

analyzes

Whitelist - a chance to relax after the first weeks of new sanctions

Tax alert (4/2020) February 14, 2020

There have been new sanctions for over a month for improper fulfillment of obligations related to from the so-called Whitelist. To avoid sanctions, companies must carefully verify that the bank accounts of contractors are consistent with the data contained in the MF database. The electronic list of VAT taxpayers on the one hand is intended to facilitate due diligence, on the other it is also an additional administrative burden, which if neglected may result, among others no possibility to settle tax costs. Given the scale of the problems arising from the new regulations, the Ministry of Finance decided to slightly soften their content. The draft amendment act has already been discussed by the Sejm of the Republic of Poland.

The beginning of the year with sanctions

Let's remind - from January 1 this year. payment of an invoice for transactions with a value exceeding 15 thousand zlotys on the account of a contractor who is not on the list kept by the Head of the National Tax Administration may cause:

- it is not possible to classify payments as tax deductible in the part in which it was made without the account on the White List;
- joint and several liability for tax arrears of the supplier or service provider in relation to the proportion of VAT attributable to the supply of goods or services, documented by an invoice which has been paid without the invoice on the White List.

Avoiding sanctions for making payments to an account that does not appear on the electronic list of VAT taxpayers is currently possible, provided that the taxpayer submits a relevant notification to the head of the tax office competent for the invoice issuer within three days from the date of ordering the transfer.

The first weeks of the above sanctions show that one of the key problems facing taxpayers is the process of generating and archiving full documentation confirming that the accounts of individual contractors were on the list as at the day of ordering transfers. Currently, tools that significantly improve verification are available on the market. When choosing one of them, special attention should be paid to, among others whether it enables checking data provided by contractors in the event of mass payments (some tools

What are the most common taxpayer concerns about the White List?

Find out the answers to the most important questions

Regulations regarding the White List for amendment - what changes should be expected?

The draft amendment to the regulations developed by the Ministry of Finance concerns several areas of functioning of current regulations. It provides, among others no sanctions related to payment to the account of the contractor who is not on the White List in the case of:

- the use of the split payment mechanism (currently a transfer in a *split payment* system only excludes joint and several liability for the obligations of the supplier or service provider in the field of VAT, but does not exclude the risk of no cost under the Income Tax Acts),
- invoices documenting intra-Community acquisition of goods, import of goods, import of services or delivery of goods settled by the buyer (covered by the *reverse charge* mechanism),
- transfers to own economy or cession accounts of banks and cooperative savings and credit unions (SKOK), if receiving the information on the account number to be paid, the taxpayer will be informed by the bank, SKOK or invoice issuer that the said account belongs to the above group.

In addition, the deadline for submitting a notification about making a transfer to an account that is not included in the list of VAT payers **is to be** extended to **seven days** . The authority to which such notification should be submitted will also be changed - the **head of the tax office of the taxpayer making the transfer will be appropriate** , which should greatly simplify this process.

Pursuant to the assumptions of the bill, a **substantial part of the amended regulations will enter into force on April 1 this year**. The good news is that at this stage the legislator provided for favorable transitional provisions in regulations regarding the possibility of avoiding sanctions excluding the settlement of tax costs in the case of transfers carried out under the *split payment* mechanism , so that they take **effect from January 1 this year**.

Despite the fact that the legislative process has not ended so far, companies may consider implementing split payments as a way to reduce the risk of imposing this sanction - an alternative to submitting to the authority.

Whitelist - our solution

Based on many years of experience in building and implementing tax IT solutions, we have created the taxCube™ WhiteList application (taxCube™ WL) allowing for mass, automated and instant verification of data from the White List.

More about taxCube™ WhiteList (taxCube™ WL)

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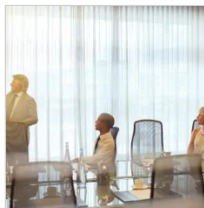
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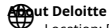
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