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What are the effects of making a split payment on a non-whitelist account?

author: **Tomasz Krywan** 09.03.2020, 20:00

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The project envisages adding provisions excluding the use of sanctions in CIT and PIT due to payments made using split payment

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Our accounting office has received information from the customer that he mistakenly made a transfer using the split payment mechanism to the account of the contractor (who is an active VAT payer and appears on the white list), even though this account is not listed on the white list. The transfer concerned transactions with a value exceeding 15 thousand. zł. In this case, should we exclude this cost from the tax deductible costs for the customer?

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TOPIC: White list**PROBLEM:** Sanctions in PIT and CIT

At the beginning of 2020, provisions on sanctions for making payments to accounts outside the list referred to in art. Were added to the Income Tax Acts and Tax Code . 96b of the VAT Act, i.e. not from the white list. These sanctions include on:

- excluding from the tax deductible costs amounts of payments made to accounts outside the list referred to in art. 96b of the VAT Act - see Art. 22p paragraph 1 point 2 of the PIT Act and art. 15d paragraph 1 item 2 of the CIT Act ,
- joint and several liability for tax arrears of the supplier of goods or service provider in VAT (see Article 117ba para. 1 and 2 of the Tax Code).

The addition of these provisions, unfortunately, was not accompanied (or at least this does not result from the provisions passed so far) the addition of a provision excluding the application of Article 22p paragraph 1 point 2 of the PIT Act and art. 15d paragraph 1 item 2 of the CIT Act due to payments made using split payment. The situation is different when it comes to the sanction resulting from the provisions of art. 117ba parish 1 and 2 of the Tax Code, the application of which excludes payments made using split payments.

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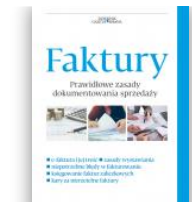
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