

Kalendarz najważniejszych zmian w podatkach w 2020 r.

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There were supposed to be simplifications in VAT, there will be difficulties

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Source: iStock

From April 2020, large entrepreneurs, and from July, all taxpayers will submit new types of JPK_VAT files instead of VAT returns. It was supposed to be a great help for taxpayers. Meanwhile, it turns out that companies will not have any easier. New documents will require much more detailed information.

Changes in JPK_VAT reporting that will come in 2020 are promoted by the Ministry of Finance as a facilitation. The separate submission of JPK_VAT files and VAT returns and VAT declarations only in electronic form – according to the government – The reality, however, will not be so rosy – employment expert explains that reading the provisions of the new investment and development on the detailed s

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records of tax on goods and services **suggests that the new principles of keeping records and its reporting will cause taxpayers many problems**, not only of nature interpretation.

Companies will have additional responsibilities

In the regulation, the legislator has indicated a number of additional markings that the taxpayer will be obliged to include in the register on the basis of which the tax due will be settled.

- Replacing the VAT declaration with new uniform control files (JPK) will be a complicated task - says Krzysztof Czekał. In his opinion, the new obligations will require significant system changes.

Special symbols will need to mark selected sales and purchasing receipts. In addition, there will be an obligation to identify selected transactions and mark them in the record of tax due.

Read in LEX: VAT 2020 - a guide to changes>

Special designation of goods and services

- They will receive their markings, among others waste delivery (code 05); electronic devices and parts and materials thereof (code 06); medicines (code 09); buildings, structures and land (code 10); providing intangible services only: consulting, accounting, legal, management, training, marketing, head offices, advertising, market and public opinion research, as well as services in the field of scientific research and development works (code 12) - explains Arkadiusz Łagowski, tax advisor, partner at Martini i Wspólnicy law office.

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However, this is not the end. It will also have to mean, among others: providing telecommunications, broadcasting and electronic services (EE code); transactions where there are connections between the buyer and the supplier of goods or services referred to in art. 32 section 2 point 1 of the VAT Act (TP code) and many other transactions, including those subject to the mandatory split payment mechanism (MPP code).

Conditions difficult to meet

Taxpayers will therefore be required to mark specific types of goods supply and services in the system. However, as emphasized by Arkadiusz Łagowski, **in the case of sales invoices it may be difficult but possible to implement**, because you can assign appropriate codes to invoices documenting specific supplies of goods or rendering of services. However, the question arises whether the obligation to issue such indices will also apply to purchase transactions resulting in the need to prove the tax due (e.g. import of services by the taxpayer).

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According to the expert, in such a situation it would be necessary to analyze the purchases made each time to properly show them in JPK_VAT. The argument that the lack of indexing will not apply to purchases is that there is no justification for treating domestic and foreign purchases from different contractors in a different way, and the former will not be indexed. **In addition, the regulations speak about the supply and provision of services and not about WNT or import of services.** On the other hand, there are doubts because importing services is also providing services. - These doubts should be clarified as soon as possible by the Ministry of Finance. **There is less and less time for possible changes in the systems.** However, each change requires not only time, but also employee involvement and financial outlays - emphasizes Arkadiusz Łagowski.

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Sales audits will be required

As Krzysztof Czekaj from GWW emphasizes, entrepreneurs are already facing a rather difficult and time-consuming task of conducting a kind of sales audit in terms of introducing changes in order to adapt financial, accounting and invoicing systems to new ones require a JPK_VAT structure. - **It seems that without such an operation, ensuring the correctness of the transferred files according to the new JPK_VAT structure will be practically impossible .** Therefore, it is difficult to say that the new requirements and the elimination of separate VAT returns constitute a special facilitation for taxpayers - sums up the expert.

See the procedure in LEX: Obligation to submit VAT data on a monthly basis in the format of the Uniform Control File>

Problem with tax due

The analysis of the provisions of the Regulation also leads to the conclusion that taxpayers purchasing goods and services, in respect of which the buyer is the entity obliged to settle VAT due (e.g. import of services, WNT) will have to identify whether the goods or services purchased fit in the catalogs of goods and services that should be marked with an appropriate code in the register on the basis of which the tax due will be settled. - **Considering that the description on the invoice documenting a given purchase may not be very precise, taxpayers may be forced to verify what they actually buy and whether these goods and services should be additionally marked in the register or not** - emphasizes Krzysztof Czekaj. The question arises whether this was the purpose of the Ministry of Finance or whether this obligation arose "by the way."

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