

1. Code of the Member State of identification _____	2. Taxable person's VAT number in the import scheme IM _____	
3. Intermediary' identification number IN _____	4. Document No.	5. Status

VCI-DK

CORRECTION TO THE TAX RETURN FOR VAT SETTLEMENT OUTSIDE THE IMPORT SCHEME BY TAXABLE PERSONS FOR WHOM THE REPUBLIC OF POLAND IS A MEMBER STATE OF CONSUMPTION

for

6. Month _____	7. Year _____
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Legal grounds: Article 138ga(1) of the Act of 11 March 2004 on tax on goods and services (Journal of Laws of 2022, item 931, as amended).
To be submitted by:

- The taxable person, and in the case of a taxable person represented by an intermediary – the intermediary, where the Republic of Poland is the Member State of consumption, in the event of the expiry of the deadline referred to in Article 61(2) and in the cases referred to in Article 61a(1) of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1, as amended), hereinafter referred to as "Implementing Regulation 282/2011"¹⁾
- Intermediary with respect to taxable persons represented by this intermediary, for whom the Republic of Poland is the Member State of consumption, in the case referred to in the second indent of paragraph 2 of Article 61a of Implementing Regulation 282/2011²⁾.

A. PLACE AND PURPOSE OF SUBMITTING THE TAX RETURN

8. Tax Office to which the tax return is addressed ŁÓDZKI URZĄD SKARBOWY W ŁODZI	
9. Purpose of submitting the tax return: <input type="checkbox"/> 1. correction of the tax return	
10. Reason for submitting the correction of the tax return (check the relevant box)	
<input type="checkbox"/> 1. expiry of the 3-year period from the date on which the tax return was required to be submitted	<input type="checkbox"/> 2. discontinuation of the use of the import scheme
<input type="checkbox"/> 3. exclusion of the taxable person from the import scheme	<input type="checkbox"/> 4. change of the Member State of identification by the taxable person
<input type="checkbox"/> 5. deletion of the intermediary from the register	<input type="checkbox"/> 6. change of the Member State of identification by the intermediary
11. Date of completion (day-month-year) _____	

B. DETAILS OF THE TAXABLE PERSON

B.1. IDENTIFICATION DETAILS OF THE TAXABLE PERSON

*applies to an entity that is not a natural person

**applies to an entity that is a natural person

12. Taxable person type (check the relevant box):	
<input type="checkbox"/> 1. entity that is not a natural person	<input type="checkbox"/> 2. natural person
13. Full name* / Surname, first name**	

B.2. REGISTERED OFFICE ADDRESS / RESIDENCE ADDRESS³⁾

14. Country	15. Voivodeship	16. Powiat	
17. Gmina	18. Street	19. House number	20. Flat number
21. Locality		22. Postal code	

B.3. CONTACT DETAILS OF THE TAXABLE PERSON

23. Taxable person's telephone number	24. Taxable person's e-mail address
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B.4. CONTACT DETAILS OF THE INTERMEDIARY

25. Intermediary's telephone number	26. Intermediary's e-mail address
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C. TAX SETTLEMENT**C.1. CORRECTION OF THE VAT AMOUNT**

Member State of consumption	VAT amount resulting from the correction ⁴⁾	Currency
a	b	c
27. POLAND	28.	29. EUR

C.2. AMOUNT OF VAT TO BE PAID

Amount of VAT to be paid	Currency
a	b
30.	31. EUR

C.3. INFORMATION ON THE ACCOUNT FOR TAX PAYMENT

32. Name of the bank Narodowy Bank Polski	33. Name of the account holder Łódzki Urząd Skarbowy w Łodzi
34. IBAN number PL54 1010 0071 2223 1071 3600 0000	35. BIC / SWIFT number NBPLPLPW

C.4. INFORMATION REQUIRED FOR TAX OVERPAYMENT SETTLEMENT

36. Name of the bank	37. Name of the account holder
38. IBAN / OBAN ⁵⁾ number	39. BIC / SWIFT number

C.5. TOTAL AMOUNT OF VAT TO BE PAID UNDER THE INITIAL TAX RETURN⁶⁾

40. Total amount of VAT to be paid	41. EUR
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D. DETAILS OF THE PERSON SUBMITTING THE TAX RETURN

42. First name and surname	
43. Telephone number	44. E-mail address

Explanations

- Pursuant to Article 61(2) of Implementing Regulation 282/2011 the amendments referred to in paragraph 1 shall be submitted electronically to the Member State of identification within three years of the date on which the initial return was required to be submitted.
Pursuant to Article 61a(1) of Implementing Regulation 282/2011 a taxable person or an intermediary acting on his behalf shall submit his final VAT return and any late submissions of previous returns, and the corresponding payments, to the Member State which was the Member State of identification at the time of the cessation, exclusion or change where: he ceases to use one of the special schemes; he is excluded from one of the special schemes; he changes the Member State of identification in accordance with Article 57f. Any corrections to the final return and previous returns arising after the submission of the final return shall be discharged directly with the tax authorities of the Member State of consumption concerned.
- Pursuant to Article 61a(2) of Implementing Regulation 282/2011 in respect of all taxable persons on whose behalf he is acting, an intermediary shall submit the final VAT returns and any late submissions of previous returns, and the corresponding payments, to the Member State which was the Member State of identification at the time of deletion or change where: he is deleted from the identification register, he changes the Member State of identification in accordance with Article 57f(2).
Any corrections to the final return and previous returns arising after the submission of the final return shall be discharged directly with the tax authorities of the Member State of consumption concerned.
- Items 15, 16 and 17 shall not be completed if the taxable person is established or resides outside the territory of the Republic of Poland.
- The VAT amount resulting from the correction shall only be a difference with respect to the amount previously shown in the settlement for a given period for the Member State of consumption being the Republic of Poland. The value of this amount may be negative.
- If the beneficiary's bank, besides the bank account number, also uses/requires a clearing number (e.g. ABA – American Bankers Association in the USA, CC – Clearing Code in Canada), enter it in the box with the beneficiary's bank number, at the beginning of this box, separating it from the account number with a dash.
- The amount means the total amount of VAT due for Poland as the state of consumption, to be paid, resulting from the initial tax return.

Instruction

Stating untruth or concealing the truth, and thus exposing the tax to depletion, shall be subject to liability provided for in the Fiscal Penal Code.