JPK_VAT Records for value added tax

Information brochure concerning the structure of JPK_VAT(2)

October 2016

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Introduction

The obligation to maintain the records for value added tax is provided in Article 109 (3) of the Act on Value Added Tax. This provision does not envisage a template of the records, however, it should enable accurate assessment of the tax amount. Taxable persons, excluding those performing only tax exempt activities pursuant to Article 43(1) of the Act or provisions issued pursuant to Article 82(3) of the Act and taxable persons whose sales is tax exempt pursuant to Article 113(1) and (9) of the Act, shall be bound to maintain the records containing:

- amounts defined in Article 90 of the Act, i.e. the amount of input tax associated with activities in relation to which the taxable person shall have the right to reduce the amount of input tax;
- data required to determine the subject and base of taxation;
- the level of output tax;
- the amount of input tax reducing the amount of output tax and the amount of tax subject to payment to the tax office or return from this tax office as well as other data used for accurate preparation of the tax return;
- in cases defined in Article 120(15), Article 125, Article 130d, Article 134 and Article 138 – data defined in those provisions required for accurate preparation of the tax return.

The new wording of item 3 of Article 109 will enter into force **as of 1 January 2017**. In accordance with the wording of the new provision, taxable persons, excluding those performing only tax exempt activities pursuant to Article 43(1) of the Act or provisions issued pursuant to Article 82(3) of the Act and taxable persons whose sales is tax exempt pursuant to Article 113(1) and (9) of the Act, shall be bound to maintain the records containing the data required for accurate preparation of the tax return and summary information. The records should contain, in particular:

- data required to determine the subject and base of taxation,
- the level of output tax amount,
- corrections of output tax,
- the amount of input tax reducing the amount of output tax,
- corrections of input tax,
- the amount of tax subject to payment to the tax office or return from this tax office,
- data used for identification of individual transactions, including the number through which the customer is identified for tax or value added tax purposes.

The structure of a single file for the purchase and sales records (**JPK_VAT**) consists of the following tables: **Heading**, **Subject**, where the data concerning the data identifying an entity (NIP, REGON, name of entity and address data) are contained. The **JPK_VAT** table also covers:

- records of VAT sales and purchases of goods and services for which the entity shall be bound to assess output tax, i.e. intra-Community purchases of goods, imports of goods subject to settlement in accordance with Article 33a of the Act, imports of services excluding services purchased from value added tax payers, to which Article 28 b of the Act shall apply, imports of services purchased from value added tax payers, to which Article 28b of the Act shall apply, supply of goods for which the purchaser shall be the taxable person in accordance with Article 17(1)(5) of the Act (to be filled in by the purchaser), supply of goods for which the purchaser shall be the taxable person in accordance with Article 17(1)(7) or (8) of the Act (to be filled in by the purchaser);
- VAT purchase records.

The VAT sales records in the JPK logical structure comprise a detailed part (**SprzedazWiersz** [SalesLine] table) containing, inter alia, the following data for each item: date of sales, date of

issue, document number, purchaser's name, purchaser's address, net amount and output tax amount, depending in individual rates. The summary (**SprzedazCtrl** [SalesCtrl] table) contains data related to the number of lines and output tax according to sales records in the period the JPK refers to.

The VAT purchase records in the JPK logical structure comprise a detailed part (**SprzedazWiersz** [SalesLine] table) containing, inter alia, the following data for each item: issuer's name, issuer's address, NIP number or other number used for issuer's tax identification, invoice number, net amount and input tax amount. Additional optional items comprise the date of invoice receipt and the amount of input tax correction. The summary (**ZakupCtrl** [PurchaseCtrl] table) contains data related to the number of lines of purchase records in the period the JPK refers to and the amount of deductible input tax.

VAT purchase and sales records in the JPK logical structure should reconcile with tax returns in value added tax. Fields of net amounts and tax amounts indicated in the JPK structure correspond to the numbering of fields in the tax return (e.g. field no. 10 in the declaration related to tax base in case of the supply of goods and provision of services on the territory of the country, tax exempt – corresponds to field **K_10**).

Main diagram
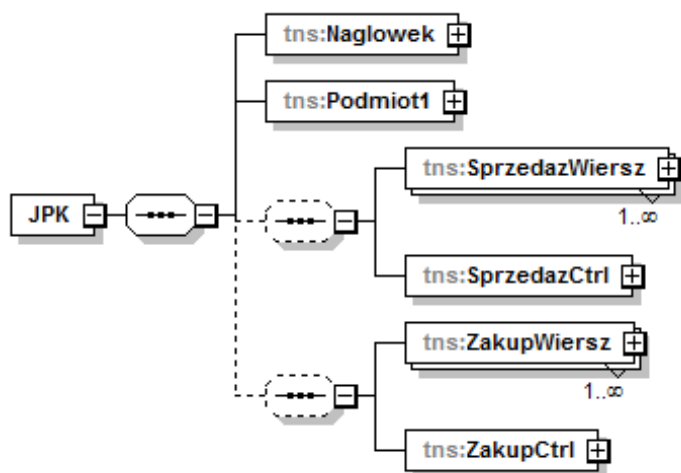
Sub-diagrams and local elements

Element name	Element description
<xsd:import namespace="http://crd.gov.pl/xml/schematy/dziedzinowe/mf/2016/01/25/eD/DefinicjeTypy/" schemaLocation="http://crd.gov.pl/xml/schematy/dziedzinowe/mf/2016/01/25/eD/DefinicjeTypy/StrukturyDanych_v4-0E.xsd"/>	Command importing sub-diagrams of data structures

<xsd:import namespace="http://crd. gov.pl/xml/schematy/dz iedzinowe/mf/2013/05/2 3/eD/KodyCECHKRAJ OW/" schemaLocation="http: //crd.gov.pl/xml/schema ty/dziedzinowe/mf/2013 /05/23/eD/KodyCECH KRAJOW/KodyCechK rajow_v3-0E.xsd"/>	Command importing a sub-diagram of country feature codes
TKodFormularza	The element stores a symbol of JPK_VAT form template
TKwotowy	A type for numerical values, max. 18 characters, including two decimals (example: 1234.56)
TNaturalnyJPK	Natural numbers bigger than zero. Type used for determining serial numbers in JPK file
TZnakowyJPK	Sign type limited from 1 to 256 signs. Type xsd:token used for descriptions, marks, numerical and sign numbering in JPK file
TAdresJPK	Information describing the address

Heading JPK_VAT

Structure of heading
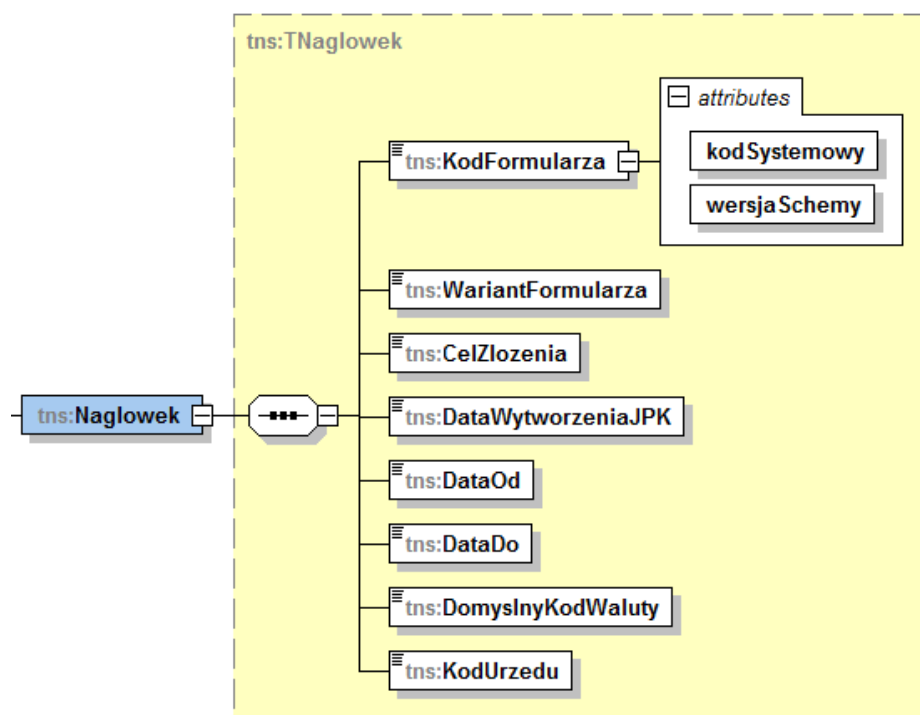
Field name	Field description
KodFormularza	The field stores two attributes of TKodFormularza element - system code and diagram version. Currently it is: system code: JPK_VAT (2) and diagram version: 1-0

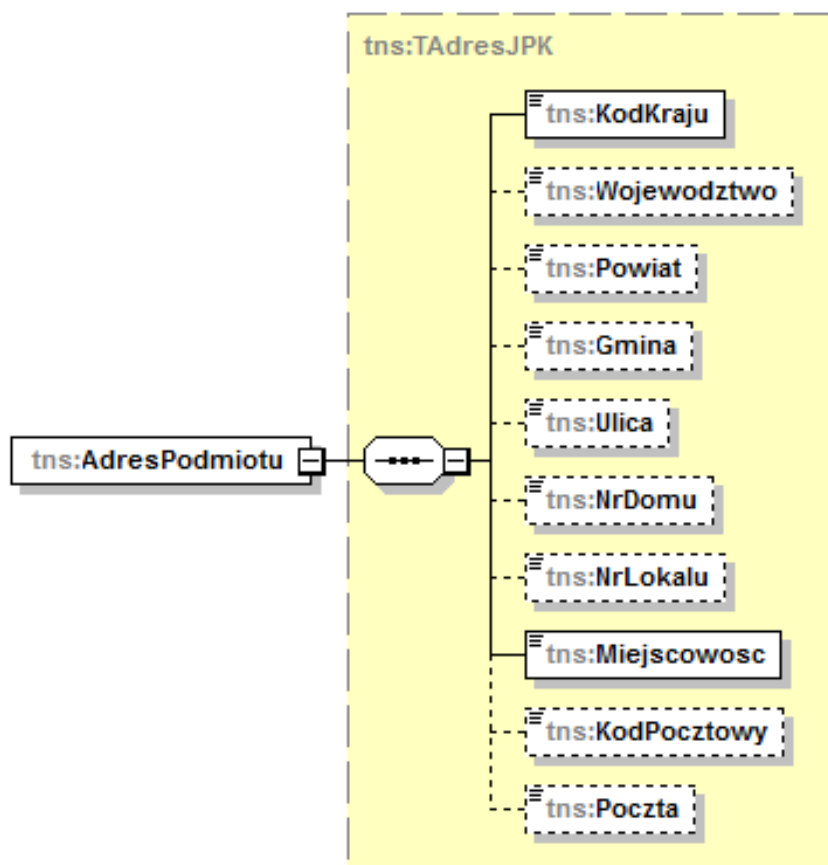| WariantFormularza [	The WariantFormularza field stores marking of the form option. Currently it is value - 2. Form option is the requirement of e-declaration.
CelZlozenia	The field contains two options: 1 – first-time submission; 2-submission of correction
DataWytworzeniaJPK	Date and time of JPK_VAT generation (example: 2017-02-24T09:30:47Z)
DataOd	Initial date of the period JPK_VAT refers to (example: 2017-01-01)
DataDo	End date of the period JPK_VAT refers to (example: 2017-01-31)
DomyslnyKodWaluty	Three-character code of local currency (ISO-4217), default for the generated JPK_VAT
KodUrzedu	The field contains a four-digit code of tax office according to the glossary included in the scheme http://crd.gov.pl/xml/schematy/dziedzinowe/mf/2016/01/25/eD/DefinicjeTypy/KodyUrzedowSkarbowych_v4-0E.xsd

JPK_VAT object

Structure of entity
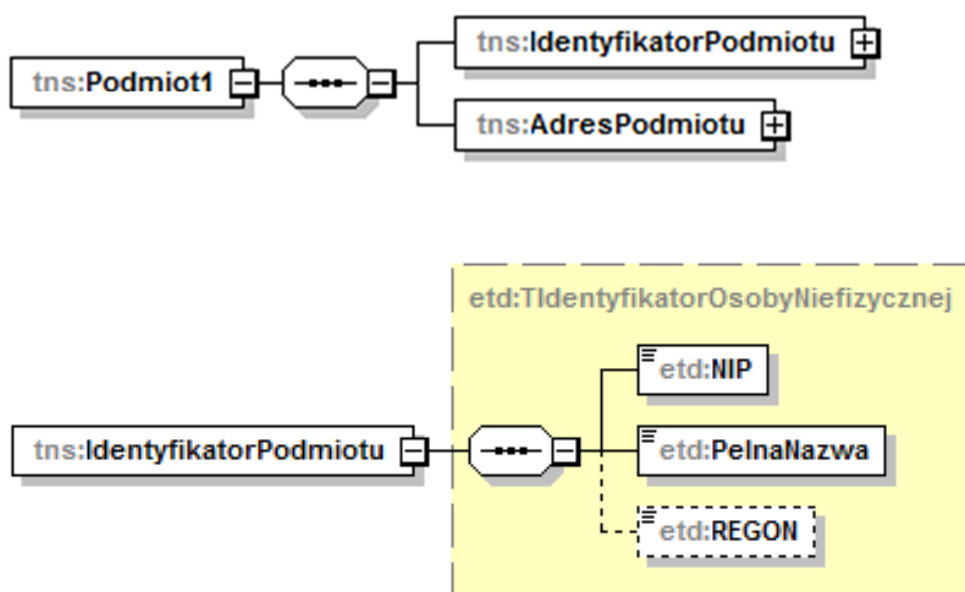
Identifier of entity – Data identifying entity

| Field name	Field description
NIP	NIP tax identifier
PelnaNazwa	Full name
REGON	REGON Number (optional field)

Address of entity

Field name	Field description
KodKraju	The field contains a two-letter country code according to the glossary included in the diagram http://crd.gov.pl/xml/schematy/dziedzinowe/mf/2016/01/25/eD/DefinicjeTypy/KodyKrajow_v4-1E.xsd
Wojewodztwo	Voivodship (optional field)
Powiat	District (optional field)
Gmina	Municipality (optional field)
Ulica	Street name (optional field)
NrDomu	Building number (optional field)
NrLokalu	Number of premises (optional field)
Miejscowosc	Name of locality
KodPocztowy	Post code (optional field)
Poczta	Name of post office (optional field)

SprzedazWiersz JPK_VAT [SalesLine JPK_VAT]

Structure of sales records
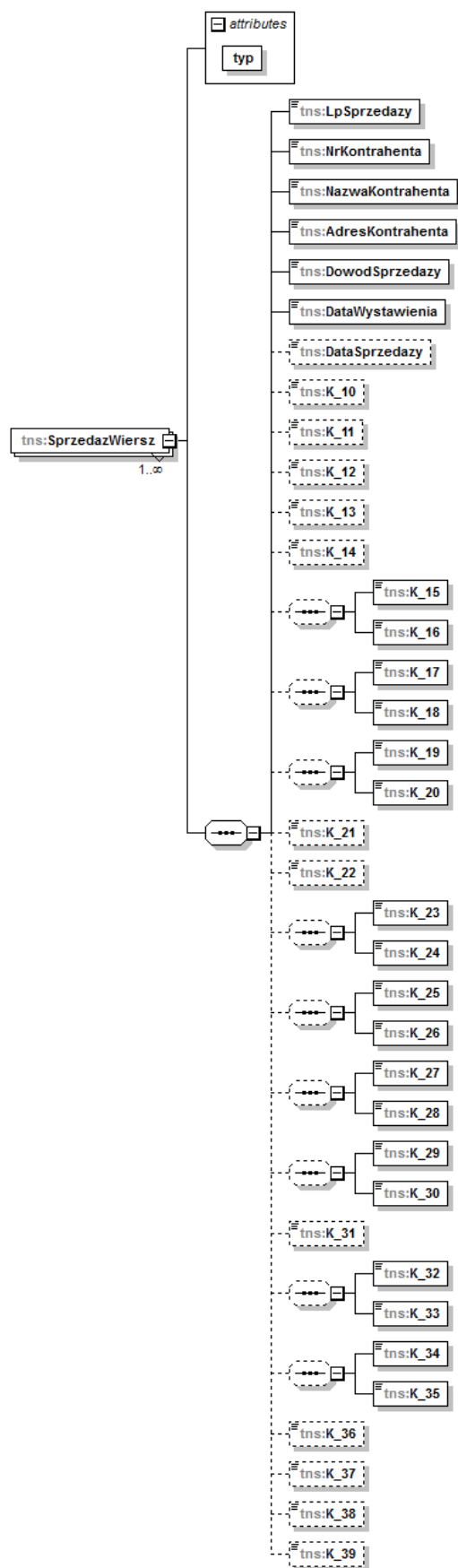
SprzedazWiersz JPK_VAT [SalesLine JPK_VAT] - records of sales and purchases of goods and services for which the entity shall be bound to assess output tax, i.e. intra-Community purchases of goods, imports of goods subject to settlement in accordance with Article 33a of the Act, imports of services excluding services purchased from value added tax payers, to which Article 28 b of the Act shall apply, imports of services purchased from value added tax payers, to which Article 28b of the Act shall apply, supply of goods for which the purchaser shall be the taxable person in accordance with Article 17(1)(5) of the Act (to be filled in by the purchaser), supply of goods for which the purchaser shall be the taxable person in accordance with Article 17(1)(7) or (8) of the Act (to be filled in by the purchaser).

Field name	Field description
Typ	The attribute designating the table - in all lines of the table it takes the text value of "G" capital letter - group
LpSprzedazy	Serial number of VAT sales records line
NrKontrahenta	Number through which the customer is identified for tax or value added tax purposes. In cases where providing of the number is not required in accordance with the Act - "not available" should be entered
NazwaKontrahenta	Name and surname or name of the customer
AdresKontrahenta	Customer's address
DowodSprzedazy	Sales evidence number
DataWystawienia	Date of sales evidence issue
DataSprzedazy	Date of sales, if it is defined and differs from the invoice date of issue. Otherwise - the field is empty (optional field)
K_10	Net amount – Supply of goods and provision of services on the territory of the country, tax exempt (optional field)
K_11	Net amount – Supply of goods and provision of services outside the territory of the country (optional field)
K_12	Net amount – including provision of services referred to in Article 100(1)(4) of the Act (optional field)
K_13	Net amount – Supply of goods and provision of services on the territory of the country, taxed at a rate of 0% (optional field)
K_14	Net amount – including supply of goods referred to in Article 129 of the Act (optional field)
K_15	Net amount – Supply of goods and provision of services on the territory of the country, taxed at a rate of 5%
K_16	Output tax amount – Supply of goods and provision of services on the territory of the country, taxed at a rate of 5%
K_17	Net amount – Supply of goods and provision of services on the territory of the country, taxed at a rate of 7% or 8%
K_18	Output tax amount – Supply of goods and provision of services on the territory of the country, taxed at a rate of 7% or 8%
K_19	Net amount – Supply of goods and provision of services on the territory of the country, taxed at a rate of 22% or 23%
K_20	Output tax amount – Supply of goods and provision of services on the territory of the country, taxed at a rate of 22% or 23%
K_21	Net amount – Intra-Community supply of goods (optional field)
K_22	Net amount – Exports of goods (optional field)
K_23	Net amount – Intra-Community purchase of goods
K_24	Output tax amount – Intra-Community purchase of goods

K_25	Net amount – Imports of goods subject to settlement in accordance with Article 33a of the Act
K_26	Output tax amount – Imports of goods subject to settlement in accordance with Article 33a of the Act
K_27	Net amount – Imports of services excluding services purchased from value added tax payers to which Article 28b of the Act applies
K_28	Output tax amount – Imports of services excluding services purchased from value added tax payers to which Article 28b of the Act applies
K_29	Net amount – Imports of services purchased from value added tax payers to which Article 28b of the Act applies
K_30	Output tax amount – Imports of services purchased from value added tax payers to which Article 28b of the Act applies
K_31	Net amount – Supply of goods and provision of services for which the purchaser is the taxable person pursuant to Article 17(1)(7) or (8) of the Act (to be filled in by the supplier) (optional field)
K_32	Net amount – Supply of goods for which the purchaser is the taxable person pursuant to Article 17(1)(5) of the Act (to be filled in by the supplier)
K_33	Output tax amount – Supply of goods for which the purchaser is the taxable person pursuant to Article 17(1)(5) (to be filled in by the supplier)
K_34	Net amount – Supply of goods and provision of services for which the purchaser is the taxable person pursuant to Article 17(1)(7) or (8) of the Act (to be filled in by the supplier)
K_35	Output tax amount – Supply of goods and provision of services for which the purchaser is the taxable person pursuant to Article 17(1)(7) or (8) of the Act (to be filled in by the supplier)
K_36	Amount of output value added tax covered by stocktaking referred to in Article 14(5) of the Act (optional field)
K_37	Return of deducted or returned amount spent on purchase of cash registers referred to in Article 111(6) of the Act (optional field)
K_38	Amount of tax on intra-Community purchase of vehicles recognised in item 24, subject to payment on the deadline referred to in Article 103(3), in conjunction with item 4 of the Act (optional field)
K_39	Amount of tax on intra-Community purchase of motor fuels, subject to payment on deadlines referred to in Article 103(5a) and (5b) of the Act (optional field)

SprzedazCtrl JPK_VAT (SalesCtrl JPK_VAT)

## Structure of control sums for sales records
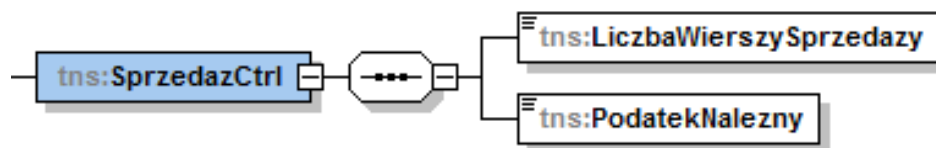
SprzedazCtrl [SalesCtrl] – Control sums for VAT sales records

Field name	Field description
LiczbaWierszySprzedazy	Number of lines in sales records in the period JPK refers to
PodatekNalezny	Output tax according to sales records in the period JPK refers to – sum of amounts from elements: K_16, K_18, K_20, K_24, K_26, K_28, K_30, K_33, K_35, K_36 and K_37 less the amount from elements K_38 and K_39

## ZakupWiersz JPK_VAT [PurchaseLine JPK_VAT]

Structure of purchase records
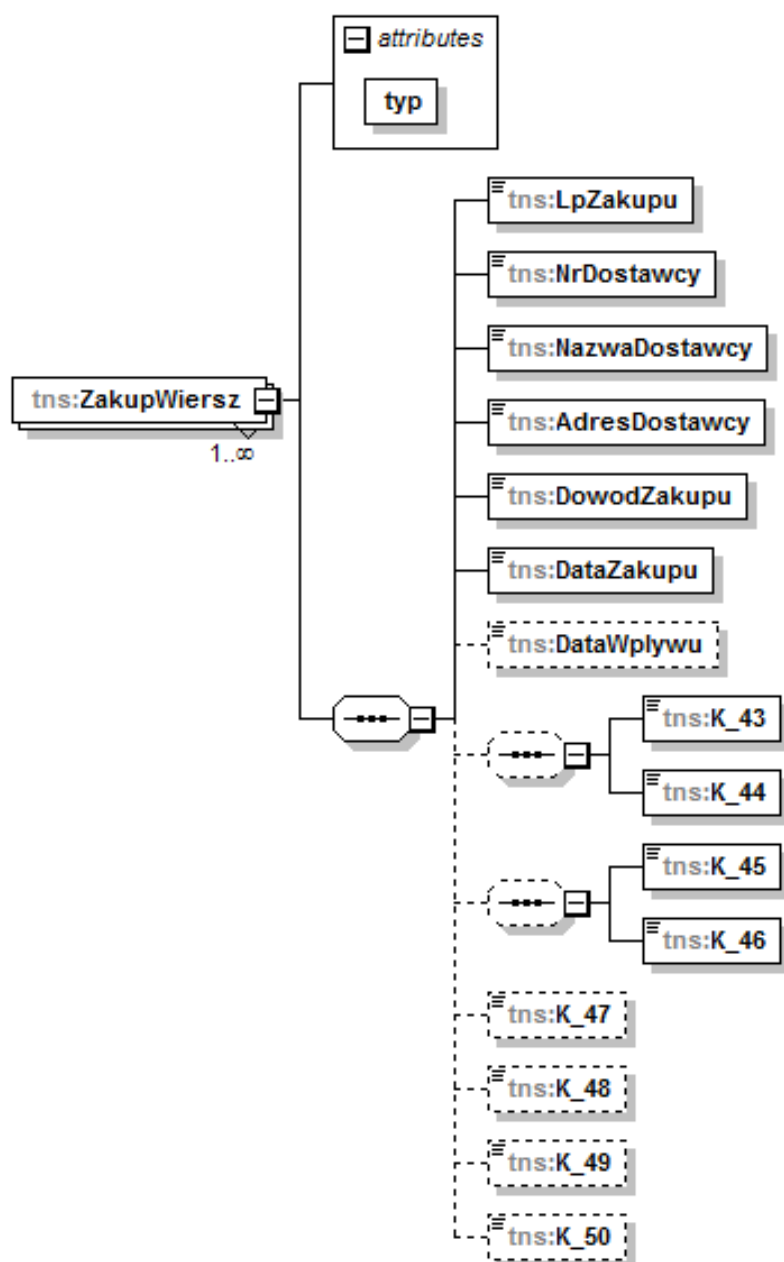
ZakupWiersz [PurchaseLine] - VAT purchase records

Field name	Field description
Typ	The attribute designating the table - in all lines of the table it takes the text value of "G" capital letter - group
LpZakupu	No. of line in VAT purchase records
NrDostawcy	Number through which the customer is identified for tax or value added tax purposes.
NazwaDostawcy	Name and surname or name of the supplier (customer)
AdresDostawcy	Address of the supplier (customer)
DowodZakupu	Purchase evidence number
DataZakupu	Date of purchase evidence issue

DataWplywu	Date of purchase evidence receipt (optional field)
K_43	Net amount – Purchase of goods and services classified as tangible fixed assets by the taxable person
K_44	Input tax amount – Purchase of goods and services classified as tangible fixed assets by the taxable person
K_45	Net amount – Purchase of other goods and services
K_46	Input tax amount – Purchase of other goods and services
K_47	Adjustment of input tax on purchase of tangible fixed assets (optional field)
K_48	Adjustment of input tax on other purchases (optional field)
K_49	Adjustment of input tax referred to in Article 89b(1) of the Act (optional field)
K_50	Adjustment of input tax referred to in Article 89b(4) of the Act (optional field)

ZakupCtrl JPK_VAT [PurchaseCtrl JPK_VAT]

Structure of control sums for purchase records
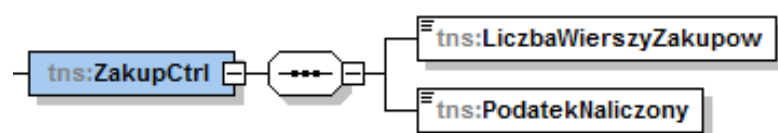
ZakupCtrl [PurchaseCtrl] – Control sums for VAT purchase records

Field name	Field description
LiczbaWierszyZakupow	Number of lines in purchase records in the period JPK refers to
PodatekNaliczony	Total amount of deductible input tax – sum of amounts from elements K_44, K_46, K_47, K_48, K_49 and K_50

Changes introduced in JPK_VAT(2) version

1. Mechanisms Constraint klucz_LpSprzedaz and Constraint klucz_LpZakup were removed – inducing numbering starting from number 1, with no gaps and repetitions.
2. The local type TAdresJPK was introduced – consequently, in Podmiot1 node the elementary data type "Polish address" was replaced by universal address.
3. The local type CelZlozeniaJPK was replaced by the elementary data type CelZlozenia – consequently, variant 2 - submission of correction, was added to the submission purpose.
4. In the SprzedazWiersz node elements NrKontrahenta and K_39 were added.
5. In the SprzedazWiersz node the NazwaNabywcy element was changed to NazwaKontrahenta, with the change of the field from optional to required.
6. In the SprzedazWiersz node the AdresNabywcy element was changed to AdresKontrahenta, with the change of the field from optional to required.
7. In the SprzedazWiersz node the name of NrDokumentu element name was changed to DowodSprzedazy.
8. In the SprzedazWiersz node the sequence of elements was changed to the following sequence: NrKontrahenta, NazwaNabywcy , AdresNabywcy, DowodSprzedazy DataWystawienia, DataSprzedazy.
9. In the ZakupWiersz node the required element, DataZakupu was added.

10. In the ZakupWiersz node the name of NrIdWystawcy element name was changed to NrDostawcy [SupplierNo].
11. In the ZakupWiersz node the name of NazwaWystawcy element name was changed to NazwaDostawcy .
12. In the ZakupWiersz node the name of AdresWystawcy element name was changed to AdresDostawcy .
13. In the ZakupWiersz node the name of NrFaktury element name was changed to DowodZakupu .
14. In the ZakupWiersz node the name of DataWplywuFaktury element name was changed to DataWplywu .
15. In the ZakupWiersz node the sequence of elements was changed to the following sequence: NrDostawcy, NazwaDostawcy, AdresDostawcy, DowodZakupu, DataZakupu, DataWplywu.

Questions and answers

1. Should JPK_VAT be compliant with the tax return?

Amounts reported in JPK_VAT should reconcile with the tax return.

2. Should amounts in JPK_VAT be rounded up in accordance with the rules applicable to tax returns?

Amounts in JPK_VAT are reported in Polish zloty and grosz, without rounding up.

3. Is it possible to enter collective records in JPK_VAT?

Collective records may refer, in particular, to cash register reports, sales not documented by invoices and annual, quarterly, monthly corrections, maintaining a possibility of their identification.

4. Should invoices issued to receipts be recognised in JPK_VAT?

Invoices issued to receipts do not have to be entered in JPK_VAT.

5. What are the situations in which JPK_VAT correction should be prepared?

JPK_VAT correction should be prepared and submitted in each situation associated with the change in amounts reported in JPK_VAT. The correction should be also submitted in case of faulty provision of parties to the transaction (in particular, customer number).

6. Can JPK_VAT be sent to the Ministry of Finance on a data storage device (CD, DVD) by traditional mail?

Pursuant to Article 82 § 1b of the General Tax Code, legal persons, entities without legal personality and natural persons, maintaining tax books using computer programmes shall be bound, without request of the tax authority, to submit to the minister competent for public finance affairs, using electronic communication means, information concerning the records maintained, referred to in Article 109(3) of the Act of 11 March 2004 on value added tax, in electronic form corresponding to the logical structure referred to in Article 193a § 2, pursuant to the rules related to submission of tax books or their parts defined in the provisions issued under Article 193a § 3, for monthly periods, by the 25th day of the month following each consecutive month, indicating the month such information refers to. It results from the foregoing that the provision of Article 82 § 1b of the General Tax Code, contrary to Article 193a § 1 of the General Tax Code, narrows the method used for submission of information concerning the maintained records referred to in Article 109(3) of the Act on value added tax, to electronic communication means only.

It means that JPK_VAT should be sent <u>only and solely using electronic communication means</u>, i.e. using client application or in accordance with the specification of JPK services interfaces.

7. Can JPK_VAT be prepared and sent in several files?

As of January 2017, in connection with automation of verification of submitted data, information on maintained JPK_VAT records should be prepared and sent in a single file.