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JPK_VAT will be corrected on the old pattern. What is the new JPK_V7?

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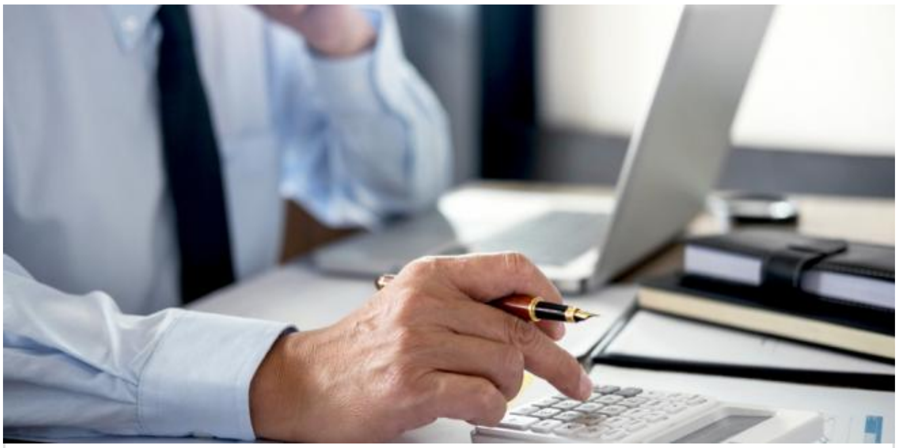

In the new JPK_V7 financial and accounting software as well as invoice will also be helpful source : ShutterStock

Corrections to uniform control files for the periods before April 1 or July 1, respectively, i.e. before they are combined with the declarations, will need to use the existing versions of the structures - confirmed the Ministry of Finance in response to DGP's question.

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Until now it was different - when the JPK_VAT (schemy) structure versions changed, the corrections consisted of new versions (even if they concerned periods when another version / schema operated).

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Due to the latest changes that will occur from April 1 this year. (for large companies) and from July 1 (for others), it will be different. It is about introducing a new JPK_VAT (it will be marked as JPK_V7M or JPK_V7K), which will combine the existing JPK_VAT with the VAT declaration. Experts admit that it will be a revolution.

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The tax authorities changed their minds

Initially, the National Tax Information Office (KIS) claimed that after the entry into force of the new regulations from April 1 this year. adjustments for historical periods (before April 1) will need to be made in the new structure.

However, the brochure regarding the new structure JPK_V7M published by the [Ministry of Finance](#) shows something different (see the comment in the box).

New JPK_V7

source: DGP

The new JPK_V7 is not a simple combination of JPK_VAT with a declaration (VAT-7 or VAT-7K)

Tax advisers point out that the brochure does not clearly indicate that adjustments for previous periods should be submitted using the one binding until the end of March this year. JPK_VAT (3) structures. Therefore, [taxpayers](#) and

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experts have doubts about the structure on which adjustments will need to be made for periods before April 1.

We asked the Ministry of Finance for clarifications.

In response, the ministry stated that "adjustments to declarations and records submitted for settlement periods preceding settlement under the new rules, i.e. before April 1, 2020 for large entrepreneurs and before July 1, 2020 in the case of other VAT payers, regulations should be applied applicable for the period for which correction of the declaration or record is submitted. "

Therefore, corrections of declarations and JPK_VAT originally submitted under the old rules - with the file on the template JPK_VAT (3) - will also be submitted according to the old rules.

The Ministry of Finance also ensured that "the JPK_VAT (3) structure will be available for the entire period in which such files / corrections - based on applicable law - can be filed by taxpayers." In other words, the old JPK structures will have to be used for five more years, until the limitation period expires.

MF's position regarding corrections is important not only for taxpayers, but also for IT specialists. While it can be beneficial for companies (see the opinion on the right), it can be a problem for programmers, especially since opinions are appearing today that software changes may not be ready for April 1. These are such far-reaching modifications that one can safely speak of a revolution.

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Now IT specialists will have to additionally include in the financial and accounting programs the possibility of issuing two JPK_VAT structures - new, effective from April 1 this year and old - for VAT adjustments for periods before April 1. Importantly, these old structures will need to be maintained in the system for five years until the limitation period for VAT expires.

Businesses must keep up

Experts note that the new JPK_V7 is not a simple combination of JPK_VAT with the declaration (VAT-7 or VAT-7K). In the new file you will need to provide the tax authority with a lot of additional information about transactions. Today they do not need to be collected and transferred.

It is about new designations of groups of goods and services, of which there will be over 30. Interestingly, they do not need to be added on invoices, but only provided for JPK.

All markings were indicated by the Minister of Finance in the regulation on the detailed scope of data contained in tax returns and in the records of value added tax (Journal of Laws of 2019, item 1988). For example, if the sale will be covered by the obligatory split payment, you will have to mark it as "MPP" in JPK_V7. If a taxpayer sells car parts, he will have to add the mark "07" to the transaction .

- The knowledge transferred to the financial and accounting system in order to correctly generate the JPK_V7 file must therefore be broader - says Agnieszka Baklarz, certified auditor, member of the board at A. Bombik Chancellery of the Statutory Auditor.

Importantly, additional information must be collected before or immediately after the transaction.

As pointed out by Radosław Kowalski, a tax advisor, companies must include introduce changes in internal processes and classify goods and services not at the level of accounting and its records, but much earlier - in warehouse (commodity), sales and invoicing systems. This in turn means that at the stage of sales and invoicing, companies must think about how to mark these transactions in JPK_V7.

Therefore, the new requirements cannot be simply transferred to accountants, changes in companies are necessary. In practice, the markings must be collected by people such as a salesman, trader or warehouseman.

- This means that companies must also involve non-accounting employees in VAT settlements - admits Radosław Kowalski.

As Agnieszka Baklarz adds, accountants do not have substantive knowledge related to the company's range. In her opinion, companies should create teams that will classify current commodity indexes.

Financial and accounting and invoicing software will also be helpful in the new JPK_V7. However, they need to be significantly modified, because at present it is not possible to generate, check and send information in such a wide range that will be required from April 1.

OPINION

It is good that the Ministry of Finance does not change its mind

Michał Rodak, tax advisor from Grant Thornton

The information provided by the Ministry of Finance is beneficial for taxpayers. If the ministry had presented a different position, taxpayers would have to prepare JPK corrections sent from April (large entrepreneurs) and from July (other entrepreneurs) by the end of March or, as appropriate, by the end of June, according to the new JPK_V7M structure. This could be embarrassing, because while changes introduced to JPK_VAT structures can be considered cosmetic, the new JPK_V7M structure is a real revolution. In consequence, if the taxpayers have to submit adjustments for previous periods in the new file structure, it would not be feasible. Data that will be required in new structure, they are not mandatory with the current JPK_VAT structure (3).

I only hope that the ministry will not change its position eventually, despite the lack of consistency. So far - with previous changes JPK_VAT - the previous version of the structure has become outdated. This meant that taxpayers submitted adjustments for historical periods (when the previous version of the structure was still in force) according to the structure in force at the date of submitting the adjustment.

Now it will be different, although it must be admitted that such a solution will be beneficial for taxpayers.

Certainly it is more favorable than previous information provided by the National Tax Information. Initially, it informed that after the new regulations entered into force, adjustments for historical periods would have to be prepared in a new structure. Fortunately, after the Ministry published a brochure regarding the new JPK_V7M structure, KAS changed its mind

and is now providing information consistent with the position presented by the Ministry of Finance.

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