

## Poland postpones effective date of new SAF-T regime to 2020

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Over the past several months, the Polish Ministry of Finance has continued the process of replacing the Value Added Tax (VAT) returns with the updated version of the SAF-T.<sup>1</sup> On 7 June 2019, the updated draft was presented to the lower house of the Polish Parliament. In contrast to the prior version, the updated draft postpones the replacement of VAT returns with SAF-T to 2020 (instead of the original target date of July 2019).

Based on the new draft, taxpayers will not have to submit two documents: the SAF-T(JPK\_VAT) file and the VAT return, as currently required, but only one return - a new SAF-T file containing both the data from the VAT register (i.e., as under the 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, taxpayers 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 changes will be effective for the January 2020 settlement, however, only for large businesses i.e., businesses who, in at least in one of two last consecutive years:

- ▶ Employ on average at least 250 employees or
- ▶ Record annual net turnover from the sale of goods, products and services and from financial operations exceeding the equivalent of €50 million in PLN and annual balance sheet total is exceeding the equivalent of €43 million in PLN.

It is important to note that that the thresholds indicated above (employment, turnover, asset value) should be determined globally and not locally. Consequently, many legal entities - even if only VAT registered in Poland - will be obliged to follow the above rules.

If those conditions are not met by the given entity, the obligation will be effective for the July 2020 settlement. Nonetheless, such entities i.e., other than large businesses, may voluntarily follow the new rules by filling the SAF-T in the updated scheme together with VAT returns.

It is also important to note that with respect to the reporting of incorrect data that prevents correct verification as well as the failure to submit the new SAF-T, the taxpayer will be subject to a fine of PLN500 (approx. €120). 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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## Endnote

1. See EY Global Tax Alert, [Poland publishes draft amendment regarding effective date of new SAF-T regime](#), dated 13 December 2018.

For additional information with respect to this Alert, please contact the following:

**EY Doradztwo Podatkowe Krupa sp. k., Warsaw**

- ▶ Dorota Pokrop [dorota.pokrop@pl.ey.com](mailto:dorota.pokrop@pl.ey.com)
- ▶ Mateusz Machalski [mateusz.machalski@pl.ey.com](mailto:mateusz.machalski@pl.ey.com)

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