VAT) for the monthly period.

The obligation to submit the records of purchase and sale of VAT to the tax office in JPK_VAT file applies to all active VAT payers.

The obligation to the monthly transfer of JPK_VAT (record of purchase and sale of VAT) is effective from:

- 1 July 2016. - large enterprises
- 1 January 2017. - small and medium enterprises
- 1 January 2018. - micro-enterprises

Experience of other EU countries

The introduction of SAF-T (JPK) in Poland was based on the experience of solutions successfully introduced into the legal systems of many EU countries (e.g. Austria, Belgium, Denmark, the Netherlands, Lithuania, Luxembourg, Germany, Slovenia, Sweden, Portugal, United Kingdom).

Benefits for taxpayers

The primary objective of the Standard Audit File-Tax is to remove barriers to the transmission of electronic data. As a result this will shorten the inspection time, reduce the burden and cost of such. In many cases, the file transfer will take place only within the framework of the verification activities, after which further control of the taxpayer will not be necessary.

Consequences

Enterprises which, for no good reason, refuse or fail to present tax ledgers or accounting evidence underlying those ledgers in the SAF-T format within a specified time frame will be liable to a fine of PLN 2,800.

Anyone who attempts to thwart or impede the tax authorities' procedures, including especially failure to present tax ledgers, or accounting evidence underlying those ledgers, in the SAF-T format will be liable to a fine from PLN 617 up to PLN 17,769,600.



CORE

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Obligation to transfer the SAF-T

	In the SAF-T structure (at the request of the authority)	Only VAT records in the SAF-T structure (monthly)
<p>MICRO ENTERPRISES:</p> <ul style="list-style-type: none"> · employ fewer than 10 staff members on an annual average, · achieve less than EUR 2 million in net annual revenue or the total assets in the yearly balance sheet do not exceed EUR 2 million. 	1 July 2018	1 January 2018
<p>SMALL ENTERPRISES:</p> <ul style="list-style-type: none"> · employ fewer than 50 staff members on an annual average, · achieve less than EUR 10 million in net annual revenue or the total assets in the yearly balance sheet do not exceed EUR 10 million. 	1 July 2018	1 January 2017
<p>MEDIUM ENTERPRISES:</p> <ul style="list-style-type: none"> · employ fewer than 250 staff members on an annual average, · achieve less than EUR 50 million in net annual revenue or the total assets in the yearly balance sheet do not exceed EUR 43 million. 	1 July 2018	1 January 2017
<p>LARGE ENTERPRISES:</p> <ul style="list-style-type: none"> · employ 250 or more staff members on an annual average, · achieve EUR 50 million in net annual revenue or the total assets in the yearly balance sheet exceed EUR 43 million. 	1 July 2016	1 July 2016