

# **Records of a VAT group member**

*Information Guide*

*The JPK\_GV(1) Structure*

## Table of Contents

<b>Introduction</b> .....	3
<b>Formats of fields (data) of the JPK_GV file</b> .....	3
<b>Symbols used in the XSD diagram</b> .....	4
<b>The main diagram structure of JPK_GV</b> .....	5
Diagram 1. The main diagram structure of JPK_GV .....	5
Table 1. Description of the main diagram structure of JPK_GV .....	5
<b>Naglowek of JPK_GV</b> .....	6
Diagram 2. The structure of the element Naglowek of JPK_GV .....	6
Table 2. Description of the structure of the element Naglowek of JPK_GV .....	6
<b>Podmiot1 of JPK_GV</b> .....	7
Diagram 3. The structure of the element Podmiot1 of JPK_GV .....	7
Table 3. Description of the structure of the element Podmiot1 of JPK_GV .....	8
<b>Informacja of JPK_GV</b> .....	9
Diagram 4. The field Informacja .....	9
Table 4. Description of the field Informacja .....	9
<b>The records</b> .....	10
<b>General filing guidelines pertaining to the records of JPK_GV</b> .....	10
Diagram 5. The structure of the element Ewidencja of JPK_GV .....	10
Table 5. Description of the structure of the element Ewidencja of JPK_GV .....	10
<b>Dokumenty</b> .....	11
Diagram 6. The structure of the element Dokumenty of JPK_GV .....	11
Table 6. Description of the structure of the element Dokumenty of JPK_GV .....	12
<b>DokumentWiersz</b> .....	13
Diagram 7. The structure of the element DokumentWiersz of JPK_GV .....	13
Table 7. Description of the structure of the element DokumentWiersz of JPK_GV .....	13
<b>SprzedazCtrl</b> .....	14
Diagram 8. The structure of the element SprzedazCtrl of JPK_GV .....	14
Table 8. Description of the structure of the element SprzedazCtrl of JPK_GV .....	14
<b>List of diagrams</b> .....	15
<b>List of tables</b> .....	15
<b>Changes</b> .....	15

## Introduction

The obligation to keep electronic records of the supplies of goods and services not subject to tax, effected by a VAT group member to another member of the same VAT group was introduced by the Act Amending the Act on Personal Income Tax, Corporate Income tax and Certain Other Acts dated October 29<sup>th</sup>, 2021 (Journal of Laws of 2021, item 2105, as amended). The obligation enters into force on July 1<sup>st</sup>, 2023.<sup>1</sup>

Members of a VAT group are obliged to send their tax office, by means of electronic communication, tax records (JPK\_GV) covering monthly periods, by the 25<sup>th</sup> day of a month immediately following each subsequent month.

Elements of the records kept by members of a VAT group (JPK\_GV) are specified in the Ordinance of the Minister of Finance Concerning Records Kept by Members of a VAT Group dated March 30<sup>th</sup>, 2023 (Journal of Laws of 2023, item 727), hereinafter referred to as the “Ordinance”, and in the model logical structure of JPK\_GV(1) developed on its basis.

More information on VAT groups, including obligations related to the keeping of tax records can be found in the tax explanations for VAT groups dated October 11<sup>th</sup>, 2022.<sup>2</sup>

## Formats of fields (data) of the JPK\_GV file

General characteristics of the fields’ format:

1. The JPK\_GV is an XML-format file.
2. The fields of the XML file come into three categories:
  - obligatory fields – to be filled in each time a filing is made; if the required data are not available, the word “BRAK” should be entered,
  - contingent fields – 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,
  - optional fields – 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 alphanumeric 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 “/”, “-” or “+” 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 (e.g. 123456); no separating marks (e.g. spaces) are allowed for thousands.



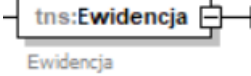

---

<sup>1</sup> Art. 109 sec. 11g-11k of the Goods and Services Tax Act dated March 11<sup>th</sup>, 2004 (Journal of Laws of 2022, item 931, as amended)

<sup>2</sup> See [System Informacji Celno-Skarbowej EUREKA](#); Information ID: 513888

6. In the records, amounts should be rounded up to 2 decimal places, if any (e.g. 12345.56). The only admissible decimal separator is a dot (“.”).
7. All negative numbers should be preceded by the negative sign (“-”).
8. Dates should be entered as YYYY-MM-DD.
9. 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.: 2023-08-24T09:30:47Z, T standing for “Time”). For the Universal Time (UTC), the letter “Z” (ZULU) should be added at the end.
10. Tax identification numbers provided in the records should be sequences of consecutive digits or letters entered without spaces or other separators.

### Symbols used in the XSD diagram

	Sequence of elements – obligatory
	Selection
	Obligatory element
	Contingent element

## The main diagram structure of JPK\_GV

The main diagram structure of JPK\_GV consists of the following elements: **Naglowek**, **Podmiot1**, **Informacja** and **Ewidencja**.

Diagram 1. The main diagram structure of JPK\_GV

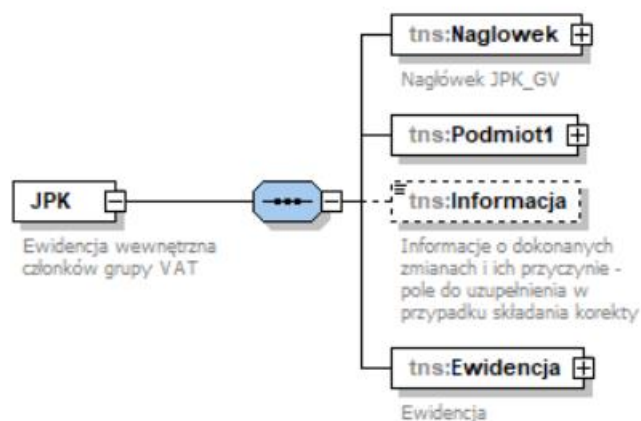


Table 1. Description of the main diagram structure of JPK\_GV

Field name	Field description
<b>Naglowek</b>	Contains, among other things, data concerning the period for which a JPK_GV is filed, purpose of filing and tax office, and the date and time when the JPK_GV file is generated
<b>Podmiot1</b>	Contains data identifying the entity filing the JPK_GV
<b>Informacja</b>	Contains information on the amendments made and their reasons – to be completed where a correction is filed
<b>Ewidencja</b>	Contains data concerning the supply of goods and services not subject to tax, effected by a VAT group member to another member of the same VAT group

## Naglowek of JPK\_GV

Diagram 2. The structure of the element Naglowek of JPK\_GV

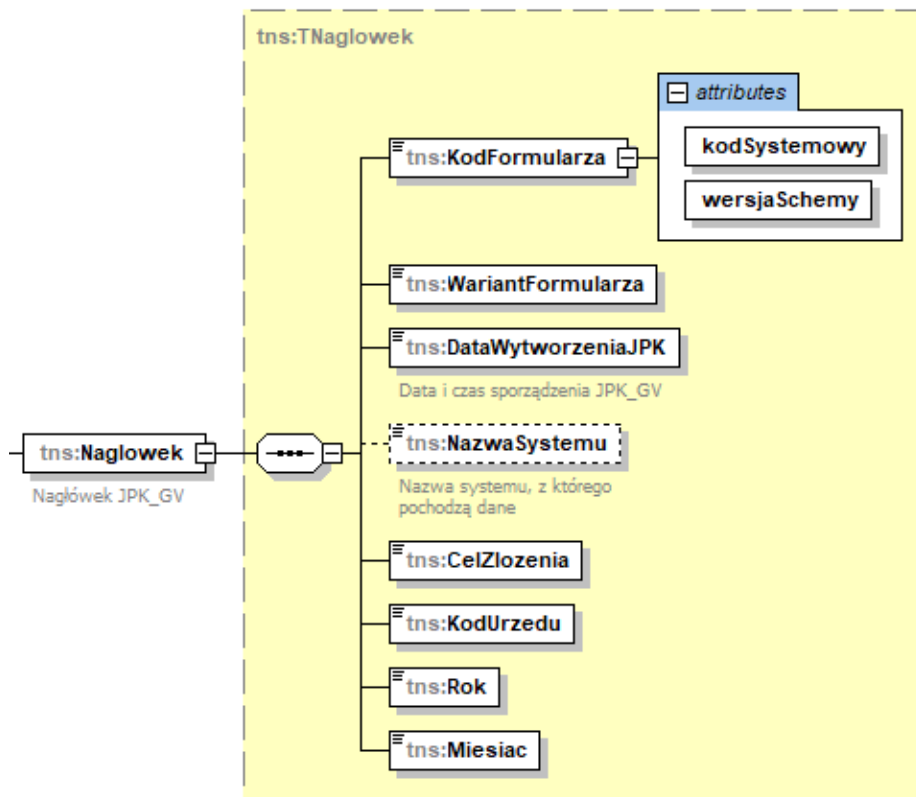


Table 2. Description of the structure of the element Naglowek of JPK\_GV

Field name	Field description
<b>KodFormularza</b>	The field stores two attributes of the element KodFormularza: <ul style="list-style-type: none"> <li>– kodSystemowy: JPK_GV(1)</li> <li>– wersjaSchemy: 1-0E</li> </ul>
<b>WariantFormularza</b>	The field contains diagram designation, value: 1
<b>DataWytworzeniaJPK</b>	Date and time when the JPK_GV file is generated
<b>NazwaSystemu</b>	Name of the IT system from which data are sent (optional field)
<b>CelZlozenia</b>	Purpose of filing: <ul style="list-style-type: none"> <li>1 – original filing for a period concerned</li> <li>2 – amendment for a period concerned</li> </ul>
<b>KodUrzedu</b>	Code of the tax office with which the tax records are filed <sup>3</sup>
<b>Rok</b>	Year to which the tax records pertain
<b>Miesiac</b>	Month for which the tax records are filed

<sup>3</sup> A tax office with which the tax records are filed is the tax office performing the tasks of the tax office head competent for the VAT group of which the entity filing the records is a member.

## Podmiot1 of JPK\_GV

**Podmiot1** of JPK\_GV 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**.

Diagram 3. The structure of the element Podmiot1 of JPK\_GV

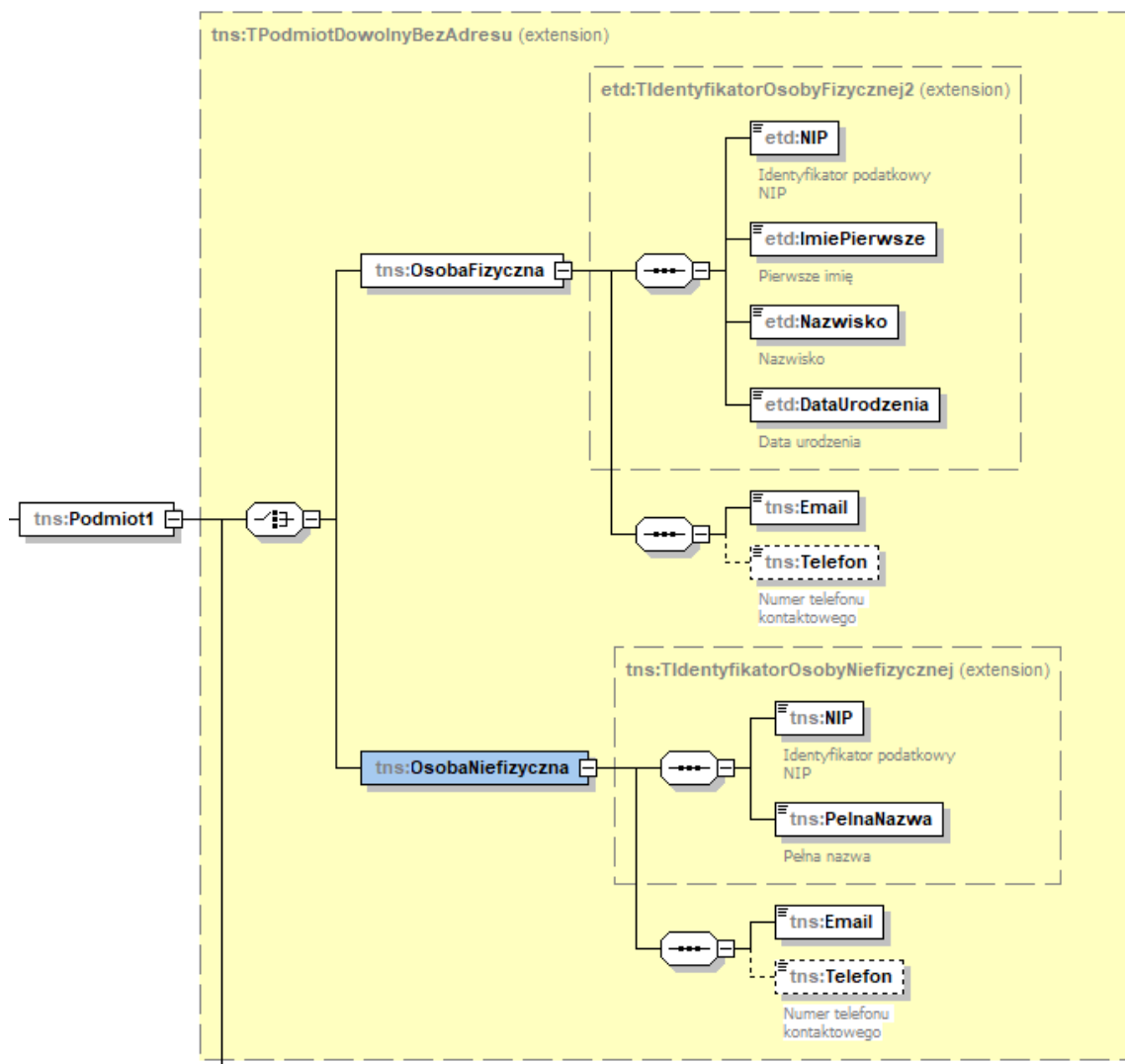


Table 3. Description of the structure of the element Podmiot1 of JPK\_GV

<b>Field name</b>	<b>Field description</b>
<b>OsobaFizyczna</b>	<b>Contains data identifying a natural person</b>
<b>NIP</b>	NIP tax identifier of the VAT group member
<b>ImiePierwsze</b>	First name of the VAT group member
<b>Nazwisko</b>	Surname of the VAT group member
<b>DataUrodzenia</b>	Date of birth of the VAT group member
<b>Email</b>	Email address of the VAT group member or their representative
<b>Telefon</b>	Contact telephone number (optional field)
<b>OsobaNiefizyczna</b>	<b>Contains data identifying an entity other than a natural person</b>
<b>NIP</b>	NIP tax identifier of the VAT group member
<b>PelnaNazwa</b>	Business name of the entity
<b>Email</b>	Email address of the VAT group member or their representative
<b>Telefon</b>	Contact telephone number (optional field)



## Informacja of JPK\_GV

Informacja is a text field.

Diagram 4. The field Informacja

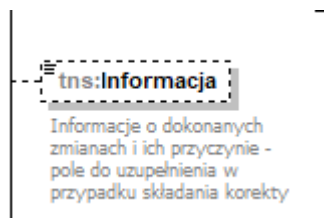


Table 4. Description of the field Informacja

Field name	Field description
<b>Informacja</b>	Information on the amendments made and their reasons – to be completed where a correction is filed (optional field)

## The records

### General filing guidelines pertaining to the records of JPK\_GV

1. A taxable person wishing to make an amendment to the records 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 shall, as a rule, be made by way of providing the correct entry or reversing the erroneous one.
3. The size of letters does not matter.
4. Documentary evidence numbers should be recognized in the records in full and with original spelling. No identification data of any such documentary evidence may be omitted.
5. Amounts should be provided in PLN and 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. Amounts expressed in a foreign currency should be translated into PLN according to the principles of translating amounts determining the tax base.
6. In cases where no transactions are effected in a period concerned by a VAT group member to another VAT group member, “zero records” should be filed, that is, 0.00 should be entered in the field SprzedazCtrl.

Diagram 5. The structure of the element Ewidencja of JPK\_GV

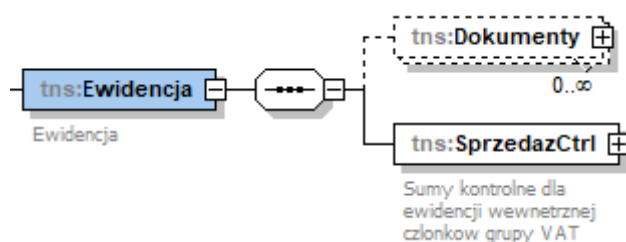


Table 5. Description of the structure of the element Ewidencja of JPK\_GV

Field name	Field description
<b>Dokumenty</b>	Contains data concerning the transactions referred to in Art. 8c sec. 1 of the Goods and Services Tax Act dated March 11 <sup>th</sup> , 2004
<b>SprzedazCtrl</b>	Contains data concerning the number of documents and total amounts due for the goods and/or services supplied

## Dokumenty

Diagram 6. The structure of the element Dokumenty of JPK\_GV

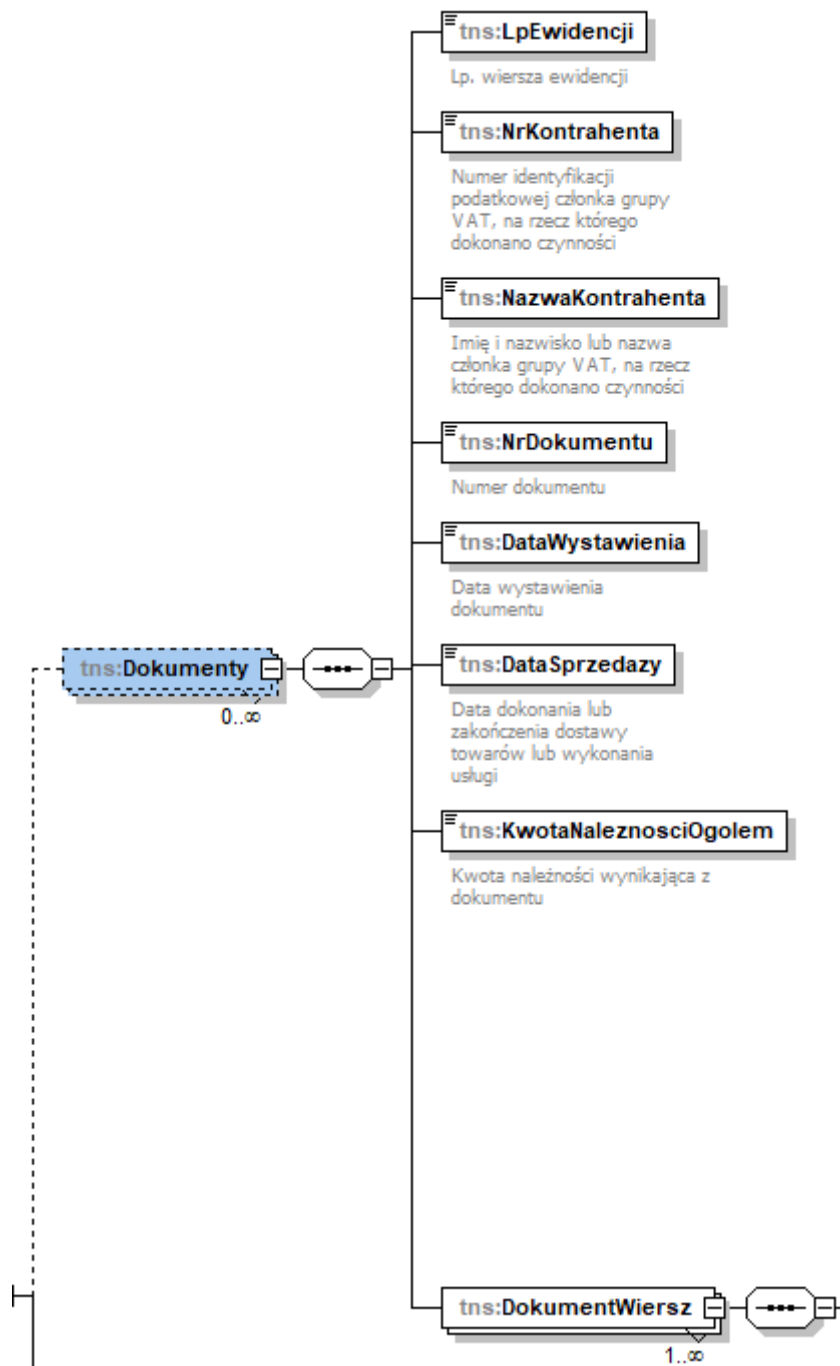


Table 6. Description of the structure of the element Dokumenty of JPK\_GV

<b>Field name</b>	<b>Field description</b>
<b>LpEwidencji</b>	Ordinal number of a line in the tax records
<b>NrKontrahenta</b>	Tax identification number of the VAT group member to whom a transaction was made
<b>NazwaKontrahenta</b>	First name and surname or business name of the VAT group member to whom a transaction was made
<b>NrDokumentu</b>	Number of the documentary evidence of the transaction
<b>DataWystawienia</b>	Date of issue of the documentary evidence of the transaction
<b>DataSprzedazy</b>	Date on which the supply of goods and/or services was completed
<b>KwotaNaleznosciOgolem</b>	Documented amount due (total amount due in respect of the transaction)
<b>DokumentWiersz</b>	Contains detailed data concerning the ordinal number of lines of the document recorded

## DokumentWiersz

This element contains detailed data concerning the ordinal number of lines in the document whose identification data are provided in the element Dokumenty.

Diagram 7. The structure of the element DokumentWiersz of JPK\_GV

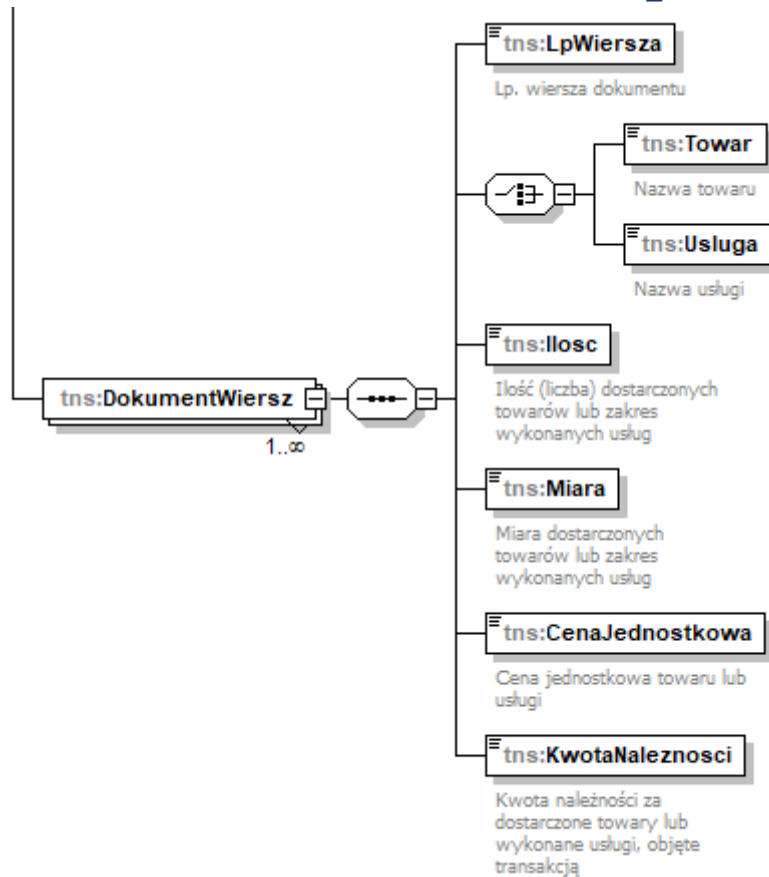


Table 7. Description of the structure of the element DokumentWiersz of JPK\_GV

Field name	Field description
<b>LpWiersza</b>	Ordinal number of a line in the document
<b>Towar</b>	Name of the goods
<b>Usługa</b>	Name of the services
<b>Ilosc</b>	Quantity (number) of the goods or scope of the services supplied
<b>Miara</b>	Measure of the goods or scope of the services supplied
<b>CenaJednostkowa</b>	Unit price of the goods and/or services
<b>KwotaNaleznosci</b>	Amount due for the goods and/or services supplied in the transaction (amount due for the given kind of goods and/or services)

## SprzedazCtrl

Diagram 8. The structure of the element SprzedazCtrl of JPK\_GV

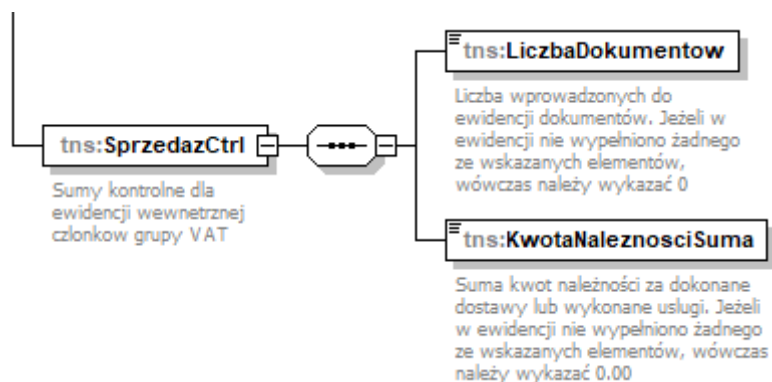


Table 8. Description of the structure of the element SprzedazCtrl of JPK\_GV

Field name	Field description
<b>LiczbaDokumentow</b>	Number of documents recorded If none of the respective elements in the records is filled in, enter 0.
<b>KwotaNaleznosciSuma</b>	Total amount due for the goods and/or services supplied If none of the respective elements in the records is filled in, enter 0.00.

### NOTE

If there are no transactions referred to in Art. 8c sec. 1 in the period concerned, enter "0" in LiczbaDokumentów and „0.00” in KwotaNaleznosciSuma.

In such a case the element Dokumenty will not appear in the records.

## List of diagrams

1. Diagram 1. The main diagram structure of JPK\_GV
2. Diagram 2. The structure of the element Naglowek of JPK\_GV
3. Diagram 3. The structure of the element Podmiot1 of JPK\_GV
4. Diagram 4. The field Informacja
5. Diagram 5. The structure of the element Ewidencja of JPK\_GV
6. Diagram 6. The structure of the element Dokumenty of JPK\_GV
7. Diagram 7. The structure of the element DokumentWiersz of JPK\_GV
8. Diagram 8. The structure of the element SprzedazCtrl of JPK\_GV

## List of tables

1. Table 1. Description of the main diagram structure of JPK\_GV
2. Table 2. Description of the structure of the element Naglowek of JPK\_GV
3. Table 3. Description of the structure of the element Podmiot1 of JPK\_GV
4. Table 4. Description of the field Informacja
5. Table 5. Description of the structure of the element Ewidencja of JPK\_GV
6. Table 6. Description of the structure of the element Dokumenty of JPK\_GV
7. Table 7. Description of the structure of the element DokumentWiersz of JPK\_GV
8. Table 8. Description of the structure of the element SprzedazCtrl of JPK\_GV

## Changes

Date	Description of changes
21.06.2023	Original version of the document