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Jan Sarnowski: if e-invoices work, they can replace JPK





Jan Sarnowski, deputy minister of finance and plenipotentiary of the minister of finance for international cooperation in VAT

press materials

Monika Pogroszewska

[WRITE TO THE AUTHOR](#)

Poland can fight VAT carousels more effectively thanks to cooperation with EU countries. The next stage of sealing the tax system will be e-invoices and e-receipts - says Jan Sarnowski, deputy minister of finance and the minister's representative for international cooperation in VAT.

Poland offers EU countries cooperation in combating the VAT gap. What will it consist of?

The condition of effective VAT sealing in the European Union is the exchange of information, experience and technological tools. That is why for the first time in history we are creating a forum that will allow such exchange. The interest is enormous, because we all face similar problems. We note the unfavorable phenomenon of pushing tax carousels from one country to another where sealing measures are not so advanced.

What exactly will the exchange be about?

We offer tools that from 2015 to 2018 have allowed us to significantly reduce the VAT gap - from 24 to 12.5 percent, and our preliminary estimates say the gap will fall to 12.1 percent. in 2019 It is primarily JPK and STIR (Clearing House Teleinformation System). It is true that JPK was previously active, among others in Spain and Portugal, but Poland has developed it a lot, especially by developing solutions to analyze the

collected data. Thanks to the analytical software created in Poland, we can identify fictitious turnover and false invoices that are used for tax evasion. In turn, STIR is our proprietary pioneering solution that allows you to monitor the flow of bank accounts on an ongoing basis and, if you suspect, block the cheater's account.

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What will we get in return?

We want to use the experience of other countries to avoid mistakes and unnecessary financial outlays. We are interested in many solutions, including Italian e-invoices and Croatian e-cash registers. We expect the result to be bilateral agreements on in-depth cooperation. To date, such agreements exist only in a few countries. They were signed by Spain and Portugal, as well as the Czech Republic and Slovakia, which exchange not only technology but also information on tax criminals.

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AQUARELLE



Which countries have declared their participation?

Many countries, especially from our region, are interested in cooperation, and they also want to increase VAT revenues. Certainly it will be Lithuania,

Latvia and Estonia, Bulgaria as well as the Czech Republic and Slovakia, which have proven in practice that such cooperation brings results.

The meeting in Warsaw was attended by heads of tax administrations of most European Union countries and directors of legislative departments. We hope that within a few months we will start the negotiation process with all interested countries.

From this conclusion that EU countries do not want to wait for the proposals of the European Commission?

The European Commission itself encourages member states to similar initiatives. Our proposal is in accordance with the European Union regulation on the exchange of information on VAT. We want to support the Commission's efforts by implementing regional solutions. We also hope that they will become a pilot of wider changes in European Union law.

Let us also remember that the goal of the European Commission is to seal VAT throughout the Union. It is a long-term process that requires unanimity. Meanwhile, in practice, the problem is to gather a coalition of states that would be able to explain the need for changes in EU regulations and negotiate their adoption and implementation in all European Union countries.

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Can the thesis be put forward that the space for VAT sealing at the national level has already run out?

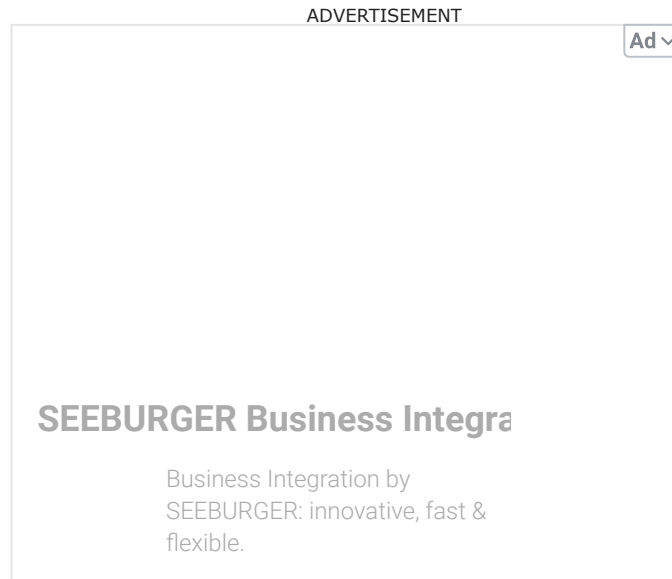
No. International cooperation is a complement to the activities carried out in the country, not the last resort. The glass ceiling for sealing the tax system is no data. Therefore, any additional volume of information that can be analyzed increases the speed of detecting tax criminals.

Further data acquisition paths are also emerging in the country. We are waiting for the effects of implementing online cash registers, which have been operating since the beginning of this year, including in car workshops and at gas stations. From July 2020 and January 2021, further industries will implement them. This solution will also bring measurable effects. It will detect, among others money laundering, when, for example, a small amount of money is added to a cash register restaurant at the end of the day, which has nothing to do with real traffic.

You mentioned e-invoices. Is this a solution similar to that introduced in April 2019 in public procurement?

For now, we are at the stage of study work, we are considering various variants. We treat the implementation of e-invoicing in public procurement in a government-to-business relationship as a pilot. Currently, public administration units, i.e. contracting entities, cannot refuse to receive e-invoices from contractors. For entrepreneurs, e-invoicing is voluntary. E-invoices allow for automatic sending and processing of information in financial and accounting systems. The Electronic Invoicing Platform is used to send them. A similar path was followed by Italians, who also began

with the implementation of e-invoices in relations between administration and business. When this solution worked, they made it available to business, also on a voluntary basis.



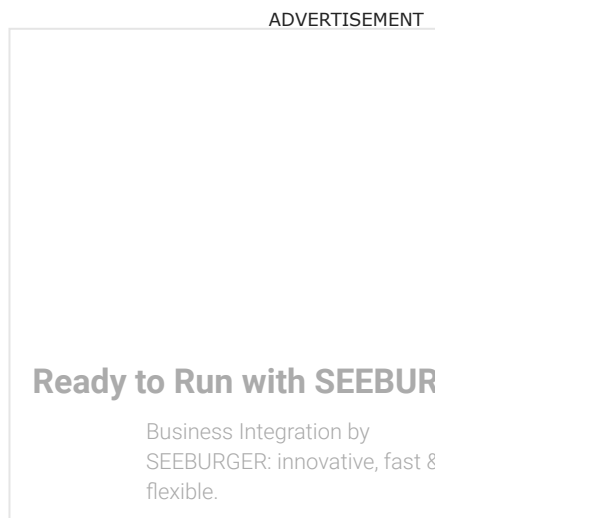
Let's explain how they will differ from existing e-invoices in PDF format. Will they be sent in an XML file?

The technical aspect will be further analyzed. The XML format is being considered. Here we have a lot of room for maneuver - in current accounting systems, an invoice can be issued in any format, if it is integral and legible. Most often it is a PDF. The purpose of e-invoice is to give business a tool to send documents quickly and securely. In some countries, e-invoices are sent through government portals, where they are automatically pre-authorized by the administration.

What does it mean that the invoice will be pre-authorized?

The administration will participate in the process of sending and sharing invoices, but it will do it automatically, it will not interrupt or delay this process. It cannot be the case that the company issues an invoice and waits for consent to be sent to the customer.

At the same time, the administration will gain access to invoices in real time. However, this does not mean that the tax authorities have increased access to sensitive data. We already have such access via JPK files, but we do not receive information about transactions until a few weeks after they have been made. Today, through STIR, we see real-time financial flows, but we can compare them with the transactions shown in JPK only after a month and a half. For example, purchases from March are reported in JPK VAT for March submitted by April 25, and their analysis does not start until the end of April. After the introduction of e-invoices, the time of possible operation of the VAT carousel will be significantly reduced, and the tax administration will be able to quickly detect any irregularities.



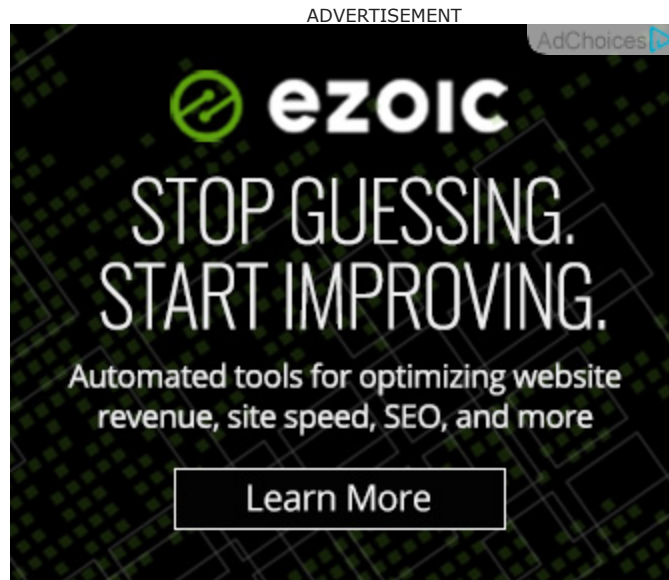
So entrepreneurs will have to once again implement new solutions. They will gain something from it, and if so, what?

It will be a total technological breakthrough for the tax administration, but also a significant simplification for entrepreneurs. They will gain real time savings and transaction security. E-invoices will be stored in one central register. They will not be lost or destroyed. Uploading will be faster and more comfortable. The buyer will not be able to claim that he has not received the invoice because it will be available for download immediately. The supplier will check in real time whether the buyer has downloaded the

invoice. The new system will also facilitate invoice corrections for both parties to the transaction.

When will e-invoices come into force?

We want this solution to be made available to entrepreneurs by 2022 at the latest.



Will paper invoices disappear?

We examine various scenarios, but in the first stage the use of e-invoices will definitely be voluntary. A significant number of companies are already using modern accounting systems that will be integrated with e-invoices. However, it is particularly important to us that we do not burden small businesses that still keep paper-based accounting. The changes will be introduced in several stages, as in the implementation of SAF.

But companies will not avoid spending.

If the system works, e-invoices will replace JPK files. From April 1 this year. JPK system will replace VAT returns. We have abandoned the declaration because JPK, after appropriate modification, is sufficient for

reporting data. In the future, it may turn out that e-invoices are enough and entrepreneurs will no longer have to submit JPK.

We want to simplify the business, combined with the measurable effect of sealing the tax system. Better combating tax mafia will also restore market balance. Let us remember that fraudsters are unfair competition for law-abiding companies.

What next with e-receipts? When will the regulations come into force?

We want e-receipts to appear on the market as soon as possible. We assumed it would be April 1, 2020. The receipt saved in the database is a great convenience for the buyer - it is durable, easily accessible and never gets lost. In turn, the e-cash register is a solution dedicated to business. The cash register in the form of an application for a mobile phone will be cheaper and more handy than a traditional device.

Will such programs be safe? There are fears about this.

We are working to make the solution safe. The Central Office of Measures will verify and certify software cash registers.

In what form will the buyer receive an e-receipt?

The entrepreneur will agree with the buyer. It can be e.g. an SMS or e-mail.

What next with the draft of the new tax code?

The ordinance is a constitution of tax law. It is necessary to organize certain regulations, to create them in a formula that is easier to implement and accessible to the taxpayer. We will inform you soon about the works

currently underway in the ministry in this regard. Our goal is to adapt the law to subsequent e-administration services. We want new communication paths with the taxpayer and joint, partner resolution of disputes.

Is this a project developed by the Codification Committee that the Sejm of the previous term failed to pass?

Yes. It will be the basis for further work. However, it is necessary to review whether, as a result of recent amendments and court rulings, individual provisions of the draft have not lost their validity.

Are changes planned in MDR, and if so, what?

The Sejm has a draft amendment which gives, among others the basis for exchanging information on international tax schemes between individual European Union countries.

But Poland has implemented MDR earlier and to a larger extent than required by the EU directive.

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we want to work with the market on changes in the current model, so that preparing and sending MDR will be as easy as possible for business.

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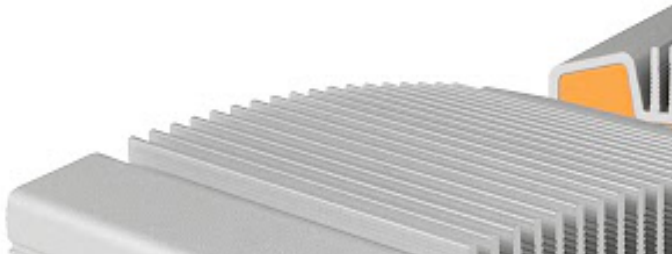


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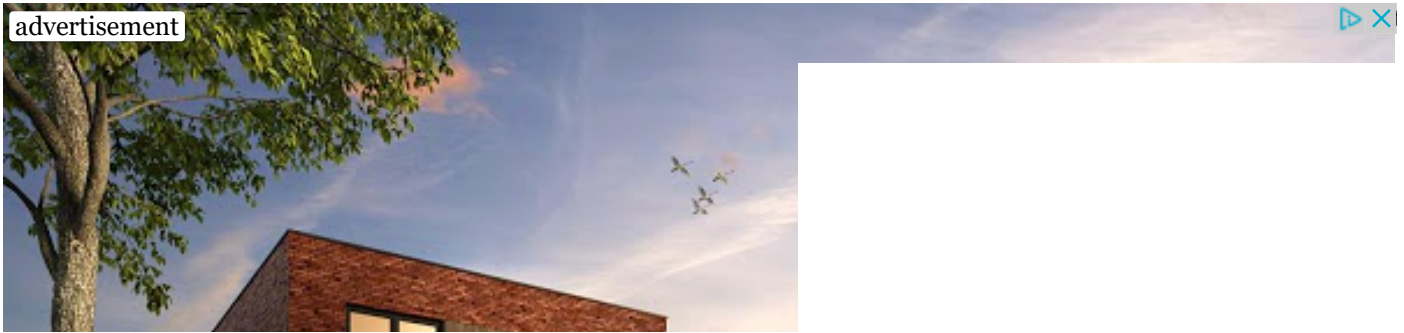
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