

# Kalendarz najważniejszych zmian w podatkach w 2020 r.

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## Corrective invoices all the time full of doubts

Krzysztof Koślicki

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**The corrective invoice must reach the recipient, who must confirm receipt. Without this, the issuer of the document will not correct VAT settlements. However, the regulations do not specify what evidence is meant. The latest interpretation indicates that the tax office will accept any type of confirmation. However, receiving an invoice is something other than reading its content.**

The taxpayer should take actions to obtain confirmation of receipt of the correcting invoice by the buyer. The concept of receiving an invoice should not be construed narrowly, however, as mere delivery to the buyer, but as delivery to the buyer and his acquaintance with the content of the document. Such a conclusion results from the recently issued interpretation of the director of the National Tax Information No. 0111-KDIB3-3.4012.534.2019.1.PJ.

It concerned the answer to the question of whether, in the event of receipt of an e-mail confirmation of receipt of a message, which contained a corrective invoice in pdf format, it can be considered that the taxpayer has confirmation of receipt of a corrective invoice by the buyer of the good or service.

### **Correction invoice sometimes necessary, confirmation always necessary**

The director of KIS pointed out that confirmation of receipt of a corrective invoice plays an important role in the value added tax system, as it prevents unjustified reductions of the tax base and the amount of tax at the supplier. He also explained that the taxpayer should take steps to obtain confirmation of receipt of the correcting invoice by the buyer. **Reduction of the tax due without having the appropriate confirmation is possible only if obtaining such confirmation within a reasonable time is impossible or excessively difficult.** In such a situation, however, the taxpayer must have documentation confirming the attempt to deliver the correcting invoice and show that the tax base has actually been reduced and that he has exercised due diligence to ensure that the buyer has the invoice correction and has read it. The tax authority also noted that the provisions of the VAT Act do not specify in what form the buyer is to confirm receipt of the corrective invoice. It is important, however, that the seller of goods or services, for the purposes of settling sales tax, has information that would clearly show that the buyer has received an invoice correcting the sale.

**See also: New JPK\_VAT with declaration from April >>**

### **Acknowledgment of receipt of the e-mail may be sufficient**

Arkadiusz Łagowski, tax advisor, partner at Martini & Partners reminds that, as a rule, the VAT base is reduced in the settlement period in which the buyer of the goods or services received a correcting invoice.

The expert also notes that for some time the tax authorities have confirmed that in the case of a corrective invoice delivered electronically, such proof of receipt **may be information about the receipt of the** correcting invoice by e- **mail** . It is an automatic confirmation generated when an e-mail is received.

### **Liberal tax office**

- The director of the National Treasury Information has already presented a similar or **even more liberal position in other interpretations** - notes Radosław Maćkowski, tax advisor and co-creator of MVP TAX. As an example, it indicates Interpretation No. 0114-KDIP1-3.4012.51.2019.1.JG of February 15, 2019. The tax authority stated in it that in the case of in-corrective correction invoices issued by the taxpayer in electronic form, which will be made available by the exhibitor (upon prior with the consent of the client) on his individual account in the client's panel and which will be additionally sent as attachments to the electronic message, the moment of obtaining confirmation of receipt of invoices by the client will be able to be recognized by the exhibitor the moment of placing the documents on the portal.

## Due diligence required

- However, it is worth paying attention to the judgment issued by the Supreme Administrative Court of February 5, 2019, reference number act I FSK 230/17. The court confirmed in it that the possible failure to receive a response message on the delivery of a message while not receiving an error message in the process of delivery of the message (e-mail) cannot be considered as confirmation of receipt of a correcting invoice by the contractor - notes Arkadiusz Łagowski.

In his view, **in such situations the taxpayer should indicate the circumstances that would indicate that he has taken any action to obtain confirmation of receipt of invoice correction by the buyer of the goods**. It is therefore important to exercise due diligence to make sure that the contractor has the invoice correction and is familiar with its content.

This problem is unfortunately not the only one. January changes in documenting sales, issuing receipts and invoices or exercising due diligence still raise many doubts. However, this is not all. April and July also require solid preparation. [Read more>](#)