

1. Code of the Member State of identification _____	2. VAT identification number of the taxable person in the Union scheme _____	3. Document No. _____	4. Status _____
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VCU-DK

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

for

5. Quarter _____	6. Year _____
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Legal grounds:	Article 130ca(1) of the Act of 11 March 2004 on tax on goods and services (Journal of Laws of 2022, item 931, as amended), hereinafter referred to as the "Act".
To be submitted by:	Taxable persons referred to in Article 130a(2) of the Act for whom the Republic of Poland is the Member State of consumption referred to in Article 130a(2a) of the Act, in the event of the expiry of the deadline referred to in Article 61(2) and in the cases referred to in Article 61a(1) of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1, as amended), hereinafter referred to as "Implementing Regulation 282/2011" ¹⁾ .

A. PLACE AND PURPOSE OF SUBMITTING THE TAX RETURN

8. Purpose of submitting the tax return:	<input type="checkbox"/> 1. correction to the tax return		
9. Reason for submitting the correction to the tax return (check the relevant box):	<input type="checkbox"/> 1. expiry of the 3-year period from the date on which the tax return was required to be submitted	<input type="checkbox"/> 2. discontinuation of the use of the Union scheme	<input type="checkbox"/> 4. change of the Member State of identification
	<input type="checkbox"/> 3. exclusion from the Union scheme		
10. Date of completion (day-month-year)	_____		

B. DETAILS OF THE TAXABLE PERSON

B.1. IDENTIFICATION DETAILS OF THE TAXABLE PERSON

*applies to an entity that is not a natural person

**applies to an entity that is a natural person

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

B.2. REGISTERED OFFICE ADDRESS / RESIDENCE ADDRESS²⁾

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

B.3. CONTACT DETAILS

22. Telephone number of the foreign entity or its proxy	23. E-mail address of the foreign entity or its proxy
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C. TAX SETTLEMENT

C.1. CORRECTION TO THE VAT AMOUNT

Member State of consumption	VAT amount resulting from the correction ³⁾	Currency
a	b	c
24. POLAND	25.	26. EUR

C.2. AMOUNT OF VAT TO BE PAID

Amount of VAT to be paid	Currency
a	b
27.	28. EUR

C.3. INFORMATION ON THE ACCOUNT FOR TAX PAYMENT

29. Name of the bank Narodowy Bank Polski	30. Name of the account holder Łódzki Urząd Skarbowy w Łodzi
31. IBAN number PL54 1010 0071 2223 1071 3600 0000	32. BIC / SWIFT number NBPLPLPW

C.4. INFORMATION REQUIRED FOR TAX OVERPAYMENT SETTLEMENT

33. Name of the bank	34. Name of the account holder
35. IBAN / OBAN number ⁴⁾	36. BIC / SWIFT number

C.5. TOTAL AMOUNT OF VAT TO BE PAID UNDER THE INITIAL TAX RETURN⁵⁾

37. Total amount of VAT to be paid	38. EUR
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D. DETAILS OF THE PERSON SUBMITTING THE TAX RETURN

39. First name and surname	
40. Telephone number	41. E-mail address

Explanations

- 1) Pursuant to Article 61(2) of Implementing Regulation 282/2011 the amendments referred to in paragraph 1 shall be submitted electronically to the Member State of identification within three years of the date on which the initial return was required to be submitted.
Pursuant to Article 61a(1) of Implementing Regulation 282/2011 a taxable person or an intermediary acting on his behalf shall submit his final VAT return and any late submissions of previous returns, and the corresponding payments, to the Member State which was the Member State of identification at the time of the cessation, exclusion or change where: he ceases to use one of the special schemes; he is excluded from one of the special schemes; he changes the Member State of identification in accordance with Article 57f. Any corrections to the final return and previous returns arising after the submission of the final return shall be discharged directly with the tax authorities of the Member State of consumption concerned.
- 2) Items 14, 15 and 16 shall not be completed if the taxable person is established or resides outside the territory of the Republic of Poland.
- 3) The VAT amount resulting from the correction shall only be a difference with respect to the amount previously shown in the settlement for a given period. The value of this amount may be negative.
- 4) If the beneficiary's bank, besides the bank account number, also uses/requires a clearing number (e.g. ABA – American Bankers Association in the USA, CC – Clearing Code in Canada), enter it in the box with the beneficiary's bank number, at the beginning of this box, separating it from the account number with a dash.
- 5) The amount means the total amount of VAT due for Poland as the state of consumption, to be paid, resulting from the initial tax return.

Instruction

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