

## Poland publishes draft amendment regarding effective date of new SAF-T regime

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The Polish Ministry of Finance, on 30 November 2018, published a draft of an amendment to the Value Added Tax (VAT) provisions (under which the SAF-T will replace VAT returns. For background on SAF-T, see EY Global Tax Alert, [Poland confirms SAF-T report will be adopted for VAT return obligations](#), dated 1 November 2018.

According to the published draft, the changes will come into force on 1 July 2019. This means that taxpayers will submit the first files in the new structure for the month of July 2019 or for the third quarter of 2019.

The draft proposes amendments to the *VAT Act* aimed at replacing the current VAT returns by a new file in the form of a SAF-T. The extensive SAF-Ts will contain data allowing taxpayers to eliminate submission of the VAT return and will also contain other information necessary for control and analytical purposes. Based on the draft, the local recapitulative statement will also be eliminated (return used for the reporting of sales of the group of products which are settled under local reverse charge), as the relevant data will also be presented in the new SAF-T scheme.

Based on the above, taxpayers will not have to submit two documents: the SAF-T (JPK\_VAT) file and the VAT return, as is currently required. Only one submission is required - a new SAF-T file containing both the data from the VAT register (i.e., as current scheme of SAF-T VAT part) and the data from

the current return e.g., VAT to be paid/refunded/carried forward to the subsequent period. Additionally, it will not be required to enclose attachments to such a return, which are provided for in the current form as well as additional applications appearing in standard returns. The legislator has not presented the scheme in the draft, but it will appear in a separate regulation.

The draft also provides for the regulation of the functioning of the Central Register of Invoices based on SAF-T files. The primary purpose of the Register is to analyze and control the correctness of VAT invoices issued by taxpayers and

to eliminate fraud associated with the practice of issuing “dummy” invoices and preventing VAT frauds transactions. As the register conducted by the Head of the Tax Administration may be shared with other tax offices upon, it is to be expected that the Register will be used by the tax authorities in tax audits.

It should be also mentioned that for reporting incorrect data that will prevent correct verification or for failure to submit the new SAF-T, the taxpayer will be subject to a fine or criminal liability. However, the fine will not be imposed if the data is corrected within 14 days of the tax office's request.

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