



# *JPK\_VAT Records for value added tax*

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*Information brochure concerning the structure  
of JPK\_VAT(3)*

January 2018

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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.

Validation Rule - It is not possible to upload a JPK\_VAT file that specifies the purpose of submission as 0.1.2 etc. more than once for a given period. This should be understood as: 0 is denoted by the original version JPK\_VAT for the actual month, a first correction is denoted as a 1 a further correction for the same period is denoted as 2,3,4 etc.

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, name of entity and address data) are contained. The **JPK\_VAT** table also covers:

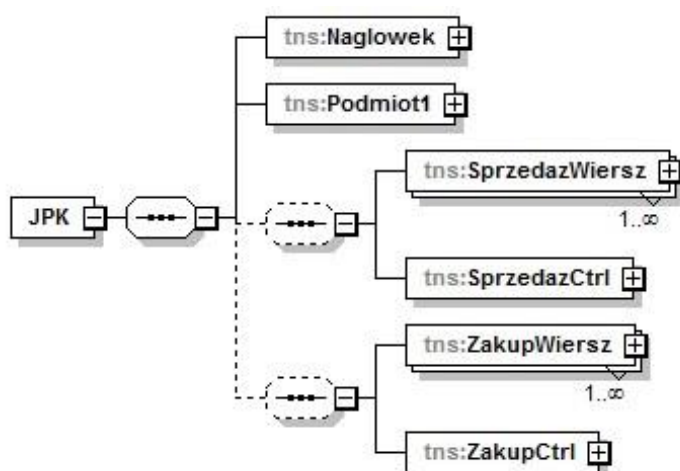
- Records of VAT sales and purchases of goods and services for which the entity shall be bound to assess output tax, i.e. intra-Community purchases of goods, imports of goods subject to settlement in accordance with Article 33a of the Act, imports of services excluding services purchased from value added 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.

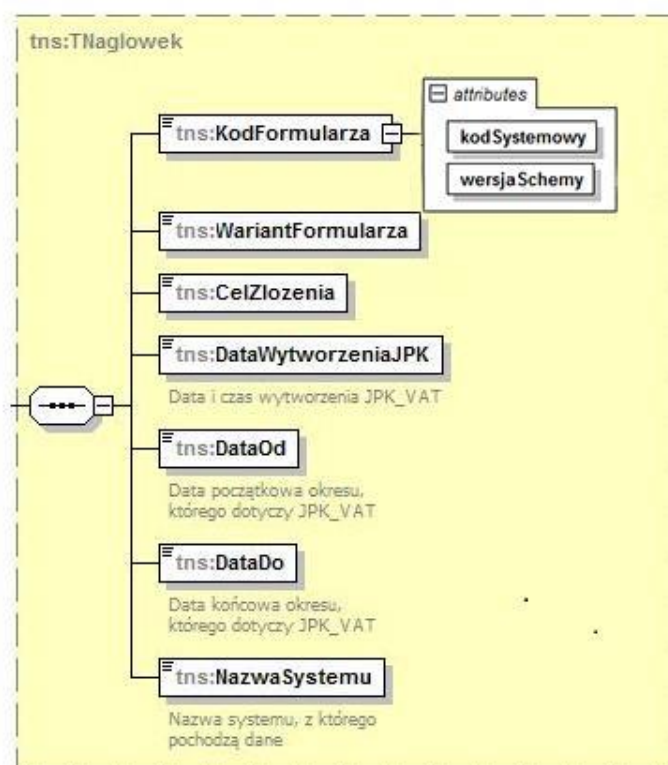
The VAT purchase records in the JPK logical structure comprise a detailed part (**SprzedazWiersz** [SalesLine] table) containing, inter alia, the following data for each item: issuer's name, issuer's address, NIP number or other number used for issuer's tax identification, invoice number, net amount 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

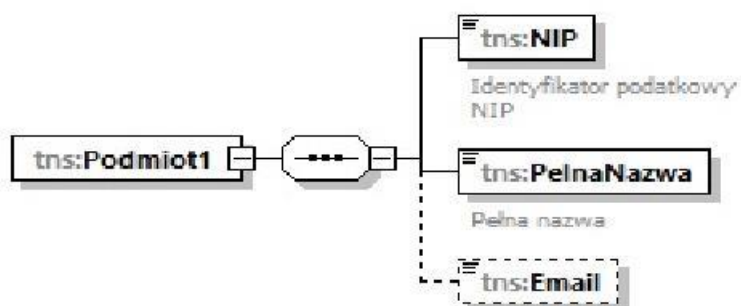


## Structure of heading



Field name	Field description
<b>KodFormularza</b>	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
<b>WariantFormularza</b>	The WariantFormularza field stores marking of the form option. Currently it is value - 2. Form option is the requirement of edeclaration.
<b>CelZlozenia</b>	The field contains two options: 1 – first-time submission; 2- submission of correction
<b>DataWytworzeniaJPK</b>	Date and time of JPK_VAT generation (example: 2017-0224T09:30:47Z)
<b>DataOd</b>	Initial date of the period JPK_VAT refers to (example: 2017-0101)
<b>DataDo</b>	End date of the period JPK_VAT refers to (example: 2017-01-31)
<b>NazwaSystemu</b>	The name of the program by which the taxpayer keeps a record of VAT.

## Heading JPK\_VAT



Field name	Field description
NIP	NIP tax identifier
PełnaNazwa	Full name
E-mail	E-mail address

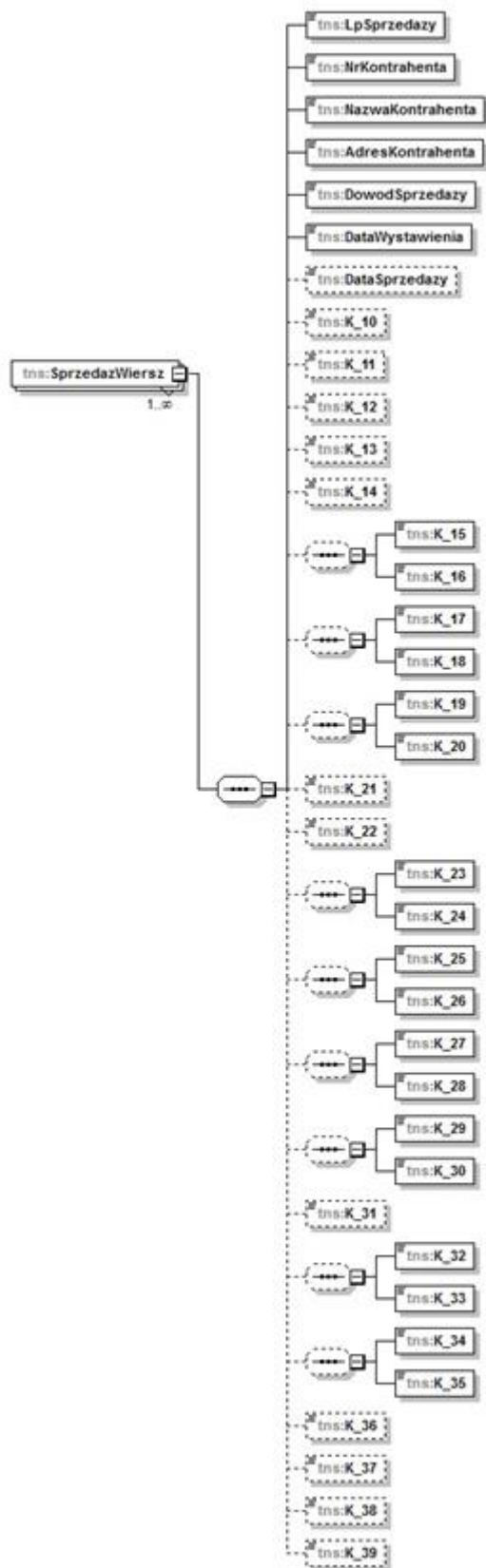
### Structure of heading

Enter the email address field in the header data, which will not be mandatory to fill.

Obligatory Fill in the NIP field, enter 10 digits without spaces, dashes and letters.

# 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
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% and 4% (taxi)



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% and 4% (taxi)
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**

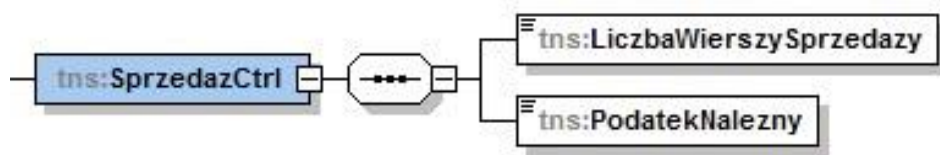
Amount of tax on intra-Community purchase of vehicles recognised in item 24, subject to payment on the deadline referred to in Article 103(3), in conjunction with item 4 of the Act (optional field)

**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

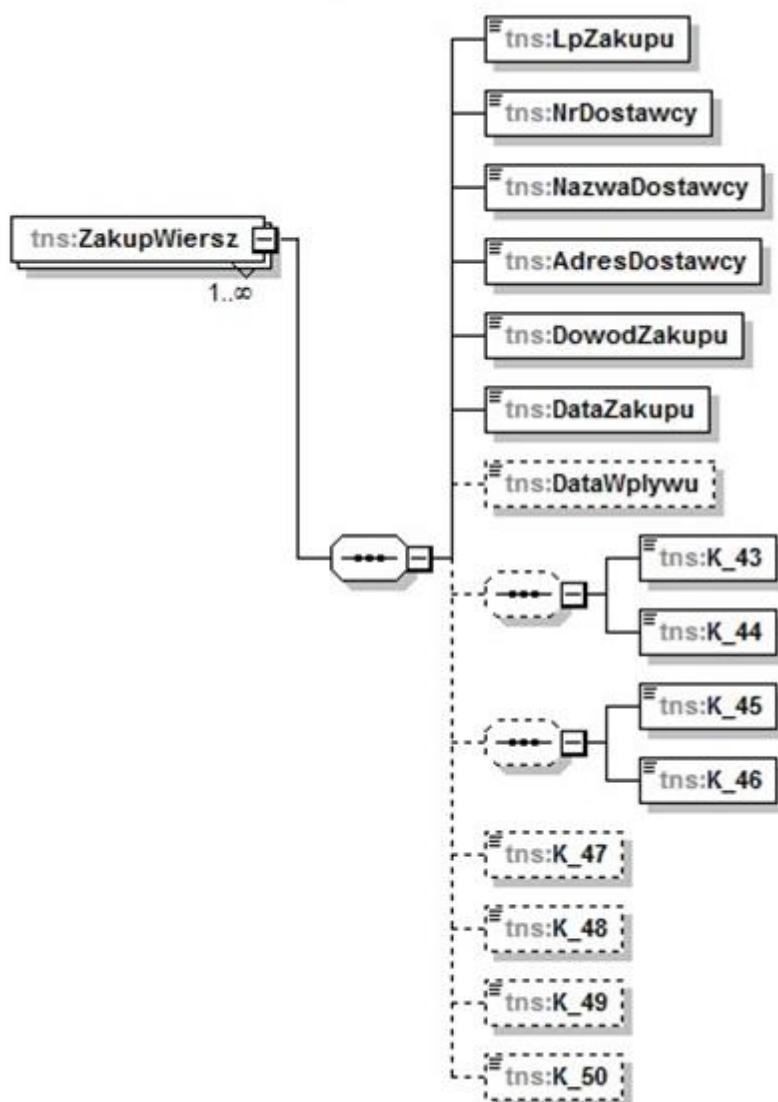


SprzedazCtrl [SalesCtrl] – Control sums for VAT sales records

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



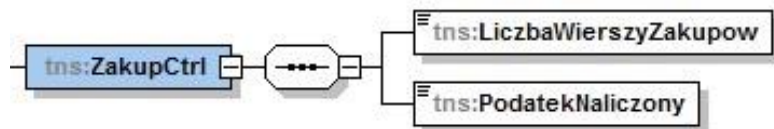
ZakupWiersz [PurchaseLine] - VAT purchase records

Field name	Field description
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

Nazwa pola	Opis pola
LpZakupu	No. VAT purchase line
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(3) version

1. Validation rule added, JPK\_VAT file is not sent where it was specified as the target of 0.1.2 ... more than once for a given period. This is to be understood as: by 0 denote the original JPK\_VAT for the given month, the first correction is denoted as 1 and the subsequent corrections for the same period are marked as 2,3,4,
2. Added KodFormularza The field stores two attributes of the TKodFormularza - schema system code and schema version. Currently they are: system code: JPK\_VAT (3) and schema version with value 1-1,
3. Modified WariantFormularza - The Form Variant field holds the schema designation. Currently it is a value - 3,
4. Deletes the fields in the file header: DomyslnyKodWaluty, KodUrzedu,
5. Delete the REGON,
6. Enter the email address field in the header data (in the Subject ID), which will not be mandatory to fill.
7. Removed the obligation to enter the address of the entity, which resulted in the removal of the TadresJPK table,
8. The "type" field has been removed from the SprzedazWiersz,
9. Removed the "type" field in the ZakupWiersz,