

JPK_VAT with the declaration

What is JPK_VAT with a declaration, who and when submits it, how to fill it in and send it

What is JPK_VAT with a declaration

JPK_VAT with the declaration is an electronic document that will consist of two parts. It will include both VAT records (a set of information on purchases and sales, which results from the entrepreneur's VAT records for a given period), as well as a VAT declaration (VAT-7 and VAT-7K declaration).

Who and when will submit JPK_VAT

JPK_VAT, which will cover the declaration and registration parts, will be submitted by all taxpayers registered as active VAT taxpayers for the periods:

- from April 1, 2020 - large enterprises obligatory, while others voluntarily,
- from July 1, 2020 - mandatory for all taxpayers (large, medium and small enterprises and micro-entrepreneurs).

If small and medium-sized enterprises and micro-entrepreneurs take advantage of the option of submitting JPK_VAT for the periods from April 1, 2020, then they will not be able to return to settlement on the previous terms.

From July 1, 2020 it will not be possible to submit VAT-7 and VAT-7K declarations otherwise than via JPK_VAT.

Application of JPK_VAT

JPK_VAT, which includes the registration and declaration parts, will apply to VAT settlements currently made in the VAT-7 and VAT-7K declarations.

However, it will not apply to the shortened VAT declaration in the scope of flat taxed passenger tax services (VAT-12), as well as other tax declarations to which the current regulations will apply (e.g. VAT-8, VAT-9M, VAT-10 or VAT -14).

What will JPK_VAT contain

JPK_VAT will contain:

- a set of information about purchases and sales, which results from VAT records for a given period,
- items from the current VAT-7 (VAT-7K) declaration,
- additional data that is needed to analyze the correctness of the settlement.

Preparation and sending of JPK_VAT

The entrepreneur will prepare and send only one file that will contain the registration and declaration parts (items from current VAT-7 / VAT-7K declarations).

JPK_VAT will be submitted only in electronic version for monthly periods, up to the 25th day of the month for the previous month (unless the 25th day of the month falls on Saturday or a public holiday, then you have time to the first business day).

Two JPK_VAT variants will apply:

- JPK_V7 M - for taxpayers who pay **monthly** and



- JPK_V7 K - for taxpayers who pay **quarterly** .

JPK_VAT with the declaration will be possible to sign:

- qualified signature (Polish or other EU country),
- trusted profile,
- authorization data.

After submitting the correct JPK_VAT, the taxpayer will be able to download the Official Receipt Certificate (UPO).

Quarterly settlements

Taxpayers who settle on a quarterly basis and are required to submit JPK_VAT will only fill in the registration part for the first 2 months of each quarter. However, after the end of the quarter, they will complete the registration part for the third month of the quarter and the JPK_VAT declaration part for the entire quarter.

Example of monthly billing

JPK_VAT for January - the entrepreneur will send by February 25

JPK_VAT for February - the entrepreneur will send by March 25

JPK_VAT for March - the entrepreneur will send by April 25

Example of quarterly settlement

JPK_VAT only the record part for January - the entrepreneur will send by February 25

JPK_VAT only the record part for February - the entrepreneur will send by March 25

JPK_VAT the record part for March and the declaration part for January, February and March - the entrepreneur will send by April 25

Thanks JPK_VAT

- instead of, as at present, the entrepreneur submits separately VAT-7 or VAT-7K declarations with attachments and separately JPK_VAT information, will send one JPK_VAT file, performing two obligations in total. There will be no need to generate two files, place two authorization signatures, make two shipments and wait twice for UPO. Instead of two, just one,
- the entrepreneur will not submit separately duplicate information,
- reporting burdens for VAT taxpayers will decrease, which will simplify settlements with the tax office,
- the number of documents processed in the National Tax Administration (KAS) IT systems will decrease,
- the number of tax audits and proceedings will be limited and the time of performing inspection activities will be shortened,
- each VAT settlement will be automatically verified in terms of the correctness of the amounts of due and input tax shown, without involving the taxpayer.

[Brochure - JPK_VAT with declaration \(PDF, 2150 kB\)](#)

Information brochure regarding the JPK_VAT structure with a declaration

[XML document structures - the new JPK_VAT](#)

XML document structures can be downloaded by clicking on the name of a specific structure by displaying its code in XSD format on the screen.

[JPK_VAT](#)

JPK_VAT, JPK on demand, JPK structures, tools for creating and sending JPK_VAT, e-microfirms application

[JPK on request](#)

What is JPK on demand, who and when transmits it



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