Standard Audit File for Tax
(JPK_VAT)
incorporating the VAT records part and the VAT return part

Warsaw, June 2020

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Introduction

By the Act Amending the Act on Value Added Tax and Other Acts dated July 4th, 2019 (Journal of Laws item 1520), which amended the Act on Value Added Tax dated March 11th, 2004 (Journal of Laws of 2018, item 2174, as amended), hereinafter referred to as the "Act", the legislator simplified the fulfilment of reporting obligations by VAT taxable persons. The JPK_VAT records information and the VAT-7 return or, alternatively, VAT-7K return, which until the amendment's entry into force were filed separately, are now incorporated into one electronic tax file.

Under the new laws, the VAT-7 return or, alternatively, VAT-7K return and records information are now replaced by one JPK_VAT electronic file, that is, JPK_V7M or JPK_V7K.

NOTE

The new JPK_VAT file is intended only for tax filings made so far on the **VAT-7** or **VAT-7K** forms**.**

It is not intended for any other tax filings (for instance, filings made on the VAT-12, VAT-8, VAT-9M, VAT-10 or VAT-14 forms). These shall be governed by the laws that have been applicable hitherto.

The constituent elements of the new JPK_VAT file are presented in the Ordinance of the Minister of Finance, Investments and Development Concerning Specific data to be Contained in Goods and Services Tax Returns and Records dated October 15th, 2019 (Journal of Laws item 1988), as amended by the Ordinance of the Minister of Finance dated April 1st, 2020 (Journal of Laws item 576) and the Ordinance of the Minister of Finance dated June 25th, 2020 (Journal of Laws item 1127), hereinafter referred to as the "Ordinance", and in the logical structures developed on the basis of this Ordinance for JPK_VAT, that is, the JPK_V7M and JPK_V7K structures.

The new JPK_VAT file, which incorporates the VAT return part and the VAT records part, is to be filed mandatorily by all registered active VAT taxable persons as of October 1st 2020.[1]

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[1] Originally, the new JPK_VAT incorporating the record part and the return part was to be filed by the so-called large business entities for tax periods beginning April 1st, 2020, and by the other business entities for tax periods beginning July 1st, 2020. Pursuant to Art. 58 point 4 of the Act Amending the Act on Specific Solutions Related to Preventing, Counteracting and Combatting COVID-19, Other Contagious Diseases and Crisis Situations Caused by These Diseases, and Certain Other Acts dated March 31st, 2020 (Journal of Laws of 2020, item 568), the date as of which this new obligation shall be imposed on large business entities has been extended to July 1st, 2020. Thereafter, pursuant to Art. 72 point 2 of the Act on the State Financial Aid Provided to Business Entities Affected by COVID-19 Applying for Bank Loans to Maintain Liquidity and on the Simplified Procedure of Approving the Scheme of Arrangement in Connection with COVID-19

There are two types of the JPK_VAT file:

> ➢ **JPK_V7M** – for VAT filings made **on a monthly basis,**

> ➢ **JPK_V7K** - for VAT filings made **on a quarterly basis.**

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dated June 19ᵗʰ, 2020 (Journal of Laws of 2020, item 1086), the date as of which this new obligation shall be imposed on all business entities has been extended to October 1ˢᵗ, 2020.

> **NOTE**
>
> Taxable persons making amended VAT filings should fill in only these fields of their XML-format file that are to be amended (in the return part or the records part, respectively):
> - If both the <u>return part and the records part are amended,</u> the taxable person fills in all the elements of the XML-format file, that is, **Naglowek**, **Podmiot1**, **Deklaracja** and **Ewidencja.**
> - If only the <u>return part</u> is amended and the amendment does not affect the records part, the taxable person fills in **Naglowek**, **Podmiot1** and **Deklaracja.**
> - If only the <u>records part</u> is amended and the amendment does not affect the return part, the taxable person fills in: **Naglowek, Podmiot1** and **Ewidencja.**

Fields (data) formats of the JPK_VAT file:

General characteristics of the fields' format:

1. The JPK_VAT is an XML-format file.

2. The fields of the XML file come into three categories:

   - <u>obligatory fields</u> – to be filled in each time a filing is made; if the required data (for instance, NrKontrahenta or NazwaKontrahenta are not available, the word "BRAK" should be entered.

   - <u>contingent fields</u> – to be filled in only in cases where there are certain data that need to be recorded mandatorily; if there are no such data, these fields should be left blank.

   - <u>optional fields</u> – that is, fields that may but do not have to be filled in; if a taxable person chooses not to provide certain information (e.g. contact details such as a telephone number), these fields should be left blank.

3. The character fields are alphanumerical fields. Small and capital letters and digits are allowed. As a rule, the maximum number of signs is 256.

4. Polish diacritics are encoded with the use of UTF-8. Special characters such as "/", " – ", "+" may be used in character fields.

5. Numeric fields are data fields intended for numbers to be calculated. Values should be provided in the form of continuous sequences of digits; no separating marks (e.g. spaces) are allowed for thousands. The only admissible decimal separator is a dot ("**.**").

6. In the records part, amounts should be rounded up to 2 decimal places, if any (e.g. 12345.56).

7. In the return part, amounts should be rounded up to the nearest zloty in such a manner that fractional parts smaller than PLN 50/100 should be ignored and these greater than PLN 50/100 should be rounded up to the nearest zloty pursuant to Art. 63 § 1 of the Act

dated August 29th, 1997 – the Tax Code (Journal of Laws of 2019, item 900, as amended).

8. All negative numbers should be preceded by the negative sign ("-").

9. Dates should be entered as YYYY-MM-DD (e.g. 2020-08-31).

10. Dates and time should be entered in one field only, i.e. the field intended for the date and time when the file is generated. The date and time format is YYYY-MM-DDTHH:MM:SS (e.g.: 2018-02-24T09:30:47Z, T standing for "Time"). For the Universal Time (UTC), the letter "Z" (ZULU) should be added at the end.

11. Tax identification numbers provided in the records part should be sequences of consecutive digits or letters entered without spaces or other separators; the country code should be entered in a separate field intended for it.

Symbols used in the XSD diagram:
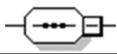
	Sequence of elements - obligatory
	Sequence of elements - contingent
	Selection
tns:PozycjeSzczegolowe	Obligatory element
tns:Deklaracja	Contingent element
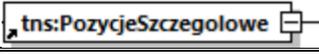
The main diagram structure of JPK_V7M and JPK_V7K

The main diagram structure of JPK_V7M and JPK_V7K consists of the following elements: **Naglowek, Podmiot1, Deklaracja** and **Ewidencja.**

Diagram 1. **The main diagram structure of JPK_V7M and JPK_V7K.**
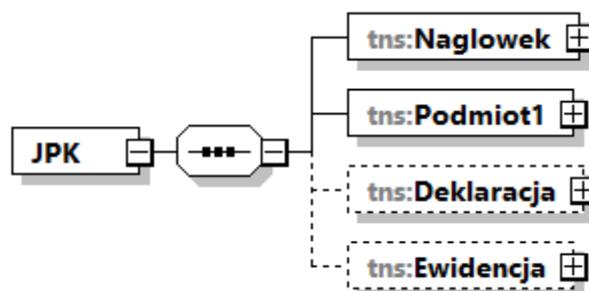
Description of the main diagram structure of JPK_V7M and JPK_V7K

Table 1. **Description of the main diagram structure of JPK_V7M and JPK_V7K.**

Field name	Field description
Naglowek	Contains, among other things, data concerning the period covered by the JPK_V7M or JPK_V7K files, the purpose of filing, the tax office with which they are filed and the date of filing.
Podmiot1	Contains data identifying the entity filing a JPK_V7M or a JPK_V7K.
Deklaracja	Contains data necessary to calculate the amount of output tax, the amount of input tax and the amount of tax to be remitted to or refunded by the tax office; it also contains information on how the tax refund is to be made and the taxable person's guidelines.
Ewidencja	Contains data required for the accurate settlement of output and input tax.

Naglowek of JPK_V7M and JPK_V7K

The structure of the element Naglowek of JPK_V7M and JPK_V7K

Diagram 2. **The structure of the element Naglowek of JPK_V7M and JPK_V7K.**
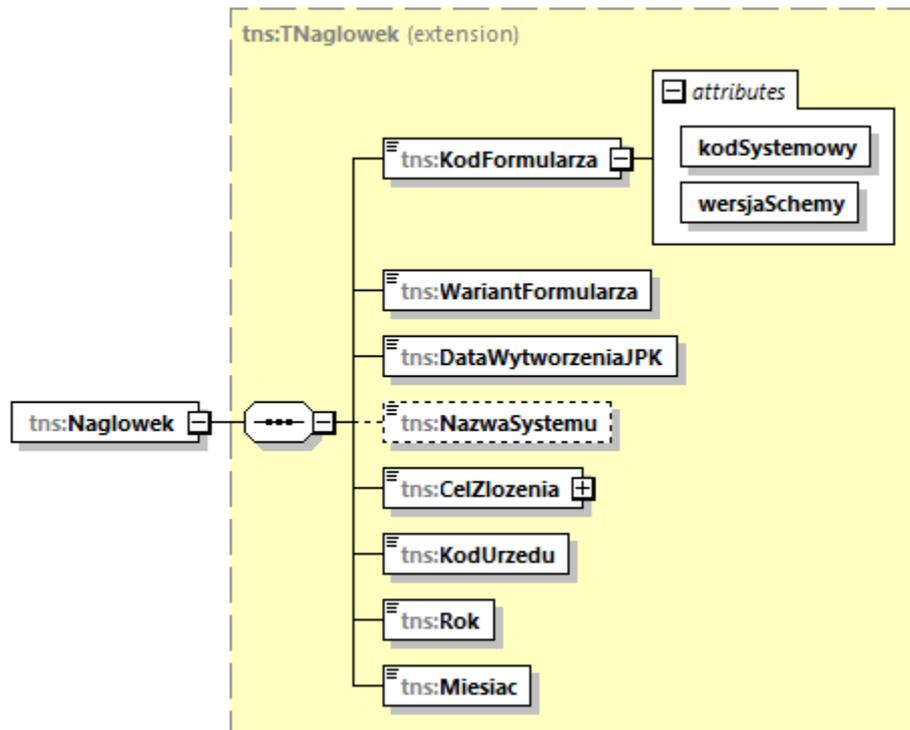
Table 2. **Description of the Naglowek structure of JPK_V7M and JPK_V7K.**

Field name	Field description
KodFormularza	This field stores two attributes of the element KodFormularza: - kodSystemowy: JPK_V7M (1) [for taxable persons making monthly filings] or JPK_V7K (1) [for taxable persons making quarterly filings] - wersjaSchemy: 1-2E.
WariantFormularza	This field contains diagram designation. The current value is: 1. This is the first schema version of JPK_V7M and JPK_V7K.
DataWytworzeniaJPK	Date and time when the JPK_V7M or JPK_V7K files are generated.
NazwaSystemu	Name of the IT system from which a JPK_V7M or a JPK_V7K are sent (optional)
CelZlozenia	Purpose of filing: 1 – original filing 2 – amendment
KodUrzedu	Code of the tax office with which the tax return and the tax records are filed (e.g. 1471).
Rok	Year to which the tax return and the tax records pertain (e.g. 2020).
Miesiac	Month covered by the return and records of the JPK_V7M file and month covered by the records of the JPK_V7K file (e.g. 10). Where an original JPK_V7K or an amendment to the return part is filed, the last month of a quarter, i.e. 3, 6, 9 or 12, respectively, should be specified.

The element Podmiot1 of JPK_V7M and JPK_V7K

The element **Podmiot1** of JPK_V7M and JPK_V7K is made of the following fields: **OsobaFizyczna** and **OsobaNiefizyczna**.

The following fields are intended for the identification data of natural persons': **NIP, ImiePierwsze, Nazwisko, DataUrodzenia, Email** and **Telefon.**

The following fields are intended for the identification data of entities other than natural persons: **NIP, PelnaNazwa, Email** and **Telefon.**

The structure of the element Podmiot1 of JPK_V7M and JPK_V7K.

Diagram 3. **The structure of the element Podmiot1 of JPK_V7M and JPK_V7K.**
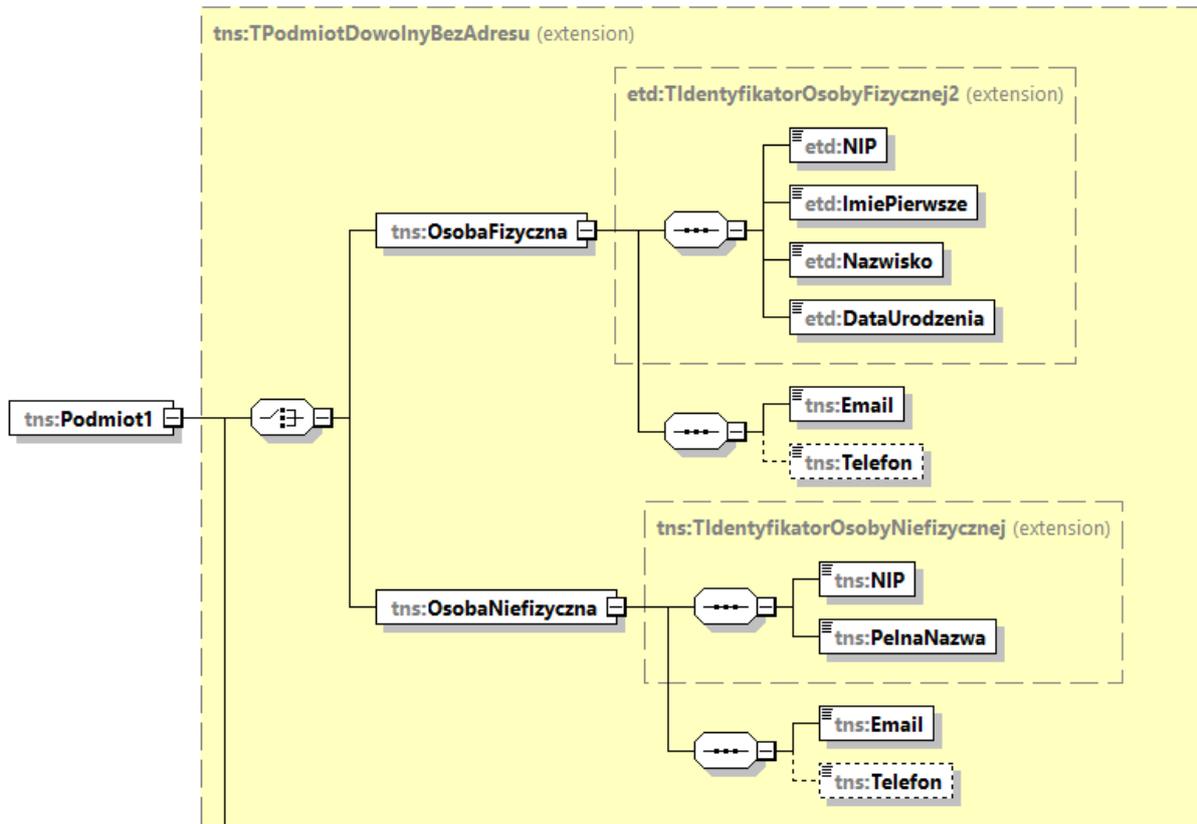
Table 3. **Description of the structure of the element Podmiot1 of JPK_V7M and JPK_V7K.**

Field name	Field description
OsobaFizyczna	**Contains data identifying a natural person**
NIP	NIP tax identifier of the taxable person (e.g. 1010000000).
ImiePierwsze	Taxable person's first name
Nazwisko	Taxable person's surname
DataUrodzenia	Taxable person's date of birth (e.g. 1977-07-07)
Email	Email address of the taxable person or the taxable person's representative
Telefon	Contact telephone number (e.g. 801055055) [optional]
OsobaNiefizyczna	**Contains data identifying an entity other than a natural person**
NIP	NIP tax identifier of the taxable person (e.g. 1010000000).
PelnaNazwa	Name of the entity
E-mail	Email address of the taxable person or the taxable person's representative
Telefon	Contact telephone number (optional)

The records part of JPK_V7M and JPK_V7K

General filing guidelines pertaining to the records part of JPK_V7M and JPK_V7K.

1. A taxable person wishing to make an amendment to the records part should submit a new and complete XML-format file containing accurate data. Filings containing amended data only are not allowed.

2. A correction to an erroneous entry not affecting the calculation of output or input tax shall, as a rule, be made by way of the entry's being reversed, i.e. the entire erroneous entry shall be made with the opposite sign and the correct entry, including the original document's number (e.g. DowodSprzedazy, NrKontrahenta or NazwaKontrahenta) shall be provided. However, if the taxable person has not sent the file for a settlement period concerned yet, only one, correct entry may be made.

3. Corrections to documents affecting the amount of taxable base or output tax ("in plus" or "in minus") shall be recorded with the correction documents' numbers for the period for which, according to the Act, the corrections are made.

4. Corrections to documents affecting the amount of input tax "in plus" or "in minus" shall be recorded with the correction documents' numbers. However, in the case of corrections affecting the amount of input tax "in minus" in cases where, according to the Act, the original and the correction document can be included in the records for one accounting period, it is permissible to include only values evidenced by the original document less the values from the correction document.

5. The size of letters does not matter.

6. Numbers of sales and purchase evidence documents should be entered in the records part in full and with original spelling. No identification data of any such evidence may be omitted.

The structure of the element Ewidencja of JPK_V7M and JPK_V7K

Diagram 4. **The structure of the element Ewidencja of JPK_V7M and JPK_V7K.**
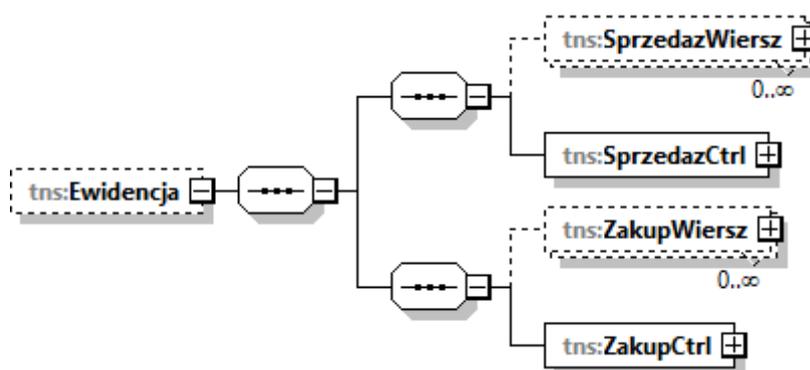
Table 4. **Description of the structure of the element Ewidencja of JPK_V7M and JPK_V7K.**

Field name	Field description
SprzedazWiersz	Contains data required for the accurate settlement of output tax.
SprzedazCtrl	Contains data concerning the number of lines and output tax according to the output tax records covering the period to which a JPK_V7M or a JPK_V7K pertain.
ZakupWiersz	Contains data required for the accurate settlement of input tax.
ZakupCtrl	Contains data concerning the number of lines and input tax according to the input tax records covering the period to which a JPK_V7M or a JPK_V7K pertain.

SprzedazWiersz JPK_VAT

The output tax records structure of JPK_V7M and JPK_V7K

Diagram 5. **The output tax records structure of JPK_V7M and JPK_V7K (from LpSprzedazy to TypDokumentu).**
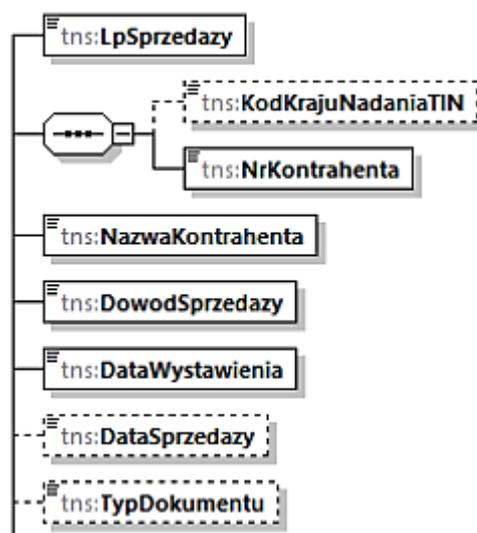
Table 5. **Description of the output tax records structure of JPK_V7M and JPK_V7K (from LpSprzedazy to TypDokumentu).**

Field name	Field description
LpSprzedazy	Serial number of the output tax records line. In consecutive lines provide subsequent natural numbers starting from 1.
KodKrajuNadaniaTIN	Provide the country code through which a customer or a supplier of goods and/or services is identified for the purposes of value added tax (contingent). Provide the letter country code through which a customer or a supplier of goods and/or services (contractor) is identified for the purposes of value added tax. If there is no TIN of a customer or a supplier of goods and/or services, the field should be left blank. *For example, for a contractor from Austria: AT*
NrKontrahenta	The number through which a customer or a supplier of goods and/or services is identified for the purposes of value added tax (a code consisting of digits and letters only). Provide the number through which a customer or a supplier of goods and/or services (contractor) is identified for the purposes of value added tax, without the letter country code. If none, enter "BRAK". *For example, for a contractor from Austria: U99999999*
NazwaKontrahenta	Name and surname or business name of a customer or a supplier of goods and/or services. Provide the first name and surname or the business name of a customer or a supplier of goods and/or services (contractor), first name and surname or the business name of a consignor in the case of a customs declaration. If none, enter "BRAK".

DowodSprzedazy	Evidence number. Provide the number of a document – an invoice or a correction invoice, respectively, number of a fiscal report or another internal evidence document and, as regards evidence documenting the importation of goods settled according to Art. 33a of the Act – the number of a customs declaration referred to under Art. 33b of the Act. If none, enter "BRAK".
DataWystawienia	Evidence issue date. Provide the date of issue (of a document) – an invoice or a correction invoice, date of a fiscal report or another internal evidence and, as regards evidence documenting the importation of goods settled according to Art. 33a of the Act, the date on which a customs declaration is accepted or the date of an import declaration referred to under Art. 33b of the Act.
DataSprzedazy	The date on which the supply of goods and/or services is made or completed or the date on which a payment is received, as long as this date has been specified and is different from the date on which the evidence document is issued (contingent). Provide the date on which the supply of goods and/or services is made or completed or the date on which the entire or a portion of the payment is received in cases referred to under Art. 106b sec. 1 point 4 of the Act, that is, in the case where the entire or a portion of the payment is received before the supply of goods and/or services is made, as long as this date has been specified and is different from the invoice issue date.

TypDokumentu	Sales evidence symbols (contingent).
	The following symbols should be chosen only if there is evidence in the settlement period concerned for which such a symbol is required:
	- **RO –** for a collective internal document containing information on cash register sales;
	- **WEW** - for an internal document; for instance: *gratuitous conveyance by a taxable person of goods constituting components of their enterprise, collective document concerning sales to natural persons other than sales recorded in a cash register;*
	- **FP –** for the invoice referred to under Art. 109 sec. 3d of the Act.
	If none of these symbols is to be chosen, leave the field blank.

NOTE

FP – "Faktura do paragonu" (Receipt-based invoice)

The added Art. 109 sec. 3d of the Act specifies that for the purpose of keeping records, invoices documenting sales recorded in a cash register shall be recognized in the period in which they are drawn up and **shall not increase the sales value and output tax for that period** (since sales are recorded in a cash register and included in a daily and monthly fiscal report in a settlement period in which, as a rule, the tax obligation arises). To avoid amendments to JPK_VAT files for previous periods, it has been determined that invoices shall be entered into the records part of the JPK_VAT file covering the month in which they are drawn up, no matter when they are actually recorded in a fiscal report.

IMPORTANT
The amount of taxable base and output tax charged on the supply of goods and/or services documented by the invoices referred to under Art. 109 sec. 3d of the Act (marked as FP), shall not be taken into account in the check sums of the output tax records.

Diagram 6. **The structure of output tax records of JPK_V7M and JPK_V7K (from GTU_01 to GTU_13)**.
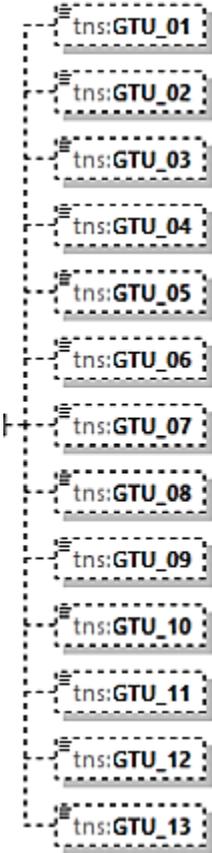
NOTE

Supplies of goods and/or services are marked with the symbols GTU_01 through GTU_13.

An invoice shall be recognized as a whole by way of "**1**"'s being entered in GTU_01 through GTU_13 if a supply of goods and/or services is evidenced by it; no individual values or tax amounts, etc. need to be specified.

A field should be left blank if none of the goods or services is evidenced.

Example 1
If any of the goods specified under, for instance, 01, 02 or 04 are evidenced by an invoice, the taxable person should enter **"1"** in "GTU_01", "GTU_02" or GTU_04", respectively.

Table 6. **Description of the output tax records structure of JPK_V7M and JPK_V7K (from GTU_01 to GTU_13).**

Field name	Field description
GTU_01	Supply of alcoholic beverages – ethyl alcohol, beer, wine, fermented beverages and intermediate products in the meaning of excise duty laws
GTU_02	Supply of goods referred to under Art. 103 sec. 5aa of the Act
GTU_03	Supply of fuel oil in the meaning of excise duty laws, and lubricating oils, other oils classified as CN 2710 19 71 through 2710 19 99, save for CN 2710 19 85 (white oils, liquid paraffin), elastic lubricants classified under CN 2710 19 99, lubricating oils classified under CN 2710 20 90, lubricating preparations classified under CN 3403, save for elastic lubricants classified under the above-mentioned code
GTU_04	Supply of tobacco products, tobacco, e-liquid and new category products in the meaning of excise duty laws
GTU_05	Supply of wastes – only these specified under items 79-91 of schedule no. 15 to the Act
GTU_06	Supply of electronic devices and their parts and materials specified under items 7-9, 59-63, 65, 66, 69 and 94-96 of schedule no. 15 to the Act only
GTU_07	Supply of vehicles and vehicle parts classified under codes CN 8701 - 8708 and CN 8708 10 only
GTU_08	Supply of precious metals and base metals – only these specified under items 1-3 of schedule no. 12 to the Act, and items 12-25, 33-40, 45, 46, 56 and 78 of schedule no. 15 to the Act
GTU_09	Supply of medicaments and medical devices - medicinal products, special purpose foods and medicinal products subject to registration under Art. 37av sec. 1 of the Act dated September 6th 2001 – Pharmaceutical Law (Journal of Laws of 2019, item 499, as amended)
GTU_10	Supply of buildings, structures and land
GTU_11	Services related to the greenhouse gas emission allowance trading as referred to in the Act on the Scheme for Greenhouse Gas Emission Allowance Trading dated June 12th 2015 (Journal of Laws of 2018, items 1201 and 2538 and Journal of Laws of 2019, items 730, 1501 and 1532)

GTU_12	Supply of intangible services – only in the area of consultancy, accounting, law, management, education or marketing, services related to head offices, advertising, market research and public opinion polling, services in the area of scientific research and development
GTU_13	Supply of transport services and warehouse management services - Section H of PKWiU of 2015, symbols ex 49.4 and ex 52.1

IMPORTANT

Symbols identifying the supply of goods and services **shall not be applicable** to collective information on sales recorded in a cash register or collective information on sales not documented by invoices and not subject to the obligation of being recorded in a cash register.

Also, symbols identifying the supply of goods and services **shall not be applicable to any purchase transactions in respect of which output tax is due (e.g. Intra-Community acquisition of goods or importation of services).**

Diagram 7. **The structure of output tax records of JPK_V7M and JPK_V7K (from SW to MPP).**
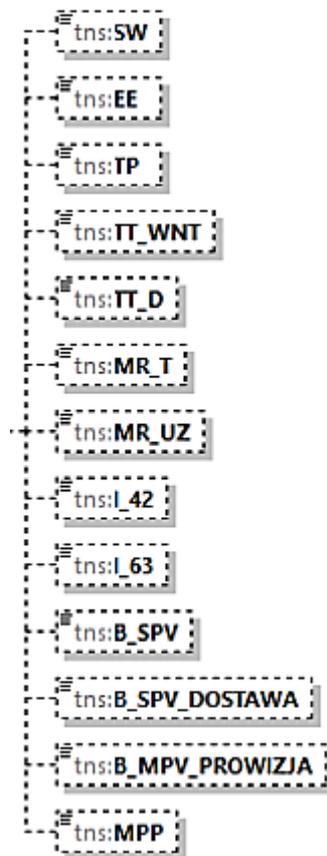
NOTE

Procedures shall be marked with the symbols SW, EE, TP, TT_WNT, TT_D, MR_T, MR_UZ, I_42, I_63, B_SPV, B_SPV_DOSTAWA, B_MPV_PROWIZJA and MPP.

An accounting document shall be recognized as a whole by way of "**1**"'s being entered in SW, EE, TP, TT_WNT, TT_D, MR_T, MR_UZ, I_42, I_63, B_SPV, B_SPV_DOSTAWA, B_MPV_PROWIZJA or MPP if the given procedure is evidenced by it; no individual values or tax amounts, etc. need to be provided.

A field should be left blank, if no such procedure is evidenced.

Example 2

If a transaction documented by an invoice is subject to the split payment mechanism and there are links between the customer and the supplier of goods and/or services referred to under Art. 32 sec. 2 point 1 of the Act, "**1**" should be entered in "TP" and "MPP".

Table 7. **Description of the output tax records structure of JPK_V7M and JPK_V7K (from SW to MPP).**

Field name	Field description
SW	Supply made within the framework of the distance sale from the territory of the country, as referred to under Art. 23 of the Act
EE	Supply of telecommunications, broadcasting and electronic services referred to under Art. 28k of the Act
TP	Links existing between a customer and the supplier of goods and/or services referred to under Art. 32 sec. 2 point 1 of the Act
TT_WNT	Intra-Community acquisition of goods by the second-in-turn VAT payer in the triangular transaction effected within the framework of the simplified procedure referred to in Division XII, chapter 8 of the Act
TT_D	Supply of goods outside of the territory of the country effected by the second-in-turn VAT payer in the triangular transaction effected within the framework of the simplified procedure referred to in Division XII, chapter 8 of the Act
MR_T	Supply of tourism-related services where the taxable base is the commission less tax according to Art. 119 of the Act
MR_UZ	Supply of second-hand goods, works of art, collector's items and antiques, where the taxable base is the commission less tax according to Art. 120 of the Act
I_42	Intra-Community supply of goods following the importation of these goods effected within the framework of the customs procedure 42 (importation)
I_63	Intra-Community supply of goods following the importation of these goods effected within the framework of the customs procedure 63 (importation)
B_SPV	Transfer of a single-purpose voucher effected by a taxable person acting on his/its own behalf, taxed according to Art. 8a sec. 1 of the Act
B_SPV_DOSTAWA	Supply of goods and/or services to which a single-purpose voucher relates, to the taxable person who has issued the voucher according to Art. 8a sec. 4 of the Act

B_MPV_PROWIZJA	Supply of agency and other services pertaining to the transfer of a single-purpose voucher, taxed according to Art. 8b sec. 2 of the Act
MPP	Transaction subject to the mandatory split payment mechanism Symbol MPP is applicable to invoices drawn up for a gross amount exceeding PLN 15 000.00, documenting the supply of goods and/or services specified in schedule no. 15 to the Act

Diagram 8. **Structure of the output tax records of JPK_V7M and JPK_V7K (from KorektaPodstawyOpodt to SprzedazVAT_Marza).**
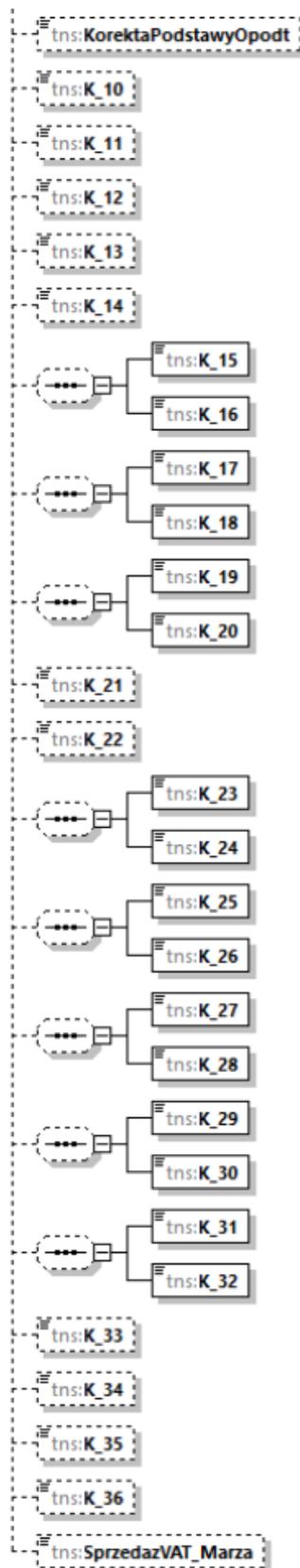
Table 8. **Description of the structure of output tax records of JPK_V7M and JPK_V7K (from KorektaPodstawyOpodt to SprzedazVAT_Marza).**

Field name	Field description
KorektaPodstawyOpodt	Amendment to taxable base and output tax, as referred to under Art. 89a sec. 1 and sec. 4 (contingent). "**1**" should be entered if the amendments referred to under Art. 89a sec. 1 or sec. 4 of the Act, respectively, are made in fields K_15 through K_20. Otherwise the field should be left blank. **IMPORTANT** The amendments to the taxable base and output tax (downwards or upwards), which are referred to under Art. 89a sec. 1 and sec. 4 of the Act, are recorded individually with all the elements required to be included in invoices documenting the supply of goods and/or services. All amendments decreasing the taxable base and output tax amounts pursuant to Art. 89a sec. 1 of the Act are recorded with the sign "in minus".
K_10	Taxable base resulting from the tax-exempt supply of goods and/or services in the territory of the country (contingent). Provide the net value of the tax exempt supply of goods and/or services in the territory of the country referred to under Art. 43 or Art. 82 of the Act. If none, the field should be left blank.
K_11	Taxable base resulting from the supply of goods and/or services outside of the territory of the country (contingent). The net value of the supply of goods and/or services outside of the territory of the country should be provided each time where in respect of such supply of goods and/or services a taxable person is entitled to lower the amount of output tax by the amount of input tax as referred to under Art. 86 sec. 8 point 1 of the Act or receive the refund of input tax referred to under Art. 87 sec. 5 of the Act. If none, the field should be left blank.

K_12	Taxable base for the supply of services referred to under Art. 100 sec. 1 point 4 of the Act (contingent).
	Provide the net value of services whose place of supply is in the territory of a member state other than Poland, as provided also in K11, which are supplied to VAT taxable persons or legal entities other than such taxable persons, identified for value added tax, for which the service recipient is the entity liable to pay value added tax. No services that are exempt from value added tax or subject to the 0% VAT rate are specified in K_12.
	If none, the field should be left blank.
K_13	Taxable base for the supply of goods and/or services in the territory of the country subject to the 0% VAT rate (contingent).
	Provide the net value of the supply of goods and/or services in the territory of the country subject to the 0% VAT rate.
	If none, the field should be left blank.
K_14	Taxable base for the supply of goods referred to under Art. 129 of the Act (contingent).
	Provide the net value of the 0% VAT taxed supply of goods the tax on which has been refunded to the traveller, as provided also in K_13.
	If none, the field should be left blank.
K_15	Taxable base for the 5% VAT taxed supply of goods and/or services in the territory of the country, subject to the amendment referred to under Art. 89a sec. 1 and sec. 4 of the Act (contingent).
	Provide the net value of the 5% VAT taxed supply of goods and/or services in the territory of the country as well as all the amendments decreasing the amount of taxable base referred to under Art. 89a sec. 1 of the Act and amendments increasing the amount of taxable base referred to under Art. 89a sec. 4 of the Act related to the 5% VAT taxed supply of goods and/or services in the territory of the country.
	If none, the field should be left blank.

K_16	Output tax charged on the 5% VAT taxed supply or goods and/or services in the territory of the country, subject to the amendment referred to under Art. 89a sec. 1 and 4 of the Act (contingent).
	Provide the amount of output tax in respect of the 5% VAT taxed supply or goods and/or services in the territory of the country, as well as all the amendments decreasing the amount of output tax referred to Art. 89a sec. 1 of the Act and amendments increasing the amount of output tax referred to under Art. 89a sec. 4 of the Act related to the 5% VAT taxed supply of goods and/or services in the territory of the country.
	If none, the field should be left blank.
K_17	Taxable base for the 7% or 8% VAT taxed supply of goods and/or services in the territory of the country, subject to the amendment referred to under Art. 89a sec. 1 and 4 of the Act (contingent).
	Provide the net value of the 7% or 8% VAT taxed supply of goods and/or services in the territory of the country as well as all the amendments decreasing the amount of taxable base referred to under Art. 89a sec. 1 of the Act and amendments increasing the amount of taxable base referred to under Art. 89a sec. 4 of the Act, related to the 7% or 8% VAT taxed supply of goods and/or services in the territory of the country.
	If none, the field should be left blank.
K_18	Output tax in respect of the 7% or 8% VAT taxed supply of goods and/or services in the territory of the country, subject to the amendment referred to under Art. 89a sec. 1 and sec. 4 of the Act (contingent).
	Provide the amount of output tax in respect of the 7% or 8% VAT taxed supply of goods and/or services in the territory of the country, as well as all the amendments decreasing the amount of output tax referred to under art. 89a sec. 1 of the Act and amendments increasing the amount of output tax referred to under Art. 89a sec. 4 of the Act, related to the 7% or 8% VAT taxed supply of goods and/or services in the territory of the country.
	If none, the field should be left blank.
K_19	Taxable base for the 22% or 23% VAT taxed supply of goods and/or services in the territory of the country, subject to the amendment referred to under Art. 89a sec. 1 and sec. 4 of the Act (contingent). Provide the net value of the 22% or 23% VAT taxed supply of goods and/or services in the territory of the country, as well as all

	the amendments decreasing the amount of taxable base referred to under Art. 89a sec. 1 of the Act and amendments increasing the amount of taxable base referred to under Art. 89a sec. 4 of the Act, related to the 22% or 23% VAT taxed supply of goods and/or services in the territory of the country.
	If none, the field should be left blank.
K_20	Output tax due in respect of the 22% or 23% VAT taxed supply of goods and services in the territory of the country, subject to the amendment referred to under Art. 89a sec. 1 and sec.4 of the Act (contingent).
	Provide the amount of output tax in respect of the 22% or 23% VAT taxed supply of goods and/or services in the territory of the country, as well as all the amendments decreasing the amount of output tax referred to under Art. 89a sec. 1 of the Act and amendments increasing the amount of output tax referred to under Art. 89a sec. 4 of the Act, related to the 22% or 23% VAT taxed supply of goods and/or services.
	If none, the field should be left blank.
K_21	Taxable base for the Intra-Community supply of goods referred to under Art. 13 sec. 1 and sec. 3 of the Act (contingent).
	Provide the net value of the Intra-Community supply of goods referred to under Art. 13 sec. 1 and sec. 3 of the Act, effected by the taxable person.
	If none, the field should be left blank.
K_22	Taxable base for the export of goods (contingent).
	Provide the net value of the export of goods in the meaning of Art. 2 point 8 of the Act, effected by the taxable person.
	If none, the field should be left blank.
K_23	Taxable base for the Intra-Community acquisition of goods (contingent).
	Provide the net value of the Intra-Community acquisition of goods, arrived at according to Art. 29a of the Act. The above-mentioned amount shall be juxtaposed with the value of Intra-Community acquisitions of goods provided in the recapitulative statement. Provide also the value of the following: the Intra-Community acquisition of goods referred to under Art. 138 sec. 1 point 2 letter a) of the Act (these data are declared by the last-in-turn taxable person accounting

	for VAT in the triangular transaction performed under the simplified procedure). • the Intra-Community acquisition of goods referred to under Art. 136 of the Act (data concerning the Intra-Community acquisition of goods deemed to have been taxed in the territory of the country based on the fact that the simplified procedure has been applied, are provided by the second-in-turn taxable person accounting for VAT in the triangular transaction performed under the simplified procedure). If none, the field should be left blank.
K_24	Output tax charged on the Intra-Community acquisition of goods (contingent). Provide the amount of output tax due in respect of the Intra-Community acquisition of goods charged on the base arrived at according to Art. 29a of the Act, taking into account the Intra-Community acquisition of goods referred to under Art. 138 sec. 1 point 2 letter a) of the Act, save for the transactions referred to under Art. 136 of the Act. If none, the field should be left blank. **IMPORTANT** **When reporting a transaction in field K_23 in respect of which no output tax is charged, "0.00" should be declared.**
K_25	Taxable base for the importation of goods accounted for according to Art. 33a of the Act, confirmed by a customs declaration or import declaration referred to under Art. 33b of the Act (contingent). The net value of the importation of goods should be provided only where the taxable person has chosen to account for the tax charged on the importation of goods in the tax return according to Art. 33a of the Act. If none, the field should be left blank.
K_26	Output tax charged on the importation of goods accounted for according to Art. 33a of the Act, confirmed by the customs declaration or import declaration referred to under Art. 33b of the Act (contingent). Output tax charged on the importation of goods should be provided only if the taxable person has chosen to account for tax charged on the importation of goods in the tax return according to Art. 33a of the Act.

	If none, the field should be left blank. **IMPORTANT** **When reporting a transaction in field K_25 in respect of which no output tax is charged, "0.00" should be declared.**
K_27	Taxable base for the importation of services, save for services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable (contingent). Provide the net value of services constituting the importation of services. This field is not intended for services to which Art. 28b of the Act is applicable, which are acquired from the VAT taxable persons in the meaning of the Act, that is, payers of value added tax imposed in the territory of an EU member state other than the territory of the country. If none, the field should be left blank.
K_28	Output tax charged on the importation of services, save for services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable (contingent). Provide the amount of output tax charged on the importation of goods. This field is not intended for services to which Art. 28b of the Act is applicable, which are acquired from the VAT taxable persons in the meaning of the Act, that is, payers of value added tax imposed in the territory of an EU member state other than the territory of the country. If none, the field should be left blank. **IMPORTANT** **When reporting a transaction in field K_27 in respect of which no output tax is charged, "0.00" should be declared.**
K_29	Taxable base for the importation of services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable (contingent). Provide the net value of services constituting the importation of services to which Art. 28b of the Act is applicable, which are acquired from the VAT taxable persons in the meaning of the Act, that is, the payers of value added tax imposed in the territory of an EU member state other than the territory of the country. If none, the field should be left blank.

K_30	Output tax charged on the importation of services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable (contingent). This field is intended for the amount of output tax charged on the importation of services whose place of performance is determined according to Art. 28b of the Act, which are acquired from the value added taxable persons in the meaning of the Act, that is, the payers of value added tax imposed in the territory of an EU member state other than the territory of the country. If none, the field should be left blank. **IMPORTANT** **When reporting a transaction in field K_29 in respect of which no output tax is charged, "0.00" should be declared.**
K_31	Taxable base for the supply of goods where the taxable person is the acquirer according to Art. 17 sec. 1 point 5 of the Act (contingent) If none, the field should be left blank.
K_32	Output tax charged on the supply of goods where the taxable person is the acquirer according to Art. 17 sec. 1 point 5 of the Act (contingent). If none, the field should be left blank. **IMPORTANT** **When reporting a transaction in field K_31 in respect of which no output tax is charged, "0.00" should be declared.**
K_33	Output tax charged on goods for which the physical inventory needs to be performed as referred to under Art. 14 sec. 5 of the Act (contingent). This field is intended for output tax charged on self-manufactured goods and goods that after their acquisition have not been subject to a supply of goods, in respect of which the taxable person was allowed to lower the amount of output tax by the amount of input tax and for which a physical inventory was performed as at the date of: − dissolution of a civil law partnership or a commercial company not having legal personality;

	- discontinuance to perform activities that are subject to taxation;
	- expiry of the period of succession management of a sole proprietorship or expiry of a deadline to appoint a succession manager in cases referred to under Art. 14 sec. 1 point 3 of the Act;
	- expiry of a 10-month period in the event that a taxable person who is a natural person or sole proprietorship constituting inheritance property, who has not suspended their business according to laws governing the suspension of business, has not performed any taxable activities within a period of 10 months.
	If none, the field should be left blank.
K_34	Repayment of deducted or refunded amount spent on the purchase of cash registers, as referred to under Art. 111 sec. 6 of the Act (contingent).
	This field is intended for the total allowance earlier deducted or refunded to the taxable person in respect of the purchase of cash registers if, within a period of 3 years of having started to maintain sales records, the taxable person ceases to carry out business or fails to submit the cash registers, within the statutory timeframe, for a service inspection, and in other cases as determined by the minister responsible for public finance by an ordinance.
	If none, the field should be left blank.
K_35	Output tax charged on the Intra-Community acquisition of means of transport declared as the amount of output tax charged on Intra-Community acquisition of goods, to be remitted within the timeframe referred to under Art. 103 sec. 3, in conjunction with Art. 103 sec. 4 of the Act (contingent).
	Provide the output tax charged on the Intra-Community acquisition of means of transport as declared in field K_24, to be remitted to the bank account of the relevant tax office within a period of 14 days reckoned from the day on which the tax obligation arises, according to Art. 103 sec. 4 of the Act.
	If none, the field should be left blank.
K_36	Tax charged on the Intra-Community acquisition of goods referred to under Art. 103 sec. 5aa of the Act, to be remitted within the time frame referred to under Art. 103 sec. 5a and Art. 103 sec. 5b of the Act (contingent).

	Provide the amount of tax charged on the Intra-Community acquisition of goods referred to under Art. 103 sec. 5aa of the Act, to be remitted to the bank account of the tax office competent to receive payments in respect of excise duty. If none, the field should be left blank.
SprzedazVAT_Marza	Gross sales value of the supply of goods and/or services where the taxable base is the commission less tax according to Art. 119 and Art. 120 of the Act (contingent). Provide the total to be paid by the acquirer in respect of the effected supply of goods and/or services, where the taxable base is the commission less tax according to Art. 119 and Art. 120 of the Act. If none, the field should be left blank.

NOTE

In cases where a sale is documented by an invoice containing **gross sales values of the supply or goods and/or services, where the taxable base is the commission less tax**, apart from the information specified under § 10 sec. 2 point 1 of the Ordinance, in fields intended to be filled in with data on sales according to the respective tax rates, the respective taxable bases should be declared, that is, commissions less tax (including also negative commission values) and output tax charged on the respective commission amounts (for a negative commission value the amount of tax is "0.00"), and the symbols MR_T or MR_UZ should be added accordingly.

If the tax amount is calculated on the basis of the total of all commissions generated from individual tourism-related services according to Art. 119 of the Act, supplied in the settlement period concerned, the taxable base for this settlement period is the total of all commissions (positive and negative) less tax charged on this total; however, the amount of output tax for this settlement period is not the total of individual tax amounts. It is charged on the total commission.

If the taxable base so calculated for the settlement period concerned is a negative value, no negative value of output tax may be declared (for a negative commission value, the tax amount is "0.00").

For a supply of goods where the taxable base is the commission amount less tax, as referred to under Art. 120 sec. 4 of the Act, a taxable person supplying second-hand goods, works of art, collector's items or antiques they acquired previously within the scope of their business, for resale, the taxable base is the amount of commission being a difference between the sales value and the acquisition value less tax. Pursuant to Art. 120 sec. 5 of the Act, in cases where the type of individual collector's items or nature of their supply are such that the commission is hard to determine or cannot be determined according to sec. 4, the taxable person may,

subject to the consent of their head of the tax office, calculate the commission as a difference between the total value of supplies and the total value of acquisitions of the given type of collector's items within the settlement period concerned. Pursuant to Art. 120 sec. 7 of the Act, if in the cases referred to under sec. 5 the total value of acquisitions of a certain type of collector's items within the given settlement period exceeds the total value of supplies of these items, the difference shall increase the total value of acquisitions of these collector's items in the subsequent settlement period.

NOTE

The cash register sales and sales not documented by invoices and not recorded in the cash register, <u>shall be recorded in aggregate amounts, broken down by individual tax rates and as exempted sales</u>.

SprzedazCtrl JPK_VAT

Structure of check sums for the output tax records of JPK_V7M and JPK_V7K

Diagram 9. **The structure of check sums for the output tax records of JPK_V7M and JPK_V7K**.
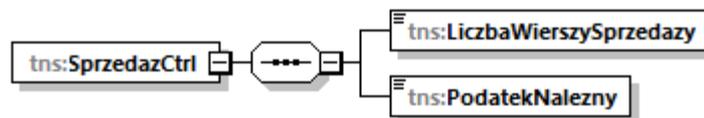
NOTE

For the so-called "zero records" (no sales in the settlement period concerned), enter "0" in LiczbaWierszySprzedazy and "0.00" in PodatekNalezny.

Table 9. **Description of the structure of check sums for the output tax records of JPK_V7M and JPK_V7K.**

Field name	Field description
LiczbaWierszySprzedazy	Number of lines in the output tax records in the period covered by JPK_VAT. If there are no lines in the records, enter "0".
PodatekNalezny	Output tax according to the records for the period covered by JPK_VAT, being the total of K_16, K_18, K_20, K_24, K_26, K_28, K_30, K_32, K_33 and K_34 minus the amount provided in K_35 and K_36, save for the invoices referred to under Art. 109 sec. 3d of the Act (marked as FP). If no information is recorded in the above-mentioned fields, enter "0.00".

ZakupWiersz JPK_VAT

Structure of the input tax records of JPK_V7M and JPK_V7K

Diagram 10. **Structure of the input tax records of JPK_V7M and JPK_V7K (from LpZakupu to IMP).**
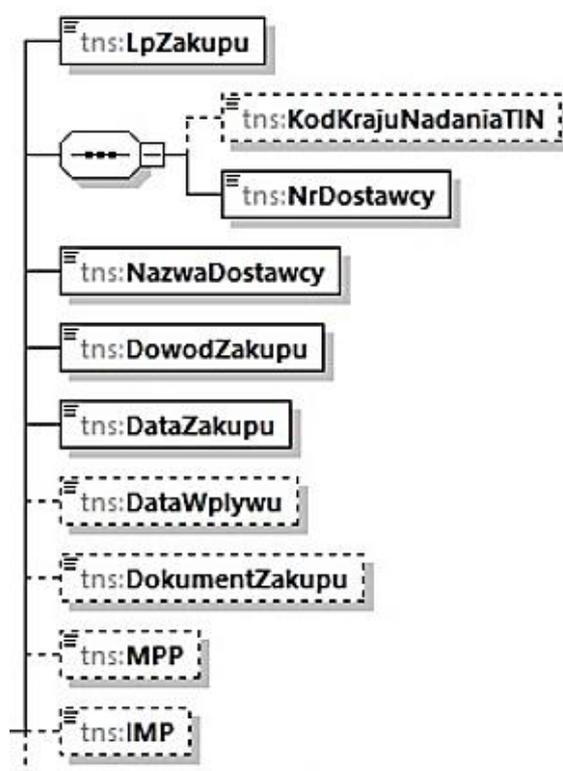
Table 10. **Description of the structure of input tax records of JPK_V7M and JPK_V7K (from LpZakupu to IMP).**

Field name	Field description
LpZakupu	Serial number of the input tax records line. In consecutive lines subsequent natural numbers starting from 1 should be entered.
KodKrajuNadaniaTIN	The country code through which a supplier of goods and/or services is identified for the purposes of value added tax (contingent). The letter country code through which a supplier of goods and/or services (contractor) is identified for the purposes of value added tax If there is no TIN of a supplier of goods and/or services, the field should be left blank. *For example, for a contractor from Austria: AT*
NrDostawcy	The number through which a supplier of goods and/or services is identified for the purposes of value added tax (a code consisting of digits and letters only). The number through which a supplier of goods and/or services (contractor) is identified for the purposes of value added tax, without the letter country code *For example, for a contractor from Austria: U99999999* For VAT-RR invoices, provide NIP (TIN) or PESEL of the supplier of goods and/or services. If there are no such invoices, enter "BRAK".
NazwaDostawcy	The name(s) and surname or business name of the supplier of goods and/or services. Provide the following: name(s) and surname or business name of the supplier of goods and/or services from invoices and documents or the name(s) and surname or business name of the consignor or exporter from the customs documents or the decision referred to under Art. 33 sec. 2 and 3 and Art. 34 of the Act, and the import declaration referred to under Art. 33b of the Act. If none, enter "BRAK".
DowodZakupu	Purchase evidence number. Provide the following: number of the document – an invoice or a correction invoice, respectively, document number, customs

	declaration number, bill of discharge number, import declaration number or decision number.
DataZakupu	Purchase evidence issue date. Provide the following: the date of issue of the document – an invoice or a correction invoice, respectively, the date of issue of the document, customs declaration, bill of discharge, import declaration or decision.
DataWplywu	Purchase evidence receipt date (contingent). Provide the date of receipt of the purchase evidence if it is different than that recorded in DataZakupu. If the date of purchase and date of receipt are identical, this field should be left blank.
DokumentZakupu	Purchase evidence symbols (contingent). One of the following symbols should be chosen if there is a purchase document in the settlement period concerned for which such a symbol is required: • **MK –** for an invoice drawn up by a VAT taxable person being a supplier of goods and/or services, who has chosen the cash basis method referred to under Art. 21 of the Act; • **VAT_RR** – for the VAT RR invoice referred to under Art. 116 of the Act; • **WEW** – for an internal document such as, *for instance: the annual amendment to input tax according to the tax deduction proportion (by which a taxable person may lower the amount of output tax by the amount of input tax).* If none of these symbols needs to be chosen, the field should be left blank.
MPP	Transaction subject to the mandatory split payment mechanism (contingent). Enter **"1"** if the symbol is present. If not, this field should be left blank. Symbol MPP should be used for invoices drawn up for a gross amount exceeding 15 000.00 zloty, documenting the supply of goods and/or services specified in schedule no. 15 to the Act.

	IMPORTANT In cases where the acquirer receives an invoice documenting the acquisition of goods and/or services specified in schedule no. 15 to the Act, for a gross value exceeding 15 000.00 zloty, without the required indication "split payment mechanism", symbol MPP should also be provided for this transaction.	
IMP	Symbol referring to input tax charged on the importation of goods, including the importation of goods settled according to Art. 33a of the Act (contingent). Enter **"1"** if the symbol is present. If not, this field should be left blank.	

Diagram 11. **The input tax records structure of JPK_V7M and JPK_V7K (from K_40 to ZakupVAT_Marza).**
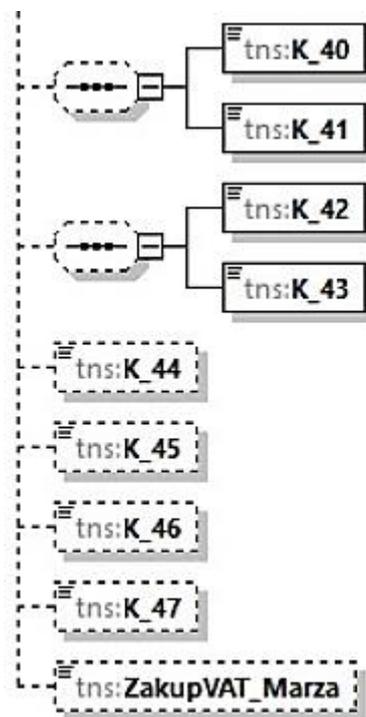
Table 11. **Description of the input tax records structure of JPK_V7M and JPK_V7K (from K_40 to ZakupVAT_Marza).**

Field name	Field description
K_40	Net value resulting from the acquisition of goods and/or services recognized as the taxable person's fixed assets (contingent). Provide the net value resulting from the acquisition of goods and/or services recognized as the taxable person's fixed assets. If none, this field should be left blank.
K_41	Input tax to be deducted under Art. 86 sec. 2 of the Act, according to the terms and conditions determined by the Act, resulting from the acquisition of goods and/or services recognized as the taxable person's fixed assets (contingent). Provide the amount of input tax to be deducted under Art. 86 sec. 2 of the Act, according to the terms and conditions determined by the Act, resulting from the acquisition of goods and services recognized as the taxable person's fixed assets. If none, this field should be left blank.
K_42	Net value resulting from the acquisition of the other goods and/or services (contingent). Provide the net value resulting from the acquisition of the other goods and/or services. If none, this field should be left blank.
K_43	Input tax to be deducted under Art. 86 sec. 2 of the Act, according to the terms and conditions determined by the Act, resulting from the acquisition of the other goods and/or services (contingent). Provide the amount of input tax to be deducted under Art. 86 sec. 2 of the Act, according to the terms and conditions determined by the Act, resulting from the acquisition of the other goods and services. If none, this field should be left blank.
K_44	Input tax resulting from the amendments to input tax, as referred to under Art. 90a–90c and Art. 91 of the Act, charged on the acquisition of goods and/or services recognized as the taxable person's fixed assets (contingent). Provide the total amount of input tax resulting from the amendments to input tax referred to under Art. 90a–90c and Art. 91 of the Act,

	charged on the acquisition of goods and/or services recognized as the taxable person's fixed assets. If none, this field should be left blank.
K_45	Input tax resulting from the amendments to input tax, as referred to under Art. 90a–90c and Art. 91 of the Act, charged on the acquisition of the other goods and/or services (contingent). Provide the total amount of input tax resulting from the amendments to input tax referred to under Art. 90a–90c and Art. 91 of the Act, charged on the acquisition of the other goods and/or services. If none, this field should be left blank.
K_46	Input tax resulting from the amendments to input tax as referred to under Art. 89b sec. 1 of the Act (contingent). Provide the amount of input tax resulting from the amendment to input tax as referred to under Art. 89b sec. 1 of the Act. All amendments should be itemized and all the elements required for invoices documenting the supply of goods and/or services, with the sign "in minus" should be provided. If none, this field should be left blank.
K_47	Input tax resulting from the amendments to input tax as referred to under Art. 89b sec. 4 of the Act (contingent). Provide the amount of input tax resulting from the amendments to input tax, as referred to under Art. 89b sec. 4 of the Act. All amendments should be itemized and all the elements required to be included invoices documenting the supply of goods and/or services, with the sign "in minus" should be provided. If none, this field should be left blank.
ZakupVAT_Marza	Amount resulting from the acquisition of goods and/or services from other taxable persons for the direct benefit of the tourist, and second-hand goods, works of art, collector's items or antiques, where the taxable base of the sale transaction is the commission amount less tax according to Art. 120 of the Act (contingent). **IMPORTANT** Invoices and/or other documents received by a taxable person in connection with the acquisition of goods and/or services from other taxable persons for the direct benefit of the tourist, pertaining to the services taxed according to Art. 119 of the Act, and second-hand

<table>
<tr><td></td><td>goods, works of art, collector's items and antiques, where the taxable base of the sale transaction is the commission amount less tax according to Art. 120 of the Act, should be, as a rule, recognized in the settlement period in which the tax obligation arises in respect of the supply of goods and/or services taxed as specified above, subject to Art. 120 sec. 5 of the Act.

In the case referred to under Art. 120 sec. 5 of the Act, invoices and/or other documents should be recognized in the settlement period in which the purchase transaction is carried out. According to Art. 120 sec. 7 of the Act, in cases where the value of purchases made in the settlement period exceeds the value of sales made in this period, the excess of purchases value shall be added to the value of purchases made in the subsequent settlement period.

If none, this field should be left blank.</td></tr>
</table>

NOTE

A taxable person records invoices and other documents evidencing the supply of goods and services for which, according to **Art. 17 sec. 1 points 4 and 5** of the Act, the taxable person is the recipient of these goods or services, and the output tax in respect of such supply is the taxable person's input tax shown in the records.

ZakupCtrl JPK_VAT

The structure of check sums for the input tax records of JPK_V7M i JPK_V7K

Diagram 12. **The structure of check sums for the input tax records of JPK_V7M and JPK_V7K.**
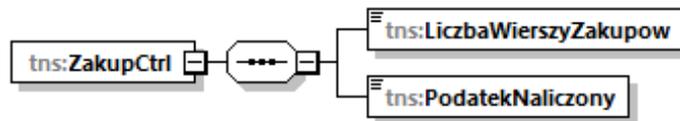
NOTE

For the so-called "zero records" (no purchases in the settlement period concerned), please enter "0" in LiczbaWierszyZakupow and "0.00" in PodatekNaliczony.

Table 12**. Description of the structure of check sums for the input tax records of JPK_V7M and JPK_V7K.**

Field name	Field description
LiczbaWierszyZakupow	Number of lines in the purchase records in the period covered by JPK_VAT. For "zero records" enter "0".
PodatekNaliczony	Total input tax to be deducted – total of amounts provided in K_41, K_43, K_44, K_45, K_46 and K_47. If no amounts are provided in the above-mentioned fields, enter "0.00".

Return

The structure of the element Deklaracja of JPK_V7M and JPK_V7K

Diagram 13. **The structure of the element Deklaracja of JPK_V7M and JPK_V7K.**
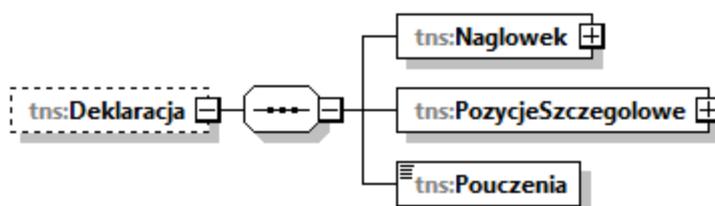
Table 13. **Description of the structure of the element Deklaracja of JPK_V7M and JPK_V7K.**

Field name	Field description
Naglowek	Contains return code and option and, additionally, for JPK_V7K, data concerning the quarter for which the return part is filed.
PozycjeSzczegolowe	Contains data required to calculate the amount of output tax, the amount of input tax and the amount of tax to be remitted to the tax office, or to specify the amount of excess of input tax over output tax to be carried forward to the subsequent settlement period, and data required to make a tax refund, including guidelines concerning the manner in which the refund is to be made.
Pouczenia	Contains taxable person's guidance.

The structure of Naglowek in the element Deklaracja of JPK_V7M

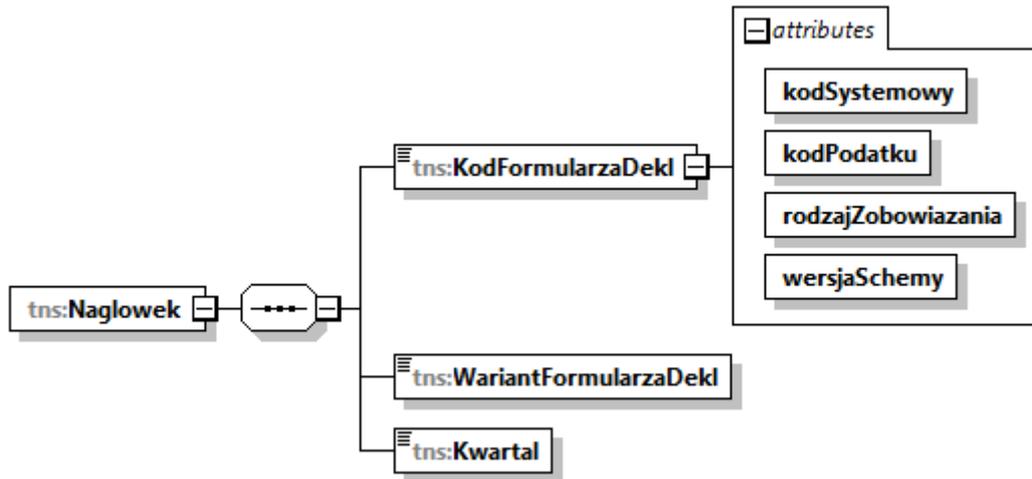Diagram 14. **The structure of Naglowek in the element Deklaracja of JPK_V7M.**
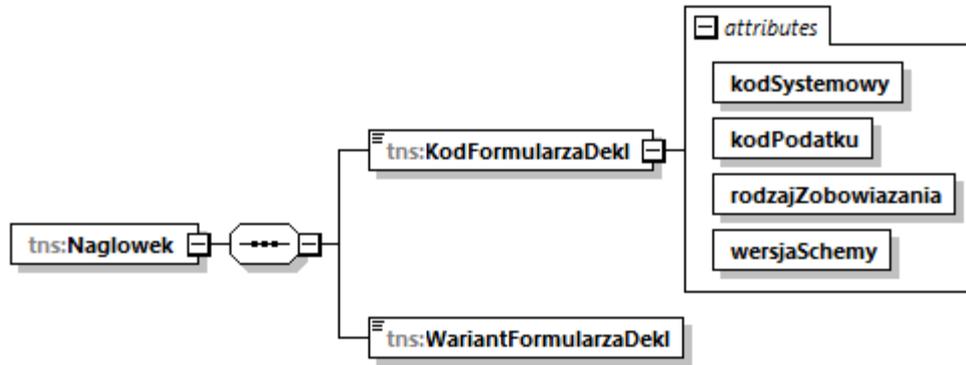
Table 14. **Description of the structure of Naglowek in the element Deklaracja of JPK_V7M.**

Field name	Field description
KodFormularzaDekl	This field stores four attributes of the element KodFormularzaDekl: – kodSystemowy: VAT-7 (21), – kodPodatku: VAT, – rodzajZobowiazania: Z, – wersjaSchemy: 1-2E • to be filled in obligatorily by taxable persons making original or amended tax return filings, • not to be filled in by taxable persons amending only the records part of their JPK_V7M files, as long as the amendment does not affect the calculations made in the return part.
WariantFormularzaDekl	For JPK_V7M the value is (21) • to be filled in obligatorily by taxable persons filing an original or amended return, • not to be filled in by taxable persons filing an amendment to their records part only, as long as the amendment does not affect the calculations made in the return part.

Diagram 15. **The structure of Naglowek in the element Deklaracja of JPK_V7K.**

Table 15. **Description of the structure of Naglowek in the element Deklaracja of JPK_V7K.**

Field name	Field description
KodFormularzaDekl	This field stores four attributes of the element KodFormularzaDekl: - kodSystemowy: VAT-7K (15), - kodPodatku: VAT, - rodzajZobowiazania: Z, - wersjaSchemy: 1-2E • not to be filled in by taxable persons filing the records part of their JPK_V7K for the first and second month of a quarter or amending <u>only</u> the records part for the first, second or third month of a quarter, • to be filled in obligatorily by taxable persons filing the records part of their JPK_V7K for the third month of a quarter jointly with the return part or an amendment to the return part.
WariantFormularzaDekl	For JPK_V7K the value is (15): • not to be filled in by taxable persons filing the records part for the first and second month of a quarter or amending <u>only</u> to the records part for the first, second or third month of the quarter,

42	• to be filled in obligatorily by taxable persons filing the records part for the third month of a quarter jointly with the return part or an amendment to the return part.
Kwartal	Quarter to which the return filed pertains. This field is contained in the JPK_V7K file only. To be filled in for the third month of a quarter; the number of a quarter to which the JPK_V7K filing pertains (e.g. 4) should be specified.

Items in the return part of JPK_V7M and JPK_V7K

The structure of items in the return part of JPK_V7M and JPK_V7K

Diagram 16**. The structure of items in the return part of JPK_V7M and JPK_V7K (from P_10 to P_38).**
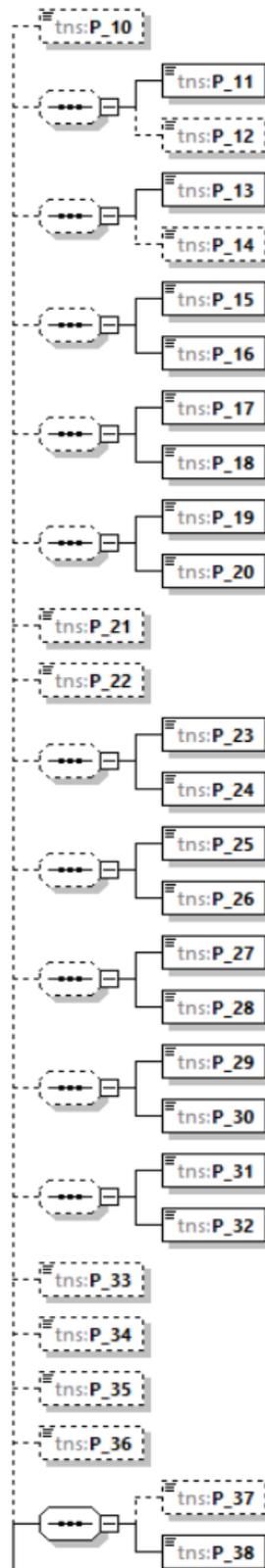
Table 16. **Description of the structure of items in the return part of JPK_V7M and JPK_V7K (from P_10 to P_38).**

Field name	Field description
P_10	Aggregate taxable base resulting from the tax-exempt supply of goods and/or services in the territory of the country – provided under K_10 (contingent). If none, this field should be left blank.
P_11	Aggregate taxable base resulting from the supply of goods and/or services outside of the territory of the country – provided under K_11 (contingent). If none, this field should be left blank.
P_12	Aggregate taxable base resulting from the supply of services referred to under Art. 100 sec. 1 point 4 of the Act – provided under K_12 (contingent). If none, this field should be left blank.
P_13	Aggregate taxable base resulting from the supply of goods and/or services in the territory of the country, taxed at the 0% VAT rate – provided under K_13 (contingent). If none, this field should be left blank.
P_14	Aggregate taxable base resulting from the supply of goods referred to under Art. 129 of the Act – provided under K_14 (contingent). If none, this field should be left blank.
P_15	Aggregate taxable base resulting from the supply of goods and/or services in the territory of the country, taxed at the 5% VAT rate, and the amendment made according to Art. 89a sec. 1 and sec. 4 of the Act – provided under K_15 (contingent). If none, this field should be left blank.
P_16	Aggregate amount of output tax charged on the supply of goods and/or services in the territory of the country, taxed at the 5% VAT rate, and the amendment made according to Art. 89a sec. 1 and sec. 4 of the Act – provided under K_16 (contingent). If none, this field should be left blank.

P_17	Aggregate taxable base resulting from the supply of goods and/or services in the territory of the country, taxed at the 7% or 8% VAT rates, and the amendment made according to Art. 89a sec. 1 and sec. 4 of the Act – provided under K_17 (contingent). If none, this field should be left blank.
P_18	Aggregate amount of output tax charged on the supply of goods and/or services in the territory of the country, taxed at the 7% or 8% VAT rates, and the amendment made according to Art. 89a sec. 1 and sec. 4 of the Act – provided under K_18 (contingent). If none, this field should be left blank.
P_19	Aggregate taxable base resulting from the supply of goods and/or services in the territory of the country, taxed at the 22% or 23% VAT rates, and the amendment made according to Art. 89a sec. 1 and sec. 4 of the Act – provided under K_19 (contingent). If none, this field should be left blank.
P_20	Aggregate amount of output tax charged on the supply of goods and/or services in the territory of the country, taxed at the 22% or 23% VAT rates, and the amendment made according to Art. 89a sec. 1 and sec. 4 of the Act – provided under K_20 (contingent). If none, this field should be left blank.
P_21	Aggregate taxable base resulting from the Intra-Community supply of goods – provided under K_21 (contingent). If none, this field should be left blank.
P_22	Aggregate taxable base resulting from the export of goods – provided under K_22 (contingent). If none, this field should be left blank.
P_23	Aggregate taxable base resulting from the Intra-Community acquisition of goods – provided under K_23 (contingent). If none, this field should be left blank.
P_24	Aggregate amount of output tax charged on the Intra-Community acquisition of goods – provided under K_24 (contingent). If none, this field should be left blank.

P_25	Aggregate taxable base resulting from the importation of goods settled according to Art. 33a of the Act – provided under K_25 (contingent). If none, this field should be left blank.
P_26	Aggregate amount of output tax charged on the importation of goods settled according to Art. 33a of the Act – provided under K_26 (contingent). If none, this field should be left blank.
P_27	Aggregate taxable base resulting from the importation of services, save for services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable – provided under K_27 (contingent). If none, this field should be left blank.
P_28	Aggregate amount of output tax charged on the importation of services, save for services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable – provided under K_28 (contingent). If none, this field should be left blank.
P_29	Aggregate taxable base resulting from the importation of services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable – provided under K_29 (contingent). If none, this field should be left blank.
P_30	Aggregate amount of output tax charged on the importation of services acquired from the VAT taxable persons to whom Art. 28b of the Act is applicable – provided under K_30 (contingent). If none, this field should be left blank.
P_31	Aggregate taxable base resulting from the supply of goods for which the VAT taxable person is the acquirer according to Art. 17 sec. 1 point 5 of the Act – provided under K_31 (contingent). If none, this field should be left blank.

P_32	Aggregate amount of output tax charged on the supply of goods for which the taxable person is the acquirer according to Art. 17 sec. 1 point 5 of the Act – provided under K_32 (contingent). If none, this field should be left blank.
P_33	Aggregate amount of output tax charged on the goods that are subject to the physical inventory referred to under Art. 14 sec. 5 of the Act – provided under K_33 (contingent). If none, this field should be left blank.
P_34	Aggregate repayment of deducted or refunded amount spent on the purchase of cash registers referred to under Art. 111 sec. 6 of the Act – provided under K_34 (contingent). If none, this field should be left blank.
P_35	Aggregate amount of output tax charged on the Intra-Community acquisition of means of transport, which is the output tax specified under P_24, to be remitted within the timeframe referred to under Art. 103 sec. 3, in conjunction with Art. 103 sec. 4 of the Act – provided under K_35 (contingent). If none, this field should be left blank.
P_36	Aggregate amount of output tax charged on the Intra-Community acquisition of goods referred to under Art. 103 sec. 5aa of the Act, to be remitted within the timeframe referred to under Art. 103 sec. 5a and sec. 5b of the Act – provided under K_36 (contingent). If none, this field should be left blank.
P_37	Aggregate taxable base. Total of P_10, P_11, P_13, P_15, P_17, P_19, P_21, P_22, P_23, P_25, P_27, P_29 and P_31 (contingent). If none, this field should be left blank.
P_38	Aggregate output tax amount. Total of P_16, P_18, P_20, P_24, P_26, P_28, P_30, P_32, P_33 and P_34 less P_35 and P_36 (obligatory). **If none, declare "0".**

Diagram 17. **The structure of individual items of the return part of JPK_V7M and JPK_V7K (from P_39 to P_48).**
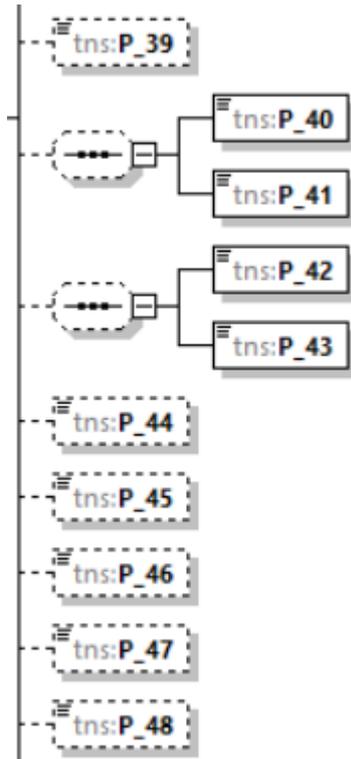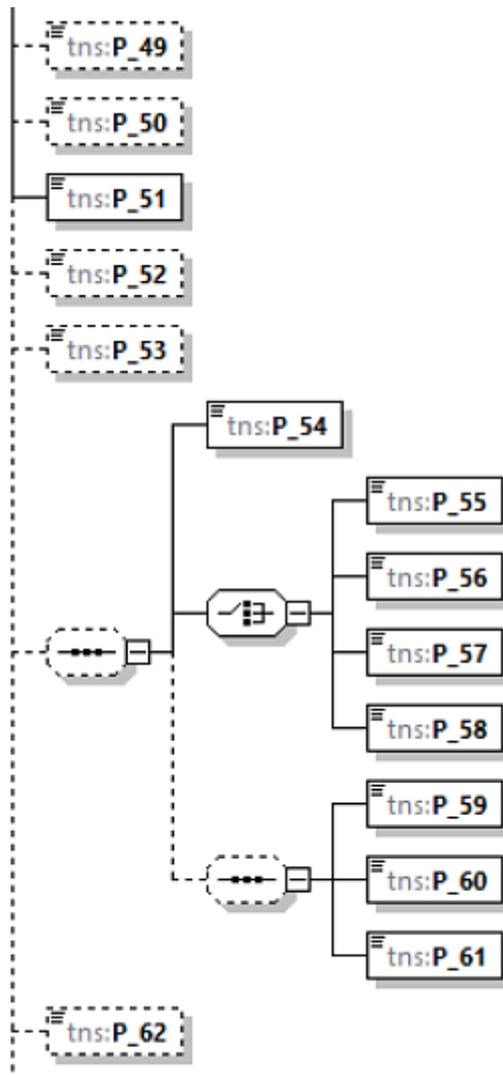

Table 17. **Description of the structure of individual items of the return part of JPK_V7M and JPK_V7K (from P_39 to P_48).**

Field name	Field description
P_39	Excess of input tax over output tax from the previous return (contingent). Provide the amount declared under P_62 of the previous return or the amount resulting from a decision. If none, this field should be left blank.
P_40	Aggregate net value in respect of the acquisition of goods and/or services recognized as the taxable person's fixed assets – provided under K_40 (contingent).

	If none, this field should be left blank.
P_41	Aggregate amount of input tax charged on the acquisition of goods and/or services recognized as the taxable person's fixed assets – provided under K_41 (contingent). If none, this field should be left blank.
P_42	Aggregate net value in respect of the acquisition of the other goods and/or services – provided under K_42 (contingent). If none, this field should be left blank.
P_43	Aggregate amount of input tax charged on the acquisition of the other goods and services – provided under K_43 (contingent). If none, this field should be left blank.
P_44	Aggregate input tax amount resulting from the amendment to input tax charged on the acquisition of goods and/or services recognized as the taxable person's fixed assets – provided under K_44 (contingent). If none, this field should be left blank.
P_45	Aggregate input tax amount resulting from the amendment to input tax charged on the acquisition of the other goods and services – provided under K_45 (contingent). If none, this field should be left blank.
P_46	Aggregate input tax amount resulting from the amendment to input tax referred to under Art. 89b sec. 1 of the Act – provided under K_46 (contingent). **IMPORTANT** **Negative values or "0" only should be declared.** If none, this field should be left blank.
P_47	Aggregate input tax amount resulting from the amendment to input tax referred to under Art. 89b sec. 4 of the Act – provided under K_47 (contingent). If none, this field should be left blank.

P_48	Aggregate input tax amount to be deducted. Total of P_39, P_41, P_43, P_44, P_45, P_46 and P_47 (contingent).
	If none, this field should be left blank.

Diagram 18. **The structure of individual items of the return part of JPK_V7M and JPK_V7K (from P_49 to P_62).**
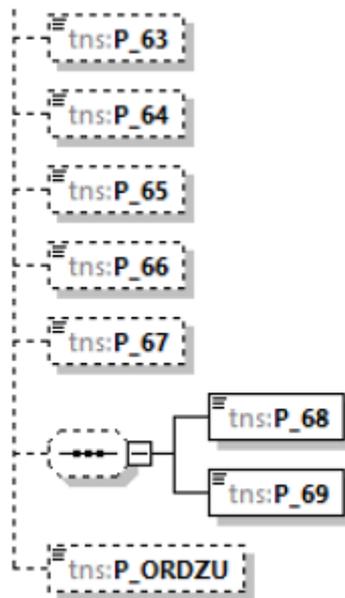
Table 18. **Description of the structure of individual items of the return part of JPK_V7M and JPK_V7K (from P_49 to P_62).**

Field name	Field description
P_49	Amount spent on the purchase of cash registers, to be deducted in the settlement period concerned, decreasing output tax (contingent). If there is an excess of output tax over input tax – provide the portion of an allowance made for the purchase of cash registers to be deducted in the settlement period concerned, up to the excess amount. If none, this field should be left blank.
P_50	Tax the collection of which has been waived (contingent). Provide the amount of tax the collection of which has been waived under Art. 22 of the Act dated August 29th 1997 – the Tax Code (Journal of Laws of 2019, item 900, as amended), up to the amount of excess of output tax over input tax less the allowance made for the purchase of cash registers to be deducted in the settlement period concerned. If none, this field should be left blank.
P_51	Tax to be remitted to the tax office (obligatory). **If none, declare "0".**
P_52	Amount spent on the purchase of cash registers, to be deducted in the settlement period concerned, which shall be repaid in the settlement period concerned or which shall increase input tax to be carried forward to the subsequent settlement period (contingent). If the input tax is equal to or greater than the output tax in the settlement period concerned or the allowance made for the purchase of cash registers exceeds the excess of output tax over input tax – provide the outstanding amount of the allowance made for the purchase of cash registers, not deducted in P_49, to be repaid to or deducted by the taxable person from the amount of output tax for subsequent settlement periods. If none, this field should be left blank.
P_53	Excess of input tax over output tax (contingent). Provide also the input tax to be carried forward to the subsequent settlement period or repaid in cases where there are no taxable transactions. Provide also the allowance made for the purchase of cash

	registers that has not been deducted from the amount of output tax in the settlement period concerned. If none, this field should be left blank.
P_54	Amount of excess of input tax over output tax to be repaid to a bank account appointed by the taxable person (contingent). Provide the tax difference to be repaid to the taxable person's bank account and/or to be credited towards future tax obligations. If none, this field should be left blank.
P_55	Repayment to the VAT account referred to under Art. 87 sec. 6a of the Act (contingent). Enter "1" if you opt for the tax repayment. Otherwise this field should be left blank.
P_56	Repayment within the timeframe referred to under Art. 87 sec. 6 of the Act (contingent). Enter "1" if you opt for the tax repayment within the timeframe of 25 days of the date of filing. Otherwise this field should be left blank.
P_57	Repayment within the timeframe referred to under Art. 87 sec. 2 of the Act (contingent). Enter "1" if you opt for the tax repayment within the timeframe of 60 days of the date of filing. Otherwise this field should be left blank.
P_58	Repayment within the time frame referred to under Art. 87 sec. 5a, sentence one of the Act (contingent). Enter "1" if you opt for the tax repayment within the timeframe of 180 days of the date of filing. Otherwise this field should be left blank.

P_59	Crediting the tax repayment amount towards future tax obligations (contingent). Enter **"1"** if you choose to have the amount of your tax repayment credited towards future tax obligations pursuant to Art. 76 § 1 and Art. 76b § 1 of the Act dated August 29th 1997 – the Tax Code (Journal of Laws 2019, item 900, as amended). Otherwise this field should be left blank.
P_60	Tax repayment amount to be credited towards future tax obligations (contingent). Provide the tax repayment amount to be credited towards future tax obligations. If none, this field should be left blank.
P_61	Type of future tax obligation (contingent). Specify the type of future tax obligation towards which the tax repayment shall be credited. If none, this field should be left blank.
P_62	Excess of input tax over output tax to be carried forward to the subsequent settlement period (contingent). If none, this field should be left blank.

Diagram 19. **The structure of items of the return part of JPK_V7M and JPK_V7K (from P_63 to P_ORDZU).**

Table 19. **Description of the structure of items of the return part of JPK_V7M and JPK_V7K (from P_63 to P_ORDZU).**

Field name	Field description
P_63	The taxable person carried out the transactions specified under Art. 119 of the Act in the settlement period (contingent). Enter "**1**" if you have supplied tourism-related services where the taxable base is the commission amount less tax. Otherwise the field should be left blank.
P_64	The taxable person carried out the transactions specified under Art. 120 sec. 4 or sec. 5 of the Act in the settlement period (contingent). "**1**" should be entered for the supply of second-hand goods, works of art, collector's items or antiques acquired previously by the taxable person within the scope of their business, to be resold, for which he taxable base is the commission amount less tax. Otherwise the field should be left blank.
P_65	The taxable person carried out the transactions specified under Art. 122 of the Act in the settlement period (contingent).

	"1" should be entered if the taxable person has carried out transactions such as supply, Intra-Community acquisition or importation of investment gold, which are exempt from tax under Art. 122 sec. 1 of the Act, or – acting as an agent for and on behalf of other entities – participated in the supply of investment gold for its principal, according to Art. 122 sec. 2 of the Act. Otherwise the field should be left blank.
P_66	The taxable person carried out the transactions specified under Art. 136 of the Act (contingent). "1" should be entered, if the taxable person, as the second-in-turn VAT taxable person, has effected a triangular transaction within the framework of the simplified procedure. Otherwise the field should be left blank.
P_67	The taxable person enjoys the right to have their tax obligation lowered under Art. 108d of the Act (contingent). "1" should be entered by a taxable person who has enjoyed the right to lower the tax due if he/it has paid the entire tax due from his/its VAT bank account by the tax payment deadline. Otherwise the field should be left blank.
P_68	Aggregate amended taxable base referred to under Art. 89a sec. 1 of the Act (contingent). Declare the amended taxable base referred to under Art. 89a sec. 1 of the Act, as provided under K_15, K_17 and K_19. If none, leave the field blank. **IMPORTANT** **Negative values or "0" can only be entered.**
P_69	Aggregate amount of amended output tax referred to under Art. 89a sec. 1 of the Act (contingent). Declare the amount of amended output tax referred to under Art. 89a sec. 1 of the Act, as provided under K_16, K_18 and K_20. If none, leave the field blank. **IMPORTANT** **Negative values or "0" can only be entered.**

P_ORDZU	Reasons for the amendment (optional).
	This textual field has superseded the schedule used hitherto to provide reasons for the amendment.

NOTE

For the so-called "zero" return declare "0" in P_38 and P_51.

Guidance

Guidance structure

Diagram 20. **The guidance structure of JPK_V7M and JPK_V7K.**
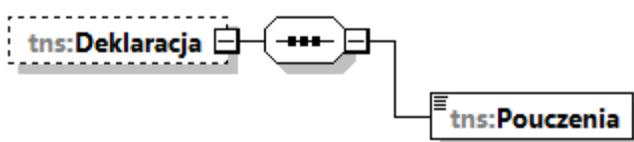
By entering "**1**" the taxable person confirms that they have acquainted themselves with and accepted the following:

−   this return serves as a basis to issue an enforcement title document according to statutory provisions governing administrative enforcement procedure in cases where the tax due is not paid when due or is underpaid;

−   for providing untrue information or concealing the truth resulting in the possible tax underpayment the taxable person shall bear liability according to the Code of Fiscal Offences.

Examples

1. Filing the original JPK_VAT

✓ **Filing the original JPK_V7M (the return part and the records part).**

In the main diagram the taxable person fills in all of the following: **Naglowek**, **Podmiot1**, **Deklaracja** and **Ewidencja**.

Diagram 21. **Filing the original JPK_V7M (the return part and the records part).**
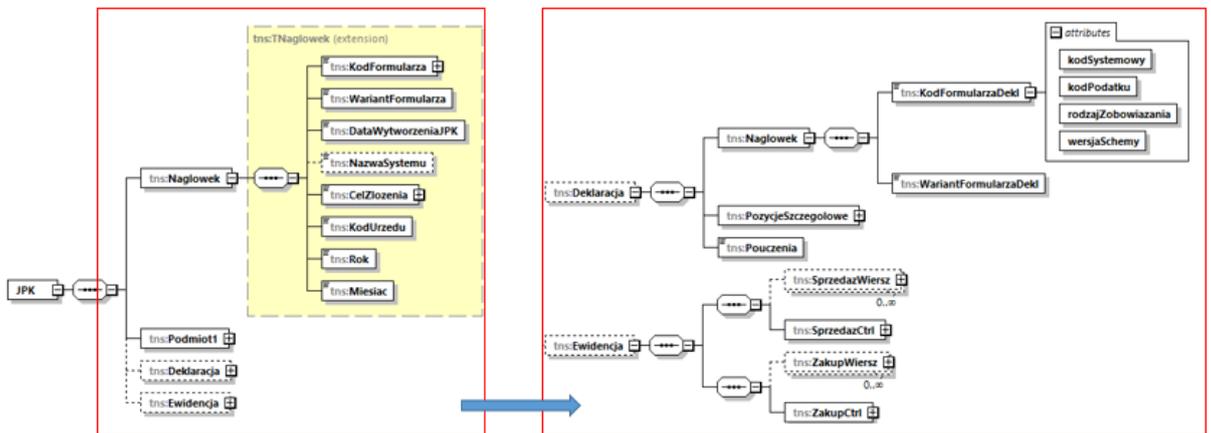
✓ **Filing the original JPK_V7K (records for the first two months of a quarter)**

In the main diagram the taxable person fills in the following elements: **Naglowek**, **Podmiot1** and **Ewidencja**.

Diagram 22. **Filing the original JPK_V7K (records for the first two months of a quarter).**
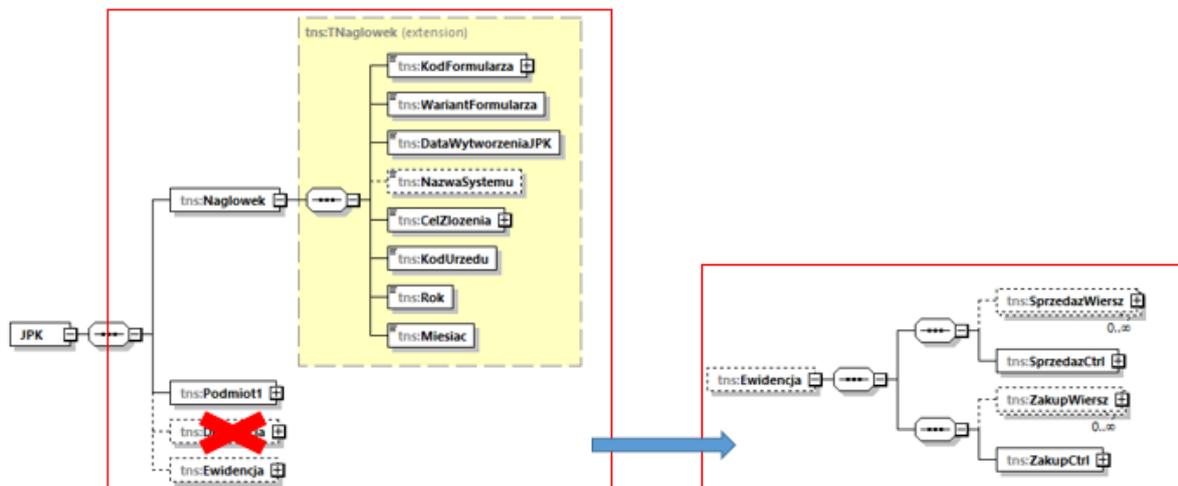
Example 3

✓ **Filing the original JPK_V7K (records for the third month of a quarter and return for the entire quarter)**

In the main diagram the taxable person fills in all of the following: **Naglowek**, **Podmiot1**, **Deklaracja** and **Ewidencja**.

Diagram 23. **Filing the original JPK_V7K (records for the third month of a quarter and return for the entire quarter).**
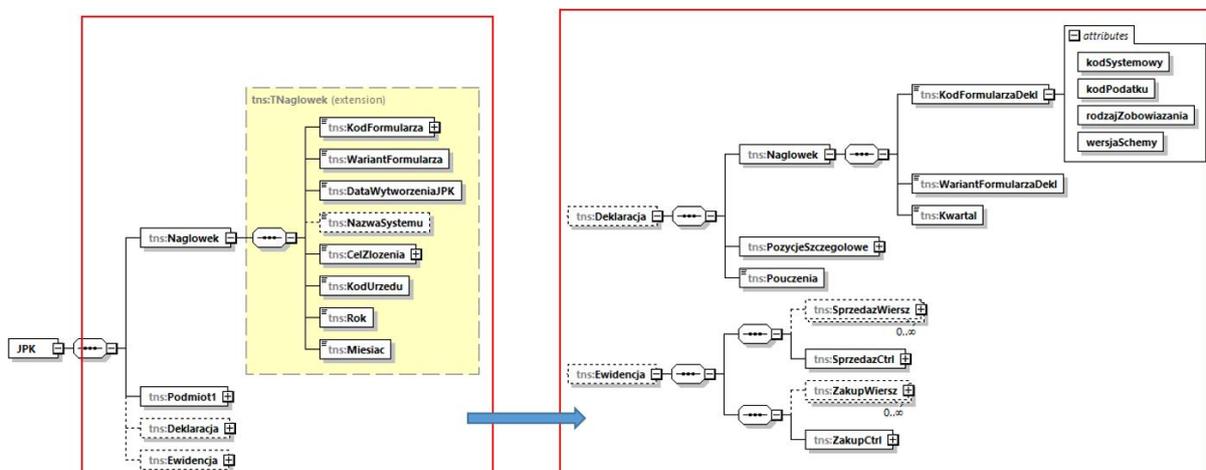
2. Amending the JPK_VAT file

An amendment to the JPK_VAT file (filing purpose "2") may be made to:

1. **the records part and the return part,**
2. **the records part, or**
3. **the return part.**

Example 4

✓ **Amendment to the records part of JPK_V7M**

When amending the records part only, in the main diagram the taxable person fills in the following elements: **Naglowek**, **Podmiot1** and **Ewidencja**.

IMPORTANT

An **amendment to filed records** <u>not altering the contents of the return part</u> **shall not affect the settlement of tax.**

An amendment made only to the records part of the JPK_VAT file, such as, for instance, change of the contractor's TIN, shall not affect, for instance, the deadline for the refund of the excess of input tax over output tax resulting from the tax calculation contained in the original file (the return part).

Diagram 24. **Amendment to the records part of JPK_V7M.**
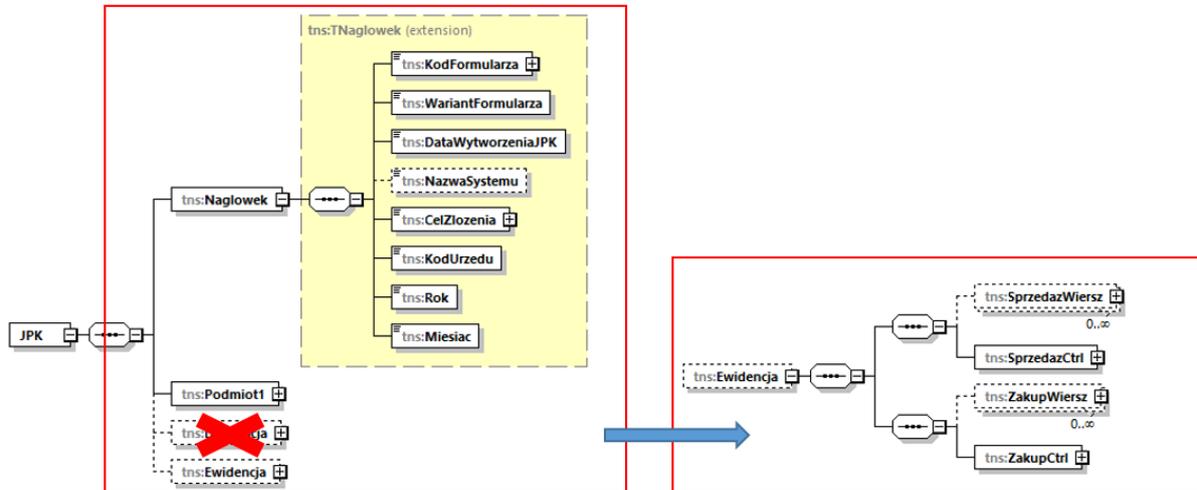
Example 5

✓ **Amendment to the return part of JPK_V7M**

When amending the return part only, in the main diagram the taxable person fills in the following elements: **Naglowek**, **Podmiot1** and **Deklaracja**.

IMPORTANT

An amendment to the **return part** only – for instance the amount of tax excess from the previous return – shall not affect the contents of the records part.

Diagram 25. **Amendment to the return part of JPK_V7M.**
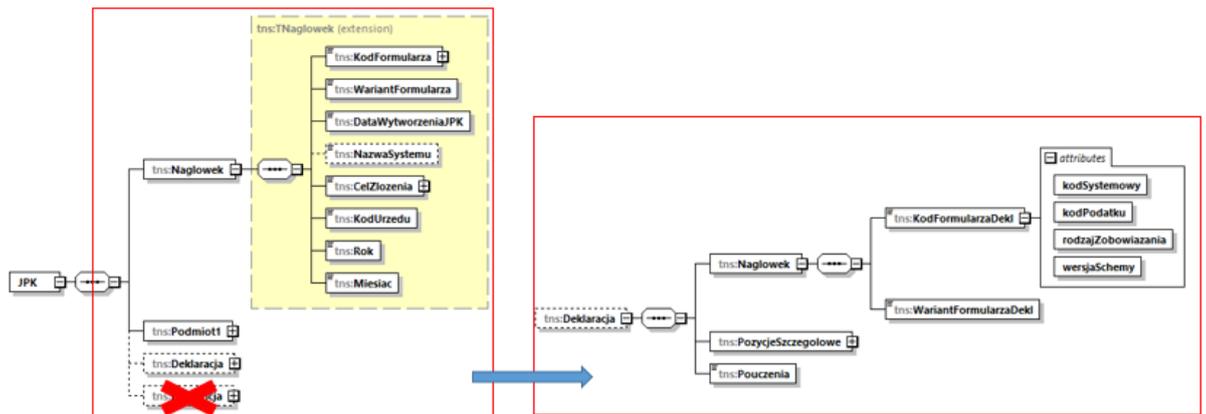
IMPORTANT

Depending on the filing period, the original JPK_V7K differs from the original JPK_V7M in terms of data that are contained in it. It can contain either the records part only or the records part and the return part.

An amendment to the JPK_V7K file resulting from a correction's being made to the records information pertaining to the first two months of a quarter shall be filed in the same way as the original JPK_V7K is filed for these first two months of a quarter (see example 2).

Example 6

✓ **Amendment to the records part of JPK_V7K pertaining to the third month of a quarter**

When amending the records part only, in the main diagram the taxable person fills in the following elements: **Naglowek**, **Podmiot1** and **Ewidencja**.

Diagram 26. **Amendment to the records part of JPK_V7K pertaining to the third month of a quarter.**
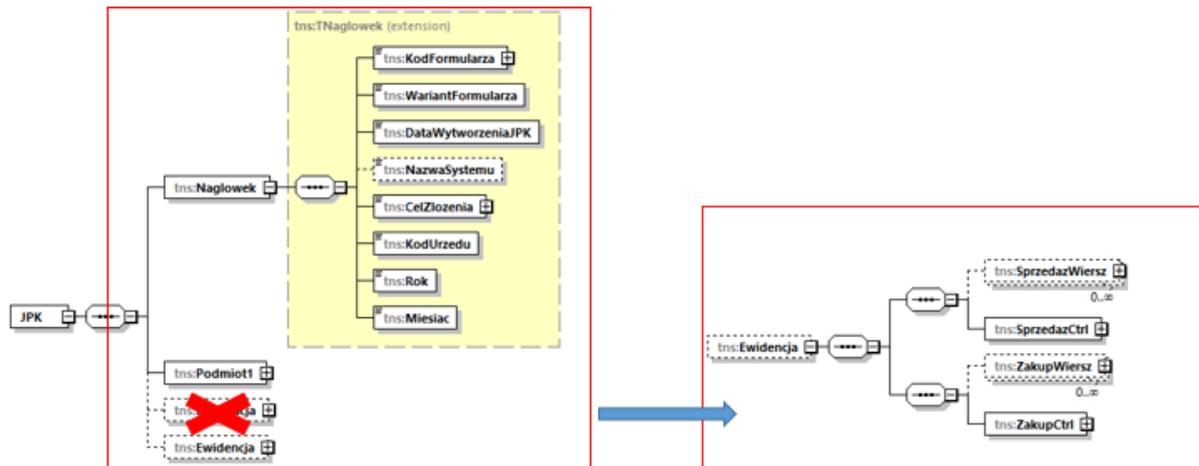
✓ **Amendment to the quarterly return of JPK_V7K (third month of a quarter)**

When amending the return part only, in the main diagram the taxable person fills in the following elements: **Naglowek**, **Podmiot1** and **Deklaracja**.

Diagram 27. **Amendment to the quarterly return of JPK_V7K (third month of a quarter).**
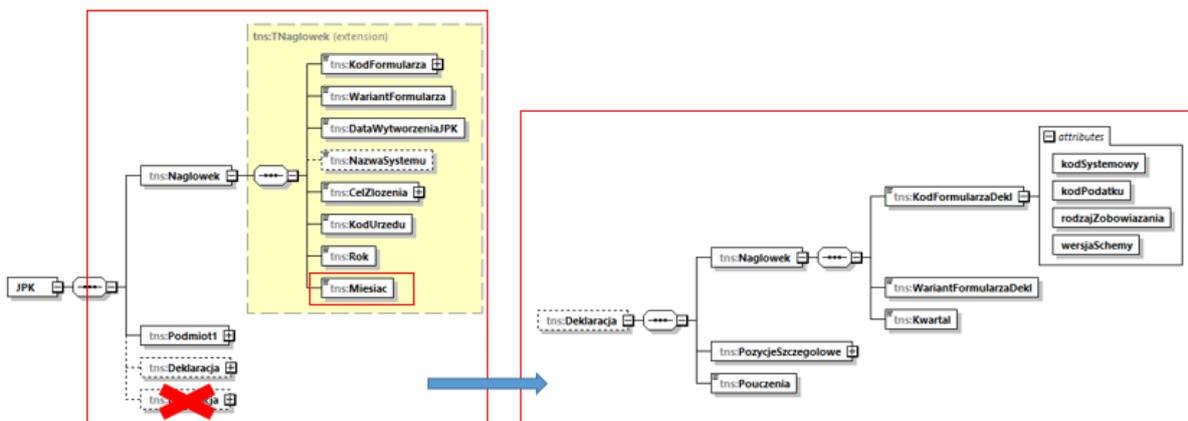
3. **The records and return parts with no entries (the so-called "zero" records or "zero" return).**

Example 8

✓ **The records and return parts without entries (the so-called "zero" records or "zero" return") of JPK_V7M and JPK_V7K**

If no transactions relevant in terms of value added tax are effected in a month/quarter concerned, the taxable person files the so-called "**zero**" **JPK_VAT**, filled in as follows:

1. In fields P_38 and P_51 of **Deklaracja** the taxable person declares "**0**".

2. In **LiczbaWierszySprzedazy** and **LiczbaWierszyZakupow** the taxable person declares "**0**".

3. In **PodatekNalezny** and **PodatekNaliczony** the taxable person declares "**0.00**".

Diagram 28. **The return and records parts with no entries ("zero return/zero records") of JPK_V7M and JPK_V7K.**
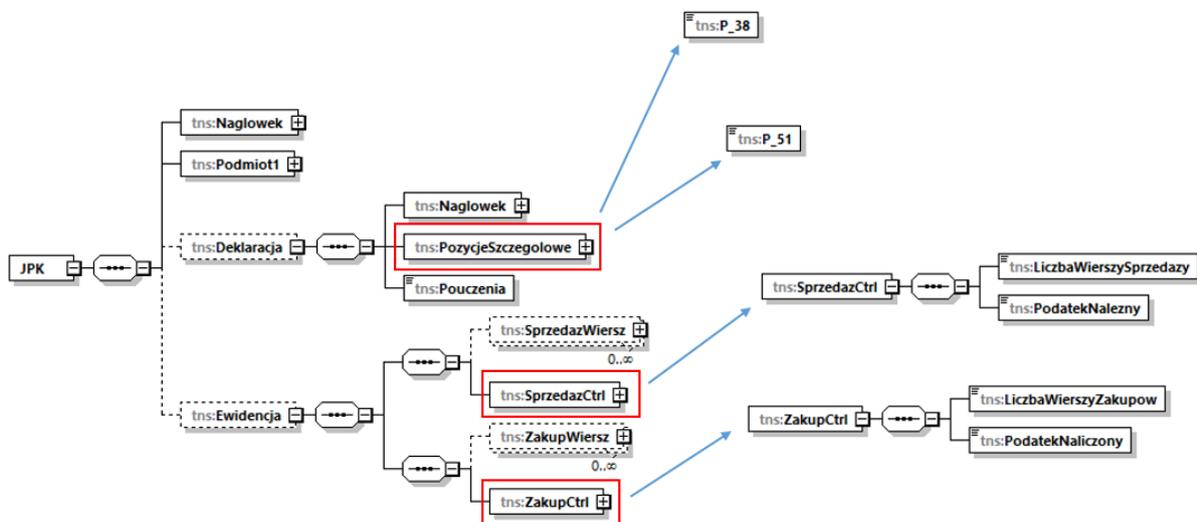
4. Amendment to the new JPK_VAT according to Art. 89a of the Act

Example 9

✓ **Amendment according to Art. 89a sec. 1 of the Act ("in minus")**

For receivables whose uncollectable status has been reasonably determined, as referred to Art. 89a sec. 1 of the Act (the so-called "bad debt allowance"), a taxable person (creditor) amending the taxable base and output tax charged on the supply of goods and/or services in the territory of the country, should recognize the entire accounting document by entering "1" in **KorektaPodstawyOpodt** and declare individually the amended taxable base and output tax amounts with the sign "in minus", broken down by individual tax rates.

Table. 20. **Manner of settling the amendment referred to under Art. 89a sec. 1 of the Act in the output tax records of JPK_V7M and JPK_V7K.**

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	DataSprzedazy	KorektaPodstawyOpodt	K_19	K_20
1111111111	ABC	125/20	2020-08-25		1	- 1000.00	- 230.00

Thereafter, the aggregate amended taxable base and output tax, as referred to under Art. 89a sec. 1 of the Act, provided under K_15 through K_20, should be entered in fields P_68 and P_69, respectively, of the return part, with the sign "in minus".

Example 10

✓ **Amendment according to Art. 89a sec. 4 of the Act ("in plus")**

If a debt is settled or transferred in any way after a tax return containing the amendment referred to under Art. 89a sec. 1 is filed, the creditor shall increase the taxable base and output tax in the tax filing pertaining to the settlement period in which the debt is so settled or transferred according to Art. 89a sec. 4 of the Act. In the records, the taxable person should recognize the entire accounting document by entering "**1**" in **KorektaPodstawyOpodt** and declare individual

amended taxable base and output tax amounts with the sign "in plus", broken down by individual tax rates.

Table. 21. **Manner of settling the amendment referred to under Art. 89a sec. 4 of the Act in the output tax records of JPK_V7M and JPK_V7K.**

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	DataSprzedazy	KorektaPodstawyOpodt	K_19	K_20
1111111111	ABC	125/20	2020-08-25		1	1000.00	230.00

5. **Reflecting the supply of goods and services where the taxable base is the commission amount less tax according to Art. 119 Art. 120 of the Act in the output tax and input tax records of JPK_V7M and JPK_V7K.**

✓ **Supply of tourism-related services where the taxable base is the commission amount less tax pursuant to Art. 119 of the Act – marked as MR_T.**

In cases where tax is calculated on the total of commissions obtained from individual tourism-related services, in the sales records the taxable person should enter the taxable base, that is, the commission less output tax, and the tax amount in fields intended for sales data, broken down by the respective tax rates, on the basis of an internal document (**WEW – Internal document**), with the procedure designation (**MR_T – Supply of tourism-related services where the taxable base is the commission amount less tax pursuant to Art. 119 of the Act**). In the sales records the taxable person should enter also the actual sales documents with the procedure designation (**MR_T**), together with the contractor's data and date and number of the sale document, and should record the gross value in the field **SprzedazVAT_Marza** related to the services for which the taxable base is the commission less tax according to Art. 119 of the Act.

Table 22. **Manner of settling the commission according to Art. 119 of the Act (as the total of all commissions) in the output tax records of JPK_V7M and JPK_V7K.**

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	DataSprzedazy	TypDokumentu	MR_T	K_19	K_20	SprzedazVAT_Marza
1111111111	ABC	125/20	2020-08-25			1			2250.00
2222222222	DEF	126/20	2020-08-25			1			2250.00
BRAK	BRAK	W/60/20	2020-08-25		WEW	1	175.00	40.25	

In cases where tax is calculated on a single commission – on the basis of an actual sale document recorded with the contractor's data and the procedure designation (**MR_T – Supply of tourism-related services where the taxable base is the commission amount less tax pursuant to Art. 119 of the Act**) **–** in the sales records the taxable person should enter the taxable base, that is the commission less tax, and the tax amount in the fields intended for sales data, broken down by the respective tax rates.

The actual gross value should be entered in the field **SprzedazVAT_Marza** related to the supply of goods where the taxable base is the commission less tax according to Art. 119 of the Act.

Table 23. **Manner of settling the commission according to Art. 119 of the Act (for a single commission) in the output tax records of JPK_V7M and JPK_V7K.**

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	DataSprzedazy	TypDokumentu	MR_T	K_19	K_20	SprzedazVAT_Marza
1111111111	ABC	125/20	2020-08-25			1	-500.00	0.00	2250.00

IMPORTANT

In the case of services for which the taxable base is the commission less tax according to Art. 119 of the Act (marked as MR_T) the negative value of the taxable base should not be declared in the return.

In the sales records (table below) the taxable person should enter documents evidencing the purchase of goods and services on the basis of which the commission is calculated, including the contractor's data and number of the purchase document, and should record the gross value in the field **ZakupVAT_Marza** pertaining to the acquisition of goods and services related to the sales for which the taxable base is the commission less tax according to Art. 119 of the Act.

Table 24. **Manner of settling the commission according to Art. 119 of the Act in the input tax records of JPK_V7M and JPK_V7K.**

NrDostawcy	NazwaDostawcy	DowodZakupu	DataZakupu	DataWplywu	ZakupVAT_Marza
2222222222	GHD	125/20	2020-08-19		1200.00
3333333333	FGH	E63	2020-08-19		834.75

Example 12

✓ **Supply of second-hand goods, works of art, collector's items and antiques for which the taxable base is the commission less tax according to Art. 120 of the Act – marked as MR_UZ.**

On the basis of the actual sales document recorded with the contractor's data and the procedure designation (**MR_UZ** – **Supply of second-hand goods, works of art, collector's items and antiques where the taxable base is the commission less tax according to Art. 120 of the Act**), in the sales records the taxable person should enter the taxable base, that is, the commission less tax, and the tax amount in the fields intended for sales data, broken down by the respective tax rates.

The actual gross amount should be declared in the field **SprzedazVAT_Marza** pertaining to the supply of goods for which the taxable base is the commission less tax due according to Art. 120 of the Act.

Table 25. **Manner of settling the commission according to Art. 120 sect. 4 of the Act in the output tax records of JPK_V7M and JPK_V7K.**

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	DataSprzedazy	TypDokumentu	MR_UZ	K_19	K_20	SprzedazVAT_Marza
1111111111	ABC	125/20	2020-08-25			1	175.00	40.25	2250.00

As regards collector's items, in cases where, subject to the consent of the tax office's head, the taxable person calculates the difference between the total value of supplies and the total value of acquisitions of the given type of collector's items in the settlement period concerned, entries should be made in the sales records in the same way as it is the case with MR_T (where tax is calculated on the total of commissions generated on individual tourism-related services) on the basis of an internal evidence document and actual sales documents.

Table 26. **Manner of settling the commission according to Art. 120 sec. 5 of the Act in the output tax records of JPK_V7M and JPK_V7K.**

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	DataSprzedazy	TypDokumentu	MR_UZ	K_19	K_20	SprzedazVAT_Marza
1111111111	ABC	125/20	2020-08-25			1			1949.00
2222222222	DEF	126/20	2020-08-25			1			5642.00
BRAK	BRAK	W/60/20	2020-08-25		WEW	1	1175.00	270.25	

In the sales records (table below) the taxable person should enter documents evidencing the purchase of goods and services on the basis of which the commission is calculated, including the contractor's data and number of the purchase document, and the gross value in the field **ZakupVAT_Marza** pertaining to the acquisition of goods and services related to the sales for which the taxable base is the commission less tax according to Art. 120 sec. 4 of the Act.

> **IMPORTANT**
>
> The negative value of the taxable base in the case of the supply of goods for which the taxable base is the commission less tax according to Art. 120 of the Act (marked as MR_UZ) should not be declared

Table 27. **Manner of settling the commission according to Art. 120 sec. 4 of the Act in the input tax records of JPK_V7M and JPK_V7K.**

NrDostawcy	NazwaDostawcy	DowodZakupu	DataZakupu	DataWpływu	DokumentZakupu	ZakupVAT_Marza
4444444444	RST	139/20	2020-08-24			1200.00
5555555555	XYZ	E65	2020-08-24			834.75

In the case of the acquisition of goods and services related to the sales for which the taxable base is the commission less tax, according to Art. 120 sec. 5 of the Act, in the sales records (table below), the taxable person should enter documents evidencing the purchase of goods and services on the basis of which the commission is calculated, including the contractor's data and purchase document number, and the gross value in the field **ZakupVAT_Marza.** A surplus of the value of acquisitions of a certain type of collector's items from the previous settlement period, as referred to under Art. 120 sec. 7 of the Act, should be recorded on the basis of an internal evidence document.

Table 28. **Manner of settling the commission according to Art. 120 sec. 5 of the Act in the input tax records of JPK_V7M and JPK_V7K.**

NrDostawcy	NazwaDostawcy	DowodZakupu	DataZakupu	DataWpływu	DokumentZakupu	ZakupVAT_Marza
4444444444	RST	139/20	2020-08-24			1200.00
5555555555	XYZ	E65	2020-08-24			834.75
BRAK	BRAK	W/61/20	2020-08-24		WEW	800.75

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Table 27. Manner of settling the settlement of commission according to Art. 120 sec. 4 of the Act in the input tax records of JPK_V7M and JPK_V7K

Table 28. Manner of settling the settlement of commission according to Art. 120 sec. 5 of the Act in the input tax records of JPK_V7M and JPK_V7K.