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THE DAY OF THE LAW

THE REPUBLIC OF POLAND

Warsaw, 18 October 2019

Item 1988

# Launch

**Minister of Finance, Investment and Development1**)

of 15 October 2019

# on the detailed scope of data contained in tax returns and VAT records

Pursuant to Article 99 section 13b and Article 109 section 14 of the Act of 11 March 2004 on the tax on goods and services (Journal of Laws of 2018, item 2174, as amended 2)) the following shall be ordered:

Chapter 1

# general provisions

**§ 1.** 1. The regulation specifies:

1. detailed scope of data contained in
   1. tax returns referred to in art. 99 sections 1-3 of the Act of 11 March 2004 on the tax on goods and services, hereinafter "the Act",
   2. the register referred to in Article 109(3) of the Act, hereinafter referred to as "the register";
2. explanations as to how to fill in and where to submit the tax returns referred to in art. 99 sections 1-3 of the Act, hereinafter referred to as "returns", and the necessary instructions, as well as the manner of showing data in the records sent in accordance with art. 109 sections 3b and 3c of the Act.

The explanations concerning the manner of filling in and place of submitting the declaration and the manner of showing data in the register sent in accordance with Article 109 paragraph 3b and 3c of the Act are specified in the Annex to the Regulation.

Chapter 2

# detailed scope of data contained in the declarations

**§ 2** The declarations shall contain:

1. the designation of the tax office to which the declaration is submitted;
2. identification of the taxpayer;
3. the type of settlement:
   1. monthly - in the case of a declaration made pursuant to Article 99, paragraph 1 of the Act, or
   2. quarterly - in the case of a declaration submitted pursuant to Article 99, sections 2 and 3 of the Act;

1) The Minister of Finance, Investment and Development manages the Department of Government Administration - Public Finance, pursuant to § 1 section 2 item 3 of the Ordinance of the Prime Minister of 26 September 2019 on the detailed scope of activities of the Minister of Finance, Investment and Development (Journal of Laws, item 1841).

2 ) Amendments to the consolidated text of the aforementioned Act were announced in Journal of Laws of 2018, item 2193, 2215, 2244, 2354, 2392 and 2433 and of 2019, item 675, 1018, 1495, 1520, 1751 and 1818.

1. an indication of the period for which the value added tax is accounted for, hereinafter referred to as 'tax':
   1. month and year - for a declaration made under Article 99, paragraph 1 of the Act, or
   2. quarter and year - for the declaration submitted pursuant to art. 99 section 2 and 3 of the Act;
2. the version (code) designation of the declaration to be made on the basis of:
   1. Article 99(1) of the Act or
   2. Article 99, paragraphs 2 and 3 of the Act;
3. the date of preparation;
4. indication of the purpose for which the declaration is to be submitted - submission or correction of the declaration;
5. data necessary to calculate the amount of tax due;
6. data necessary to calculate the input tax;
7. data necessary to calculate the amount of tax or tax refund, together with an indication of how the refund was made;
8. additional settlement data.

§ The identification data of the taxpayer referred to in § 2 point 2 include:

1. Tax ID of the taxpayer;
2. where the taxpayer is:
   1. natural person - indication of the surname, first name and date of birth of the taxpayer,
   2. non-individual taxpayer - full name of the taxpayer;
3. e-mail address.

(2) Declarations may additionally include:

1. contact phone number;
2. the name of the IT system from which the declaration is sent;
3. the reasons for the correction.

§ The data necessary to calculate the amount of tax due, referred to in § 2(8), include

1. the amount of the tax base and, in the cases referred to in points (d-f) and (i-m), the amount of tax due:
   1. tax-exempt supplies of goods and services on national territory,
   2. delivery of goods and provision of services outside the territory of the country, including separately for the provision of services referred to in Article 100 Section 1 Item 4 of the Act,
   3. supplies of goods and services within the territory of the country, taxed at 0%, including separately for the supply of goods referred to in Article 129 of the Act,
   4. supplies of goods and services in the territory of the country, taxed at a rate of 5%, and adjustments made in accordance with Article 89a, paragraphs 1 and 4 of the Act,
   5. supply of goods and services in the territory of the country, taxed at a rate of 7% or 8%, and a correction made in accordance with Article 89a, paragraphs 1 and 4 of the Act,
   6. supply of goods and services in the territory of the country, taxed at a rate of 22% or 23%, and correction made in accordance with Article 89a, paragraphs 1 and 4 of the Act,
   7. the intra-Community supply of goods,
   8. exportation of goods,
   9. intra-Community acquisition of goods,
   10. imports of goods accounted for in accordance with Article 33a of the Act,
   11. import of services, excluding services purchased from VAT taxable persons, to which Article 28b of the Act applies,
   12. import of services purchased from VAT taxable persons to which Article 28b of the Act applies,
   13. supplies of goods for which the purchaser is a taxable person pursuant to Article 17(1)(5) of the Act;
2. the total amount of the tax base constituting the sum of the tax bases specified in point 1, excluding the amount of the tax bases for the provision of services referred to in Article 100(1)(4) of the Act and the supply of goods referred to in Article 129 of the Act;
3. the amount of tax due on the goods included in the natural inventory referred to in article 14 section 5 of the Act;
4. the amount of the refund of the deducted or returned amount spent on the purchase of cash registers referred to in Article 111(6) of the Act;
5. the amount of tax due on intra-Community acquisitions of means of transport, shown in the amount after the date due under point 1(i), to be paid within the period referred to in Article 103(3) in conjunction with point 4 of the Act;
6. the amount of tax on intra-Community acquisition of goods referred to in Article 103(5aa) of the Act, to be paid within the periods referred to in Article 103(5a) and (5b) of the Act;
7. the total amount of tax due, being the sum of the tax due and the refund referred to in points 1(d-f and i-m), 3 and 4, less the tax due and the tax referred to in points 5 and 6.

§ The data necessary to calculate the input tax referred to in § 2(9) include

1. the amount of excess input tax over that due from the previous return;
2. value excluding tax (net) and the amount of input tax on account:
   1. the acquisition of goods and services classified by the taxpayer as fixed assets,
   2. the acquisition of other goods and services;
3. the amount of input tax due to input tax adjustment:
   1. from the purchase of goods and services counted by the taxpayer as fixed assets,
   2. from the acquisition of other goods and services,
   3. referred to in article 89b section 1 of the Act,
   4. referred to in Article 89b section 4 of the Act;
4. the total amount of input tax to be deducted, being the sum of the excess of input tax over that due from the previous return and the amount of input tax referred to in points 2 and 3.

§ The data necessary to calculate the amount of tax or tax refund, together with an indication of the method of making this refund, referred to in § 2(10), include:

1. the amount spent on the purchase of cash registers to be deducted in a given accounting period, including
   1. to be refunded in a given settlement period or increasing the amount of input tax to be carried forward to the next settlement period,
   2. reducing the amount of tax due;
2. the amount of the tax withheld from collection;
3. the amount of tax to be paid to the tax office;
4. the amount of excess input tax over output tax:
   1. to be returned to the account indicated by the taxpayer, together with an indication of how the return was made, as:
      * a refund to the VAT account referred to in Article 87(6a) of the Act, or
      * return within the period referred to in Article 87(6) of the Act, or
      * return within the period referred to in Article 87(2) of the Act, or
      * repayment within the period referred to in Article 87(5a) first sentence of the Act,
   2. to be carried over to the next accounting period.

§ The additional settlement data referred to in § 2(11) include**:**

1. indication that the taxpayer applies for the tax refund to be credited against future tax liabilities, pursuant to Article 76 § 1 and Article 76b § 1 of the Act of 29 August 1997. - Tax Ordinance (Journal of Laws of 2019, item 900, as amended 3)), together with the amount of the credit and the type of tax liability;
2. an indication that the taxpayer performed the activities referred to in Art. 119 of the Act in the settlement period;
3. an indication that the taxpayer performed in the settlement period the activities referred to in Art. 120 section 4 or 5 of the Act;
4. an indication that the taxpayer performed the activities referred to in Art. 122 of the Act in the settlement period;
5. an indication that the taxpayer performed the activities referred to in Art. 136 of the Act in the settlement period;
6. an indication that the taxpayer benefits from the reduction of tax liability referred to in Article 108d of the Act;
7. the amount of adjustment of the tax base and due tax referred to in art. 89a section 1 of the Act.

**§ 8** The declarations contain the following instructions to the taxpayer:

1. "In case of non-payment of the tax to be paid to the tax office within the applicable time limit, or if the tax is not paid in full, this declaration constitutes the basis for the issuance of an enforcement order in accordance with the regulations on enforcement proceedings in the administration";
2. "For telling untruth or withholding the truth and thus exposing the tax to depletion, there is a risk of liability under the Fiscal Penal Code."

Chapter 3

# detailed scope of data contained in the register

**§ 9** The records contain:

1. identification of the taxpayer:
   1. Tax ID of the taxpayer,
   2. where the taxpayer is:
      * natural person - indication of the surname, first name and date of birth of the taxpayer,
      * non-individual taxable person - full name of the taxable person;
2. an indication of the period for which records are kept.

§ The records contain the following data allowing for correct settlement of the tax due:

1. the amount of the taxable base resulting from the following taxable activities, in relation to which the taxpayer is obliged to issue an invoice pursuant to the provisions of the Act, with the exception of invoices documenting activities included in the records referred to in points 8 and 9:
   1. tax-exempt supplies of goods and services on national territory,
   2. supplies of goods and services within the territory of the country, taxed at 0%, including separately for the supply of goods referred to in Article 129 of the Act,

3)Changes in the unified text of the aforementioned Act have been announced in Dz. U. of 2019, items 924, 1018, 1495, 1520, 1553, 1556, 1649, 1655, 1667, 1751, 1818 and 1978.

* 1. intra-Community supply of goods referred to in Article 13(1) of the Act,
  2. exportation of goods;

1. the amount of the tax base and the amount of tax due resulting from the following taxable activities, in respect of which the taxpayer is obliged to issue an invoice pursuant to the provisions of the Act, taking into account and marking the corrections made in accordance with Article 89a(1) and (4) of the Act:
   1. supplies of goods and services within the country, taxed at 5%,
   2. supplies of goods and services within the country, taxed at 7% or 8%,
   3. supplies of goods and services in the territory of the country, taxed at 22% or 23%;
2. the amount of the taxable base resulting from the supply of goods and services outside the territory of the country, including separately for the supply of services referred to in art. 100 section 1 point 4 of the Act;
3. the amount of the taxable amount resulting from the intra-Community supply of goods referred to in Article 13(3) of the Act;
4. the amount of the taxable amount and the amount of tax due resulting from the intra-Community acquisition of goods;
5. the amount of the tax base and the amount of tax due resulting from the import of goods settled in accordance with Article 33a of the Act, confirmed by a customs declaration or import declaration referred to in Article 33b of the Act;
6. the amount of the tax base and the amount of tax due resulting from it:
   1. taxation under a special tax settlement procedure, divided into tax rates:
      * the provision of tourism services,
      * delivery of used goods, works of art, collectors' items and antiques,
   2. supplies of goods and services documented by an invoice issued by a taxpayer in accordance with art. 106e section 5 point 3 of the Act, broken down into tax rates,
   3. import of services, excluding services purchased from VAT taxable persons, to which Article 28b of the Act applies,
   4. import of services purchased from VAT taxable persons to which Article 28b of the Act applies,
   5. supplies of goods for which the purchaser is a taxable person pursuant to Article 17(1)(5) of the Act;
7. the value of sales without tax (net) and the amount of tax due, broken down into tax rates and tax-exempt sales, resulting from collective information from the sales register referred to in Article 111(1) of the Act;
8. the amount of the tax base and the amount of tax due, not documented by invoices and not covered by the obligation to keep records of sales referred to in Article 111(1) of the Act, shown in aggregate amounts, broken down into tax rates and tax-exempt sales;
9. the amount of tax due on the goods included in the natural inventory referred to in article 14 section 5 of the Act;
10. the amount of the refund of the deducted or returned amount spent on the purchase of cash registers referred to in Article 111(6) of the Act;
11. the amount of the tax due on the intra-Community acquisition of means of transport, as shown in the amount of the tax due on the intra-Community acquisition of goods, to be paid within the time limit referred to in Article 103(3), in conjunction with paragraph 4 of the Act;
12. the amount of tax due on intra-Community acquisitions of goods referred to in Article 103(5aa)(a), to be paid within the period referred to in Article 103(5a) and (5b) of the Act;
13. gross sales value of the supply of goods and services taxed on a margin basis in accordance with Article 119 and Article 120 of the Act.
14. In addition to the data referred to in paragraph 1, the records shall contain the following data:
15. from invoices documenting the performance by a taxpayer of taxable transactions referred to in paragraph 1 points 1, 2 and 7(a) and (b) and from invoices or other documents related to taxable transactions referred to in paragraph 1 points 3-5 and 7(c-e):
    1. a number by which the purchaser, supplier or supplier is identified for tax or value added tax purposes, recorded by distinguishing the country code and the numerical letter code,
    2. the name or business name of the buyer, supplier or service provider, subject to paragraph 1(7)(b),
    3. the number of the invoice or document or corrective invoice respectively,
    4. the date of issue of the invoice or document or corrective invoice respectively,
    5. the date of making or completing the delivery of goods or performance of a service or the date of receiving the payment referred to in Article 106b section 1 point 4 of the Act, provided that such date is specified and differs from the date of issuing the invoice;
16. from the customs declaration or from the import declaration referred to in Article 33b of the Act, documenting the import of goods accounted for in accordance with Article 33a of the Act:
    1. the number of the customs declaration or import declaration,
    2. the date of acceptance of the customs declaration or the date of the import declaration,
    3. the name of the consignor in case of a customs declaration.
17. In addition to the data referred to in paragraphs 1 and 2, the records shall contain the following indications:
18. delivery:
    1. alcoholic beverages - ethyl alcohol, beer, wine, fermented beverages and intermediate products, within the meaning of the regulations on excise duty - the designation "01",
    2. goods referred to in Article 103(5aa) of the Act - designation "02",
    3. heating oil within the meaning of the provisions on excise duty and lubricating oils, other oils of CN codes 2710 19 71 to 2710 19 99, excluding products of CN code 2710 19 85 (white oils, paraffin wax) and plastic greases of CN code 2710 19 99, lubricating oils of CN code 2710 20 90, lubricating preparations of CN code 3403, excluding plastic greases of that code - designation '03',
    4. tobacco products, dried tobacco, liquid for electronic cigarettes and novelty products, in the possession of excise duty legislation, the designation "04",
    5. waste - only those specified in items 79-91 of Annex 15 to the Act - designation "05",
    6. electronic devices and parts and materials for them, exclusively specified in items 7-9, 59-63, 65, 66, 69 and 94-96 of Appendix 15 to the Act - designation "06",
    7. vehicles and parts of motor vehicles falling within CN codes 8701 to 8708 and CN 8708 10 only - designation '07',
    8. precious and non-precious metals - only those specified in items 1-3 of Appendix 12 to the Act and in items 12-25, 33-40, 45, 46, 56 and 78 of Appendix 15 to the Act - designation "08",
    9. medicines and medical devices - medicinal products, foodstuffs for special nutritional purposes and medical devices, covered by the notification obligation referred to in Article 37av Section 1 of the Act of 6 September 2001. - Pharmaceutical law (Journal of Laws of 2019, item 499, as amended 4)) - the designation "09",
    10. buildings, structures and land - designation "10";
19. to provide services:
    1. with regard to the transfer of greenhouse gas emission allowances referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading scheme (Journal of Laws of 2018, items 1201 and 2538 and of 2019, items 730, 1501 and 1532) - designation "11",

4)Changes in the unified text of the above mentioned act were announced in Journal of Laws of 2019, item 399, 959, 1495, 1542, 1556, 1590, 1818 and 1905.

* 1. of an intangible nature - exclusively: consulting, accounting, legal, management, training, marketing, head offices, advertising, market research and public opinion polling, in the field of scientific research and development works - the "12" designation,
  2. Transport and warehouse management - Section H of PKWiU 2015 symbol ex 49.4, ex 52.1 - designation '13'.

1. In addition, the records shall include indications concerning
2. delivery by mail order from the territory of the country, referred to in Article 23 of the Act - "SW" designation;
3. the provision of telecommunications, broadcasting and electronic services referred to in Article 28k of the Act - "EE" declaration;
4. existing links between the purchaser and the supplier of goods or services referred to in art. 32 section 2 item 1 of the Act - "TP" designation;
5. Intra-Community acquisition of goods made by the second in the order of the VAT taxable person under a triangular transaction under the simplified procedure referred to in Section XII Chapter 8 of the Act - the designation "TT\_WNT";
6. the supply of goods outside the territory of the country by the second in order of the VAT taxable person under a triangular transaction under the simplified procedure referred to in Section XII Chapter 8 of the Act - the designation "TT\_D";
7. provision of tourist services taxed on the basis of the margin in accordance with Article 119 of the Act - designation "MR\_T";
8. supply of second-hand goods, works of art, collector's items and antiques, taxed on a margin in accordance with Article 120 of the Act - designation "MR\_UZ";
9. the intra-Community supply of goods following their importation under a customs procedure 42 (importation)
   * the designation "I\_42";
10. the intra-Community supply of goods following their importation under a customs procedure 63 (importation)
    * the designation "I\_63";
11. a single-purpose voucher transfer made by a taxpayer acting in his own name, taxed in accordance with Article 8a(1) of the Act - designation "B\_SPV";
12. supplies of goods and services covered by a single-purpose voucher for the benefit of the taxpayer who issued the voucher in accordance with Article 8a(4) of the Act - designation "B\_SPV\_DOSTAWA";
13. the provision of intermediary and other services related to the transfer of vouchers for various purposes, taxed in accordance with Article 8b(2) of the Act - designation "B\_ MPV\_PROWISJA";
14. transaction subject to the split payment mechanism - designation "IPP".
15. The records shall contain the following indications of proof of sale:
16. "RO" - an internal summary document containing sales from cash registers;
17. "ECW - an internal document;
18. "FP" - the invoice referred to in article 109 section 3d of the Act.

§ The records contain the following data allowing for correct settlement of input tax:

1. the net value and the amount of input tax to be deducted from the bases set out in Article 86 Section 2 of the Act, under the conditions set out in the Act, divided into the purchase of goods and services included in the taxpayer 's fixed assets and the purchase of other goods and services;
2. the amount of input tax resulting from input tax corrections referred to in Articles 90a-90c and Article 91 of the Act, broken down into a correction of input tax on the amount of input tax on the amount of input tax on the amount of input tax on the amount of input tax on the amount of input tax on the amount of input tax on the amount of input tax on the amount of input tax on the amount of input tax on the amount of input tax resulting from the corrections of input tax referred to in Articles 90a-90c and Article 91 of the Act:
   1. the acquisition of goods and services classified by the taxpayer as fixed assets,
   2. the acquisition of other goods and services;
3. the amount of input tax resulting from input tax adjustments referred to in Article 89b(1) and (4) of the Act;
4. the acquisition amount:
   1. goods and services purchased from other taxable persons for the direct benefit of the tourist,
   2. second-hand goods, works of art, collector's items and antiques connected with the tax sale on a margin basis in accordance with Article 120 of the Act.
5. In addition, the records shall include indications concerning
6. input tax on imports of goods, including imports of goods accounted for in accordance with Article 33a of the Act - the designation "IMP";
7. transaction subject to the split payment mechanism - designation "IPP".
8. In addition to the data referred to in paragraph 1, the records shall contain data resulting from
9. invoices or other documents:
   1. which are the basis for deducting input tax received by the taxpayer for the purchase of goods and services,
   2. documenting the supply of goods and services for which, in accordance with Article 17(1):
      * point 4 of the Act - the taxpayer is the recipient of their services, and the tax due on this account is the input tax shown in the register,
      * point 5 of the Act - the purchaser is the taxpayer, and the tax due on this account is the input tax shown in the register,
   3. documenting the intra-Community acquisition of goods referred to in Articles 9 and 11 of the Act, and the tax due on this account constitutes input tax for the taxpayer,
   4. received by a taxpayer for the purchase of goods and services from other taxpayers for the direct benefit of the tourist;
10. invoices referred to in Art. 116 section 2 of the Act, which result in a lump-sum tax refund referred to in Art. 116 section 6 of the Act, constituting input tax for the taxpayer;
11. customs documents or decisions referred to in Article 33(2) and (3) and Article 34 of the Act, from which the tax constituting input tax in a taxpayer results;
12. the import declaration referred to in Article 33b of the Act, which results in the tax constituting input tax for the taxpayer;
13. invoices received by a taxable person in respect of purchases of goods and services referred to in paragraph 1(4), or documents showing the acquisition of goods referred to in paragraph 1(4)(b).
14. Data from invoices or other documents referred to in section 3 point 1 and from invoices referred to in section 3 point 5 include:
15. the number by which the supplier is identified for tax or value added tax purposes, recorded by distinguishing the country code and the numerical letter code;
16. the name of the supplier or service provider;
17. invoice or document number;
18. the date of issue of the invoice or document;
19. the date of receipt of the invoice or document.
20. The invoice data referred to in paragraph 3(2) shall include:
21. tax identification number or PESEL number of the supplier or service provider;
22. the name of the supplier or service provider;
23. the invoice number;
24. the date of the invoice.
25. The data from the documents referred to in paragraph 3(3) and (4) shall include:
26. the number of the customs declaration, closure account, import declaration or decision;
27. the date of the customs declaration, closure account, import declaration or decision;
28. the name or business name of the consignor or exporter.
29. The data from the documents referred to in paragraph 3(5) shall include:
30. document number;
31. the date of the document;
32. the name of the supplier or service provider.
33. The records referred to in paragraph 1 shall contain the following indications of proof of acquisition:
34. "VAT\_RRR - RR VAT invoice referred to in Article 116 of the Act;
35. "ECW - an internal document;
36. "MK" - an invoice issued by a taxable supplier who has opted for the cash accounting method as defined in Article 21 of the Act.

Chapter 4

# last provision

**§ 12** The Regulation shall enter into force on 1 April 2020.

Minister of Finance, Investment and Development: *J. Kwieciński*

Annex to the Regulation of the Minister of Finance, Investment and Development of 15 October 2019. (item 1988)

EXPLANATIONS ON HOW THE DECLARATION IS TO BE COMPLETED AND WHERE IT IS TO BE SUBMITTED AND HOW THE DATA IS TO BE SHOWN IN THE RECORDS TRANSMITTED

IN ACCORDANCE WITH ART. 109 UST. 3B AND 3C LAWS

* 1. **explanations to the declassification**

1. **general clarifications**
   1. Amounts from individual items of the declaration shall be rounded to the nearest whole zloty in such a way that the ends of amounts less than 50 groszy shall be disregarded and the ends of amounts 50 groszy and more shall be increased to the nearest whole zloty in accordance with Article 63 § 1 of the Act of 29 August 1997. - Tax law.
   2. Data for date indication are given in the order of year, month, day.
   3. All negative figures are preceded by a minus sign ( - ).
   4. In the declaration submitted for the first time in a given month/quarter, in which period the taxpayers did not make any transaction affecting the tax, 0.00 is entered.

# Place of submission and period for which the tax is to be settled

* 1. The designation in the declaration of the tax office to which the declaration is submitted, as defined in § 2(1) of the Regulation, shall be understood as the entry of the tax office competent for the purpose:
* address of the registered office of the taxpayer, if the taxpayer is a legal person or an organizational unit without legal personality,
* residence, if the taxpayer is a natural person.

If the taxpayer does not have a seat of business activity or a permanent place of business activity in the territory of the country, the Second Tax Office Warsaw-Śródmieście is entered. Where persons who do not have a registered office in the territory of the country have a permanent place of business in that territory, the jurisdiction of the tax authorities is determined according to separate rules. The tax office to which the declaration is submitted shall be understood as the tax office with the help of which the head of the tax office competent for the taxpayer performs his tasks.

* 1. The period for which the tax is settled shall be understood as the year and month for which the tax return is submitted by taxpayers who settle monthly, and in the case of taxpayers who settle quarterly - the year and quarter for which the return is submitted.

# identification of the taxable person and optional data

* 1. Among the identification data specified in § 3 section 1 of the Ordinance, the e-mail address shall be understood as the e-mail address of the taxpayer or a person representing the taxpayer.
  2. The contact telephone number of the taxable person or a person representing the taxable person and the name of the IT system from which the return is sent, and the reasons for the correction, shall be provided on an optional basis by the taxable person.

# calculation of the tax due

* 1. The part of the tax return concerning the calculation of the amount of tax due shows all taxable activities (the amount of the tax base and the amount of tax due), for which the tax obligation arose in the settlement period for which the return is submitted, after taking into account the adjustments resulting from tax regulations, if they affect the settlement in that period. This also applies to activities carried out outside the territory of the country, in respect of which there is a right to a reduction in output tax or a refund of input tax.
  2. The data referred to in § 4(1) and (3) to (6) of the Regulation shall be provided by the taxpayer in the declaration in case when particular activities specified in these regulations occurred at the taxpayer during a given settlement period.

# calculation of input tax

* 1. With respect to data necessary to calculate the amount of input tax, only the value of goods and services and the amount of input tax (including adjustments) should be shown in such an amount that the taxpayer is entitled to deduct input tax from the tax due or to a refund of input tax, in accordance with the rules set forth in Articles 86-92 of the Act, taking into account executive regulations, in the settlement period for which the return is submitted.
  2. The data referred to in § 5(2) and (3) of the Regulation shall be provided by the taxpayer in the declaration if the events specified in these provisions occurred at the taxpayer's during a given settlement period.

# calculation of tax or tax refund

* 1. The taxpayer shows the amount of excess of input tax over the refund due on the account indicated by him/her, together with an indication of the method of making the refund, by selecting a specific checkbox:
* a refund to the VAT account referred to in Article 87(6a) of the Act, or
* return within the period referred to in Article 87(6) of the Act, or
* return within the period referred to in Article 87(2) of the Act, or
* repayment within the period referred to in Article 87(5a) first sentence of the Act.
  1. A taxable person's choice of a refund to a VAT account is equivalent to the submission of an application, if the provisions of the paragraph require such an application.
  2. The amount of the excess of input tax over the amount due to be carried forward to the next settlement period, referred to in § 6(4)(b) of the Regulation, shall be understood as the difference between the total amount of input tax and the total amount of output tax that the taxpayer carries forward to the next settlement period.
  3. The data referred to in § 6 of the Regulation shall be provided by the taxpayer in the declaration if the events specified in this provision occurred at the taxpayer's during a given settlement period.

# additional settlement data

* 1. The data referred to in § 7 of the Ordinance shall be provided by the taxpayer in the declaration if the activities specified in this provision occurred at the taxpayer's during a given settlement period.

**ii. the way in which the data are presented in the records**

1. In the case of its transmission, the purpose of transmission shall be indicated by marking the transmission of the records or its correction.
2. In the records sent for the first time in a given month, in which period the taxpayers did not make any transaction affecting the tax, 0.00 is entered.
3. The taxpayer shows in the register data concerning the taxable activities referred to in the Regulation, carried out in a given settlement period. The fields in the register concerning transactions which were not executed by the taxpayer are left blank.
4. Data for date indication are given in the order of year, month, day.
5. All negative figures are preceded by a minus sign ( - ).
6. A taxpayer shows data in the records that allow for the settlement of input tax only to the extent that he is entitled to deduct input tax from output tax or to a refund of input tax, for the purposes of the provisions of Articles 86-92 of the Act, taking into account executive regulations, in a given settlement period.
7. The data referred to in § 10 section 1 and § 11 section 1 of the Regulation are presented in Polish zloty.
8. The data referred to in § 10(1)(1)(c) and (4) of the Regulation shall be shown under a single heading - intra-Community supply of goods.
9. In the case of supplies of goods and services and possession of proofs of sale or purchase to which the signs referred to in § 10(3) to (5) and § 11(2) and (8) of the Regulation apply, taxpayers shall indicate any type of signs concerning those transactions or proofs.
10. In the case of input tax adjustments referred to in Articles 90a-90c and Article 91 of the Act, which a taxpayer recognizes in the records in accordance with § 11 section 1 item 2 of the Regulation, they should be recognized collectively with respect to all events covered by the adjustment, broken down into the adjustment of input tax on the purchase of goods and services included in the taxpayer's fixed assets and the adjustment of input tax on the purchase of other goods and services.
11. In the case of gross sales value of supplies of goods and services taxed on the basis of the margin referred to in § 10.1.14 of the Ordinance, individual margins (including negative margins) and the tax due on individual margins should be shown (for negative margins the tax is "zero"). In the case indicated above, the tax base in a given accounting period is equal to the sum of the individual values of the margins, while the tax due in a given accounting period is not the sum of the individual tax amounts, but should be calculated on the established tax base each time.
12. The data referred to in § 10 Sec. 1 and 2 and § 11 Sec. 1 and 3-7 of the Regulation shall be disclosed if the activities specified in these provisions occur in a given settlement period.
13. Taxpayers include invoices and documents according to the date on which the tax bond was created in the records allowing for tax settlement. This also applies to the taxpayers referred to in Art. 99 sections 2 and 3 of the Act who send the records in accordance with Art. 109 section 3c of the Act for the first and second month of the quarter - these taxpayers include in the records for each of these months the events in accordance with the date when the tax obligation arose, regardless of the fact that the settlement of the quarter will take place in a declaration submitted together with the records in the third month of the quarter.