

## Receipts and invoices up to PLN 450 are still problematic

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**The tax office does not know how to apply the provisions on invoicing receipts for transactions up to PLN 450. The National Tax Information gives contradictory interpretations. Once he says that you do not need to invoice for a small invoice, but you can; other times you can, if the client asks for it. The most recent position shows that it cannot.**

The interpretation issued a few days ago by the director of the National Tax Information, No. 0113-KDIPT1-3.4012.380.2020.1.ALN, shows that the receipt documenting the sale up to PLN 450 gross or EUR 100, containing, among others, the buyer's tax identification number constitutes a simplified invoice. Such a document should be treated as a normal invoice. However, it must contain data that will allow to determine the VAT

amount for each tax rate. **The tax authority also confirmed that the seller should not issue the buyer a separate document (standard invoice).** A regular invoice cannot be issued even at the specific request of the buyer.

Check in LEX: How to include a simplified invoice in JPK\_VAT? >

- It seems that the fiscal apparatus still lacks a comprehensive approach to the issue of documenting the sale, in a situation where a receipt with NIP is issued for the buyer, and the transaction itself is for an amount lower than PLN 450. At the same time, it is hard to resist the impression that the presented interpretation is part of a certain "game" that has been played by the tax authorities for several years, aimed at disgusting those interested in individual interpretations as such. In this part, the game is about "pretending to be Greek" and a purely literal approach to taxpayers' questions asked as part of individual interpretations, says Adam Bartosiewicz, tax advisor, partner at EOL.

See the procedure in LEX: Receipt as simplified invoice>

The expert emphasizes that the emphasis in the interpretation given was not so much to the issue of the possible inability to issue an invoice at all, but to the fact that it is not the buyer's request that determines the obligation to issue an invoice. **Because the fact is that if the buyer is a taxpayer, the invoice is issued to him without his request (unless the sale is tax-exempt).** Therefore, it is hard to resist the impression that the interpretation only stated that it is not the buyer's request that triggers the obligation to issue an invoice.

Read in LEX: Simplified invoice step by step>

## The problem with receipts for low amounts

The problem, however, is that the **earlier interpretations said something completely different.**

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

Director of the National Tax Information in the interpretation of April 27., No. 0114-KDIP1-3.4012.161.2020.1.ISK pointed out in turn that the sales receipt documenting the amount of 450 zł gross, or 100 euros, including tax identification number of the buyer, and other data required for invoices, it is a simplified invoice, treated as a regular invoice. **Thus, the seller should not issue a separate document for the buyer in the form of a standard invoice for this transaction.** We wrote about it in the article entitled It is not possible to issue an invoice for a simplified invoice >>

- This means that the buyer receives a fiscal receipt documenting the sale, which is also a simplified invoice. Thus, in the opinion of the authority, since the client already receives a (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 position of the tax office is justified by the literal wording of the regulations, according to which it follows that an invoice below PLN 450 gross or EUR 100 may not contain elements specified in the regulations, provided that it contains the contractor's NIP (tax identification number).

See the procedure in LEX: WDT invoices - issuing rules>

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

Check in LEX: When should the buyer's NIP receipts be treated as simplified invoices and should simplified invoices be included in the VAT register and JPK\_VAT files? >

## At least two copies of the invoice

Adam Bartosiewicz additionally points out that pursuant to Art. 106 g of paragraph 1.1 of the VAT Act, invoices shall be issued at least in two copies.

Read in LEX: Invoice data on examples>

- Not "two", but at least "two". **There are no reasons why there should be more copies of the invoice for a given transaction. It is only important to eliminate the danger of a double deduction per transaction.** From this point of view, it seems sufficient to ensure that the final buyer will not have more than one copy of the invoice, emphasizes the expert.

Read in LEX: Invoice cancellation using examples>

It also points out that if the buyer loses or destroys the invoice (receipt with NIP), then at the request of the buyer, the taxpayer is required to issue a duplicate invoice. The duplicate must have at least the same content, but not necessarily the same form and appearance. Therefore, it does not have to be issued "from the cash register".

Read in LEX: How to issue duplicate receipts with the buyer's tax identification number (NIP), which are simplified invoices or corrective invoices for such invoices? >

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