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author: **Lukasz Zalewski** 27.02.2020, 06:42; Update: 27.02.2020, 06:43

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If the seller does not mark the invoice with the words "split payment mechanism" despite such an obligation, the buyer can correct this error by issuing a corrective note - confirmed the director of the National Tax Information.

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If the seller does not mark the invoice with the words "split payment mechanism" despite such an obligation, the buyer can correct this error by issuing a corrective note - confirmed the director of the National Tax Information.

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Earlier, the finance minister also indicated this possibility in tax explanations of December 23, 2019.

An individual interpretation was requested by the city, which feared new sanctions related to the obligatory split payment introduced from November 1 last year. We would like to

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remind you that the buyer is obliged to pay in the split payment for an invoice with a value exceeding PLN 15,000. PLN gross, when it concerns at least one good or service listed in Annex 15 to the VAT Act. If the buyer does not pay in the split payment, he faces sanctions: joint and several liability for VAT not paid to the tax office by the seller, 30% VAT sanction, no possibility to classify expenditure as tax deductible costs and a fiscal penalty.

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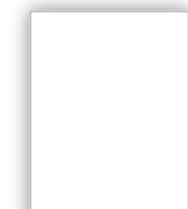
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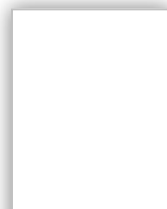
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