

## The tax authorities complicate the issue of simplified invoices and receipts

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The treasury is lost in regulations. Once recognizes that since the fiscal receipt contains the buyer's NIP number, you can no longer issue a standard invoice, you can no longer issue something completely different and allows the invoice to be issued. Accounting for purchases up to PLN 450 is becoming increasingly problematic.

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The Director of the National Tax Information in the interpretation of May 28 this year, No. 0114-KDIP1-3.4012.160.2020.2.ISK confirmed that a seller who has sold goods or services for less than PLN 450 or EUR 100 does not need to issue an invoice. A sufficient confirmation of sale is a receipt containing the buyer's tax identification number. The interpretation, however, shows that if the buyer, who is a VAT payer, nevertheless asks for the issue of a traditional invoice for such a receipt, the seller may issue it. The condition is only the return of the receipt. If the buyer, on the other hand, makes purchases as a private individual, who is not VAT, the seller must issue an invoice at his request.

Although the matter seems simple, it is unfortunately not the case. **The tax authority does not seem to remember that a few weeks earlier, an entirely different question was answered to an identical question.**

## Issuing invoices for receipts is not so obvious

The Director of the National Tax Information in the interpretation of April 27 this year, No. 0114-KDIP1-3.4012.161.2020.1.ISK indicated that the receipt documenting sales up to PLN 450 gross or EUR 100, including the buyer's NIP number and other details required for the invoice, is a simplified invoice treated as a regular invoice. Thus, the seller should not issue a separate document to the buyer in the form of a standard invoice. We wrote about it in the article [You cannot issue an invoice for a simplified invoice](#) >>

**In practice, this means that the buyer receives a receipt documenting the sale, which is also a simplified invoice.** In this case, the receipt contains all the data required in accordance with the Regulation on cash registers and additionally the NIP of the buyer.

- This means that the buyer receives a receipt documenting the sale, which is also a simplified invoice. Thus, in the opinion of the authority, since the client already receives the (simplified) invoice, the company should no longer issue a separate document in the form of a (standard) invoice - explains Remigiusz Fijak, tax advisor at TPA. The expert emphasizes that the tax office's position is justified by the literal wording of the provisions, which show that an invoice below PLN 450 gross or EUR 100 may not contain elements specified in the provisions, provided that it includes the contractor's NIP.

In practice, therefore, such a document is no longer a receipt, but an invoice and issuing another invoice to documenting the same transaction, which of course would not be correct.

## The MF stand full of doubts

Valid from January 1 this year. the requirement to print the buyer's tax identification number in order to obtain a receipt is a source of doubt as to how to handle receipts where the amount of the receivable does not exceed PLN 450 or EUR 100.

**identifying the buyer solely by means of NIP are invoices. It has been accepted on the market to refer to**

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- From the beginning of the year, according to the Ministry of Finance, the receipt described above is an invoice. Therefore, the buyers' requests for issuing the full invoice after receiving the simplified invoice cannot be met by sellers, which was confirmed by individual interpretations issued since the beginning of the year (e.g. the April interpretation indicated above, but also letter 0113-KDIPT1-3.4012.249.2020.1 .ALN from May 18). Interestingly, in the latest interpretation, the KIS Director departed from the original position of the Ministry of Finance and pointed out that the seller has the right to issue the so-called ordinary invoice to the fiscal receipt, provided that the buyer returns the seller a fiscal receipt containing the NIP of this buyer - emphasizes Jarosław Ziółkowski, a tax advisor from the ITA Doradztwo Podatkowe office.

**The expert reminds that until the end of last year there were no problems with obtaining an invoice for the receipt with the buyer's NIP, regardless of the value of purchases.**

- It is necessary for the Ministry of Finance to unify its position, preferably in the form of a general interpretation or tax explanations. It would be best for sellers and buyers to go back to practice from previous years. Nevertheless, sellers should be guaranteed that such behavior is in accordance with the law (in particular, that they are not obliged to pay VAT twice and that they do not commit a penal fiscal tort) - emphasizes Jarosław Ziółkowski.



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