

# **Standard Audit File for Tax incorporating the VAT records part and the VAT return part**

[JPK\_VAT]

*Information sheet on the structure of  
JPK\_VAT with a declaration*

*[JPK\_V7M(3), JPK\_V7K(3)]*

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## Introduction

The elements of JPK\_VAT with a declaration are specified in the Regulation of the Minister of Finance, Investment and Development of 15 October 2019 on the detailed scope of data included in tax declarations and records in the field of value-added tax (Dz.U. /Journal of Laws/ of 2019, item 1988, as amended) – hereinafter referred to as: the "Regulation", which was issued under art. 99 sec. 13b and art. 109 sec. 14 of the Act of 11 March 2004 on the value-added tax (Dz.U. /Journal of Laws/ of 2025, item 775 as amended) – hereinafter referred to as the "Act".

The logical structure templates for JPK\_VAT with a declaration, in the form of JPK\_V7M and JPK\_V7K in version (3), have been updated based on the following regulations:

- Regulation of the Minister of Finance of 24 April 2023 amending the regulation on the detailed scope of data included in tax declarations and records in the field of value-added tax (Dz.U. /Journal of Laws/ of 2023, item 794).
- Regulation of the Minister of Finance of 29 December 2023 amending the regulation on the detailed scope of data included in tax declarations and records in the field of value-added tax (Dz.U. /Journal of Laws/ of 2024, item 13).
- Regulation of the Minister of Finance and Economy of 12 December 2025 amending the regulation amending the regulation on the detailed scope of data included in tax declarations and records in the field of value-added tax (Dz.U. /Journal of Laws/ of 2025, item 1800).

JPK\_VAT with a declaration, which includes a declaration and records section, must be submitted by all taxpayers registered as active VAT taxpayers for periods from 1 October 2020.

### NOTE

#### [1] JPK\_V7M(1)/JPK\_V7K(1)

Version (1) template must be used for settlement periods from October 2020 to December 2021.

#### [2] JPK\_V7M(2)/JPK\_V7K(2)

Version (2) template must be used for settlement periods from January 2022 to January 2026.

#### [3] JPK\_V7M(3)/JPK\_V7K(3)

Version (3) template must be used for settlement periods from February 2026.

There are two JPK\_VAT templates:

- **JPK\_V7M** – for taxpayers who settle their value-added tax **on a monthly basis**.
- **JPK\_V7K** – for taxpayers who settle value-added tax on **on a quarterly basis**.

**NOTE**

**JPK\_V7M** – for taxpayers who are required to submit the record and declaration parts **on a monthly basis**.

Taxpayers are required to complete all elements of JPK\_V7M in the XML file, i.e. **Naglowek** [Header], **Podmiot1** [Entity1], **Deklaracja** [Declaration] and **Ewidencja** [Records].

**JPK\_V7K** – for taxpayers who are required to submit the records part **monthly** and the declaration part **quarterly**.

In JPK\_V7K, taxpayers should complete the following elements in the XML file for the first two months of the quarter: **Naglowek** [Header], **Podmiot1** [Entity1], **Ewidencja** [Records]. However, for the third month of the quarter, they should complete all elements of JPK\_V7K in the XML file, i.e.: **Naglowek** [Header], **Podmiot1** [Entity1], **Deklaracja** [Declaration], **Ewidencja** [Records], except that the **Declaration** concerns data for the entire quarter, while the Records cover data only for the last month of the quarter.

**NOTE**

In the corrections submitted, only the parts that are subject to correction should be filled in (declaration or records, respectively):






- in the case of a correction to the declaration and records, all elements should be indicated, i.e.: **Naglowek** [Header], **Podmiot1** [Entity1], **Deklaracja** [Declaration], **Ewidencja** [Records];
- in the case of a correction to only the declaration part, which does not affect the records part, the following elements should be indicated: **Naglowek** [Header], **Podmiot1** [Entity1], **Deklaracja** [Declaration].
- in the case of a correction to only the records part, which does not affect the declaration part, the following elements should be indicated: **Naglowek** [Header], **Podmiot1** [Entity1], **Ewidencja** [Records].

## Field (data) formats in the JPK\_VAT file

General assumptions regarding field format:

1. The file format is XML.
2. The fields in the XML file fall into the following categories:
  - mandatory – entries are made each time, and if it is not possible to determine the required data (e.g. NrKontrahenta [CounterpartyNo.], NazwaKontrahenta [CounterpartyName]), enter "BRAK" [NONE];
  - conditional – entries are made only if the required data is available, and in other cases the field remains empty;
  - optional – entries are made voluntarily; if there is no entry (e.g. contact phone), the field remains empty.
3. Character fields are alphanumeric. Both lowercase and uppercase letters and numbers can be used. The maximum number of characters is 256, except for the NazwaKontrahenta [CounterpartyName] and NazwaDostawcy [SupplierName] fields, where it is 512.
4. Polish diacritical characters must be entered using UTF-8 encoding. Special characters are permitted in character fields, such as "/", "-" and "+".
5. Amount (numeric) fields are used to provide numerical values. Values must be entered as a sequence of digits, without using any thousand separators (e.g. spaces). Only a full stop may be used as the decimal separator (".").
6. Amounts in the records section are provided with a precision of up to 2 decimal places, where applicable (e.g. 12345.56).
7. Amounts in the declaration section are rounded to full zlotys in such a way that amounts ending in less than 50 groszy are omitted, and amounts ending in 50 groszy or more are rounded up to full zlotys, in accordance with art. 63 sec. 1 of the Act of 29 August 1997 – Tax Ordinance (Dz.U. /Journal of Laws/ of 2025, item 111, as amended).
8. Negative values must be preceded by a minus sign ("-").
9. Dates must be given in the YYYY-MM-DD format (e.g. 2026-02-01).
10. Only one field requires the provision of date and time. This applies to the field indicating the date and time of file creation. The date and time are given in the YYYY-MM-DDTGG:MM:SS format (e.g. 2026-02-01T00:00:00Z; where T stands for "Time"). When specifying Coordinated Universal Time (UTC), the letter "Z" (ZULU) should be added at the end.
11. Tax identification numbers included in the records must be entered as a continuous string of digits or letters, without spaces or other separating characters, and by separating the letter code of the country into a separate field designated for this code.

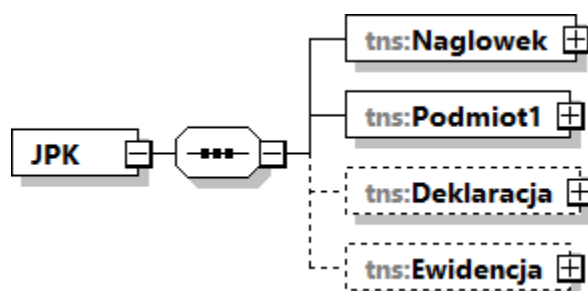
List of designations used in the XSD diagram:

	Mandatory sequence of elements
	Optional sequence of elements
	Selection
	Mandatory element
	Optional element

### Main schema structure for JPK\_V7M and JPK\_V7K

The main schema structure for JPK\_V7M and JPK\_V7K consists of the following elements: **Naglowek [Header]**, **Podmiot1 [Entity1]**, **Deklaracja [Declaration]** and **Ewidencja [Records]**.

Diagram 1. Main schema structure for JPK\_V7M and JPK\_V7K.



### Description of the main schema structure for JPK\_V7M and JPK\_V7K

Table 1. Description of the main schema structure for JPK\_V7M and JPK\_V7K.

Field name	Field description
<b>Naglowek [Header]</b>	The Header section contains such things as data concerning the period for which the JPK_V7M/JPK_V7K file is submitted, the purpose of the submission, the tax office to which it is submitted and the date of submission.
<b>Podmiot1 [Entity1]</b>	Contains data identifying the entity submitting the JPK_V7M/JPK_V7K file.
<b>Declaration</b>	The Declaration section contains data necessary to calculate the amount of tax due, tax charged, or the amount of tax or tax refund, together with an indication of the method of refund and instructions for the taxpayer.
<b>Ewidencja [Records]</b>	The Records section contains data enabling the correct settlement of tax due and charged.

Naglowek [Header] for JPK\_V7M and JPK\_V7K

Structure of the Naglowek [Header] element for JPK\_V7M and JPK\_V7K

Diagram 2. Structure of the Naglowek [Header] element for JPK\_V7M and JPK\_V7K.

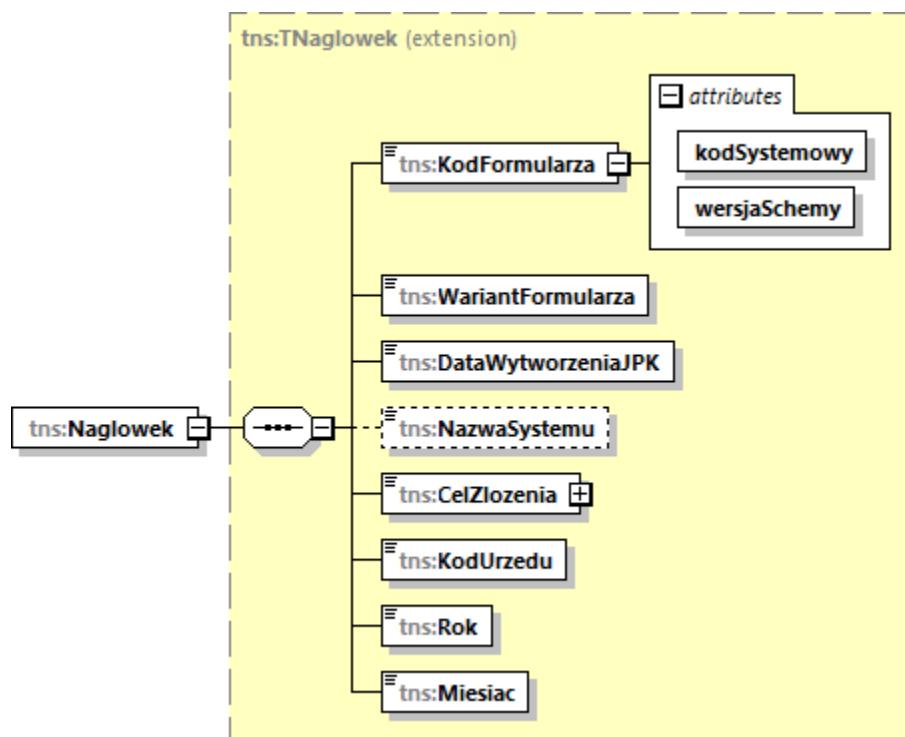


Table 2. Description of the structure of the Naglowek [Header] element for JPK\_V7M and JPK\_V7K.

Field name	Field description
<b>KodFormularza [FormCode]</b>	This field contains two attributes of the [KodFormularza] FormCode element: <ul style="list-style-type: none"> <li>– kodSystemowy [SystemCode]: JPK_V7M (3) [for taxpayers who settle monthly] or JPK_V7K (3) [for taxpayers who settle quarterly]</li> <li>– wersjaSchemy [SchemaVersion]: 1-0E.</li> </ul>
<b>WariantFormularza [FormVariant]</b>	The field defines the schema designation. The current value is: 3. This is the third variant of the JPK_V7M and JPK_V7K schemas.
<b>DataWytworzeniaJPK [JPKCreationDate]</b>	The date and time of the creation of JPK_V7M or JPK_V7K.
<b>NazwaSystemu [SystemName]</b>	The name of the IT system from which the JPK_V7M/JPK_V7K is submitted (optional field)
<b>CelZlozenia [SubmissionPurpose]</b>	The field contains the purpose of submission: <ul style="list-style-type: none"> <li>1 – submission</li> <li>2 – correction</li> </ul>
<b>KodUrzedu [OfficeCode]</b>	The code of the tax office to which the declaration and records are submitted (e.g. 1471).



<b>Rok [Year]</b>	The year for which the declaration and records are submitted (e.g. 2026).
<b>Miesiac [Month]</b>	<p>Indicates the month for which the declaration and records are submitted in the case of JPK_V7M and the month for which the records are submitted in the case of JPK_V7K (e.g. 10).</p> <p>When submitting the initial JPK_V7K and the correction of the declaration part, enter the last month of the quarter, i.e. 3, 6, 9 or 12.</p>

### Podmiot1 [Entity1] for JPK\_V7M and JPK\_V7K

The **Entity1** field for JPK\_V7M and JPK\_V7K consists of the following fields: **OsobaFizyczna** [NaturalPerson] and **OsobaNiefizyczna** [Non-NaturalPerson].

The data identifying an entity that is a natural person must be entered in the following fields: **NIP** [TIN], **ImiePierwsze** [FirstName], **Nazwisko** [LastName], **DataUrodzenia** [DateofBirth], **Email** and **Telefon** [Phone].

The fields that make up the data identifying an entity that is not a natural person include: **NIP** [TIN], **PelnaNazwa** [FullName], **Email** and **Telefon** [Phone].

### Structure of the Podmiot1 [Entity1] element for JPK\_V7M and JPK\_V7K

Diagram 3. Structure of the Podmiot1 [Entity1] element for JPK\_V7M and JPK\_V7K

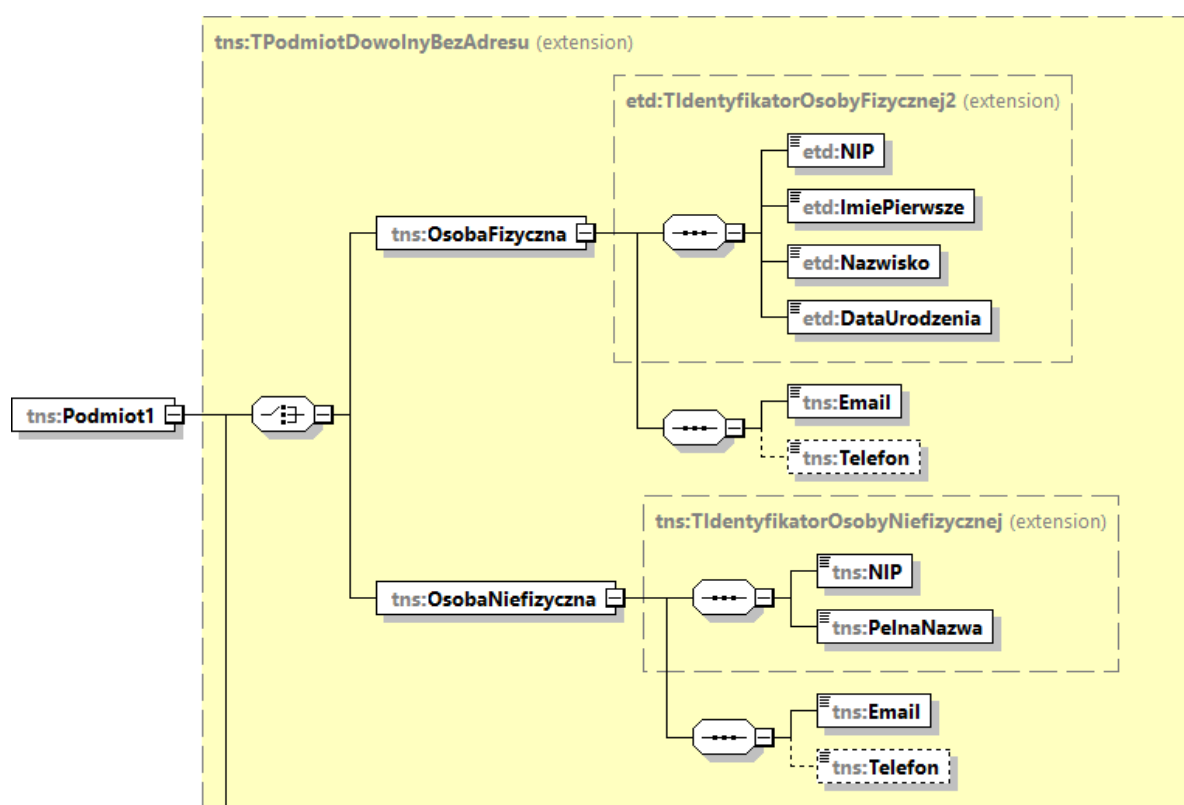


Table 3. Description of the structure of the Podmiot1 [Entity1] element for JPK\_V7M and JPK\_V7K.

Field name	Field description
<b>OsobaFizyczna</b> [NaturalPerson]	Contains data identifying an entity that is a natural person
NIP [TIN]	The tax identification number of the taxpayer (e.g. 1010000000).
ImiePierwsze [FirstName]	The taxpayer's first name

Nazwisko [LastName]	The taxpayer's last name
DataUrodzenia [DateofBirth]	The taxpayer's date of birth (e.g. 1977-07-07)
Email	Email address of the taxpayer or their representative
Telefon [Phone]	Contact phone (e.g. 801055055) [optional field]
<b>OsobaNiefizyczna[Non NaturalPerson]</b>	<b>Contains data identifying an entity that is not a natural person</b>
NIP [TIN]	The tax identification number of the taxpayer (e.g. 1010000000).
PełnaNazwa [FullName]	Nazwa podmiotu [EntityName]
Email	Email address of the taxpayer or their representative
Telefon [Phone]	Contact phone (optional field)

## Ewidencja [Records]

### General guidelines for completing the records section in the JPK\_V7M and JPK\_V7K structures.

1. In the event of a correction to the records, a new, complete XML file containing the corrected data must be submitted. It is not acceptable to submit a file containing only the corrected data.
2. As a rule, an incorrect entry that does not affect the amount of tax due or charged is corrected through a writeback, i.e. entering the entire entry with the opposite sign and re-adding the correct entry with the original document number (e.g. DowodSprzedazy [ProofofSale], NrKontrahenta[ CounterpartyNo.] or NazwaKontrahenta [CounterpartyName]). However, if the taxpayer has not yet submitted the file for a given settlement period, it is permissible to include only one entry with the correct data.
3. Corrections to documents affecting the tax base or tax due ("in plus" or "in minus") should be included in the records with the number of the corrective document for the period for which the correction are to be made pursuant to the Act.
4. Corrections to documents affecting the amount of tax charged – whether "in plus" or "in minus" – should be included in the records with the number of the corrective document. However, in the case of "in minus" corrections to documents affecting the amount of tax charged, if the Act allows the original and corrective documents to be included in the records for one settlement period, it is permissible to include only the original document, with values reduced by those in the corrective document.
5. Letter case is irrelevant.
6. The numbers of sales and purchase documents should be included in the records in their entirety, retaining their original spelling. No part of the designations on such documents may be omitted.

## Structure of the Ewidencja [Records] element for JPK\_V7M and JPK\_V7K

Diagram 4. Structure of the Ewidencja [Records] element for JPK\_V7M and JPK\_V7K.

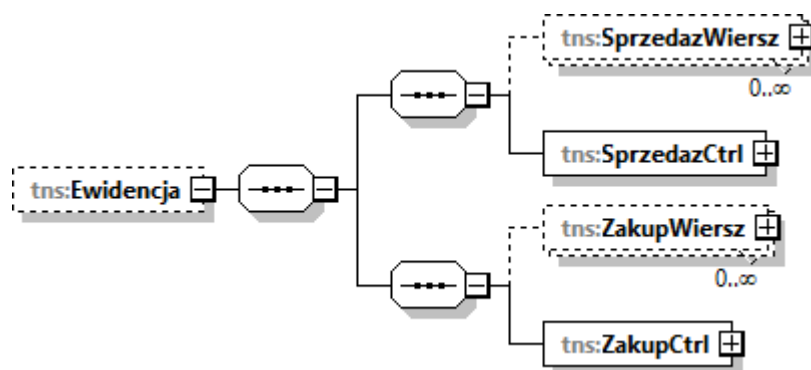


Table 4. Description of the structure of the Ewidencja [Records] element for JPK\_V7M and JPK\_V7K.

Field name	Field description
<b>SprzedazWiersz [SalesRow]</b>	Contains data enabling the correct settlement of tax due.
<b>SprzedazCtrl [SalesCtrl]</b>	Contains data on the number of rows and tax due according to the records of tax due for the period covered by JPK_V7M/JPK_V7K.
<b>ZakupWiersz [PurchaseRow]</b>	Contains data enabling the correct settlement of tax charged.
<b>ZakupCtrl [PurchaseCtrl]</b>	Contains data on the number of rows and tax charged according to the records of tax charged for the period covered by JPK_V7M/JPK_V7K.

SprzedazWiersz [SalesRow] for JPK\_V7M and JPK\_V7K

Structure of records regarding tax due for JPK\_V7M and JPK\_V7K

Diagram 5. Structure of records regarding tax due for JPK\_V7M and JPK\_V7K (from the LpSprzedazy [SalesNo.] field to the TypDokumentu [DocumentType] field).

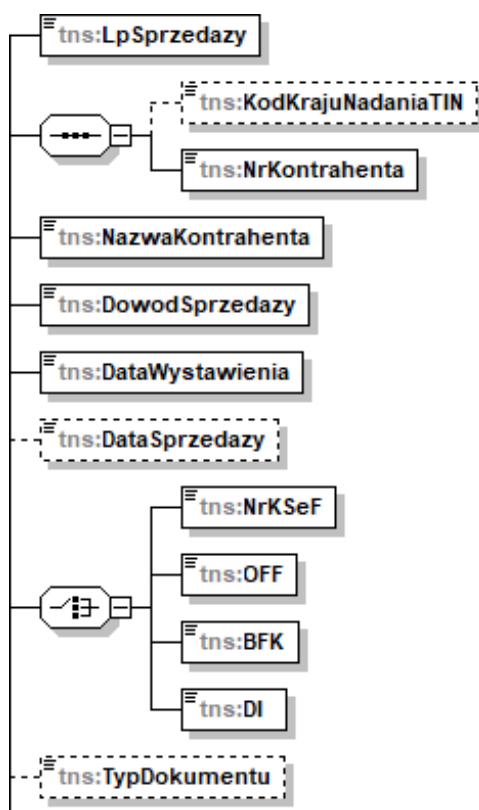


Table 5. Description of the structure of records regarding tax due for JPK\_V7M and JPK\_V7K (from the LpSprzedazy [SalesNo.] field to the TypDokumentu [DocumentType] field).

Field name	Field description
LpSprzedazy [SalesNo.]	Sequence number of the record row concerning the tax due.  In consecutive rows, enter consecutive natural numbers starting from 1.
KodKrajuNadaniaTIN [TINIssuerCountryCode]	Country code of the country issuing the number by which the purchaser, supplier or service provider is identified for tax or value-added tax purposes (conditional field).  Enter the letter code of the country in which the purchaser, supplier or service provider (counterparty) is

	<p>identified for tax or value- value-added tax purposes.</p> <p>If the purchaser, supplier or service provider does not have a TIN number, leave the field empty.</p> <p><i>Example for a counterparty from Austria: AT</i></p> <p><i>Example for a counterparty from Northern Ireland, with respect to goods transactions: XI</i></p>
<b>NrKontrahenta [CounterpartyNo.]</b>	<p>A number used to identify the purchaser, supplier or service provider for tax or value-added tax purposes (alphanumeric code only).</p> <p>Enter the number by which the purchaser, supplier or service provider (counterparty) is identified for tax or value- added tax purposes, without the two-letter country code.</p> <p>If not available, enter "BRAK" ["NONE"].</p> <p><i>Example for a counterparty from Austria: U99999999</i></p>
<b>NazwaKontrahenta [CounterpartyName]</b>	<p>First and last name or business name of the purchaser, supplier or service provider.</p> <p>Enter the first and last name or business name of the purchaser, supplier or service provider (counterparty), or the first and last name or business name of the sender in the case of a customs declaration.</p> <p>If not available, enter "BRAK" ["NONE"].</p>
<b>DowodSprzedazy [ProofofSale]</b>	<p>Proof of sale number.</p> <p>Enter the number of the document, invoice or corrective invoice, fiscal report or other internal proof of sale. In the case of proof documenting the import of goods, settled in accordance with art. 33a of the Act, enter the customs declaration number or the import declaration number referred to in art. 33b of the Act.</p>

	<p><b>Important note</b></p> <p>If customs declarations were submitted using simplifications, enter the following:</p> <ul style="list-style-type: none"> <li>the MRN number of the supplementary declaration submitted for the register entry/entries made during the settlement period for which the import declaration is submitted,</li> <li>the MRN number of the simplified declaration.</li> </ul> <p>If not available, enter "BRAK" ["NONE"].</p>
<b>DataWystawienia [IssueDate]</b>	<p>Date of issue of the document.</p> <p>Enter the date of issue (of the document), i.e. the invoice or corrective invoice, the date of the fiscal report or other internal document. In the case of documents certifying the import of goods, settled in accordance with art. 33a of the Act, enter the date of acceptance of the customs declaration or the date of the import declaration referred to in art. 33b of the Act.</p>
<b>DataSprzedazy [DateOfSale]</b>	<p>Enter the date of delivery or completion of the delivery of goods or services or the date of receipt of payment, referred to in art. 106b sec. 1 point 4 of the Act, if such date is specified and differs from the date of issue of the document, and in the case referred to in art. 106e, sec. 1a of the Act, the date of delivery or completion of the supply of goods or services, if such date is specified and differs from the date of issue of the invoice (conditional field).</p> <p>Enter the date of delivery or completion of the supply of goods or services or the date of receipt of full or partial payment in the cases referred to in art. 106b sec. 1 point 4 of the Act, i.e. in the event of full or partial payment before the supply of goods or the provision of services, provided that such date is specified and differs from the date of issue of the invoice.</p> <p>If the date of sale and the date of issue are the same, the field may be left empty.</p>
<b>Data from invoices or indications relating to the existence of invoices in the National e-Invoicing System (KSeF)</b>	<p>Invoice identification number in KSeF or indication of the reason for the lack of a KSeF number:</p>



	<ul style="list-style-type: none"> <li>• <b>NrKSeF [KSeFNo.]</b> - Invoice identification number in the National e-Invoicing System (KSeF);</li> <li>• <b>OFF</b> - Invoice referred to in art. 106nf sec. 1 of the Act, which, as at the date of submission of the records, does not have an identification number in the National e-Invoicing System;</li> <li>• <b>BFK</b> - Electronic invoice or paper invoice;</li> <li>• <b>DI</b> - Proof other than an invoice.</li> </ul> <p>Enter the KSeF number or select OFF or BFk or DI.</p>
<b>[DocumentType] designation.</b>	<p>Proof of sale designation (conditional field).</p> <p>It is provided by selecting the appropriate designation, but only if a specific proof occurs in a given settlement period:</p> <ul style="list-style-type: none"> <li>• <b>RO</b> - in the case of a collective proof of sale from cash registers;</li> <li>• <b>WEW</b> – in the case of an internal proof; example: <i>free-of-charge transfer of goods belonging to the taxpayer's enterprise, summary document concerning sales to natural persons not recorded using a cash register;</i></li> <li>• <b>FP</b> - in the case of an invoice referred to in art. 106h sec. 1 of the Act.</li> </ul> <p>If none of the above designations are present, leave the field empty.</p>

#### NOTE

#### Data from invoices or designations concerning the presence of invoices in the National e-Invoicing System

##### [KSeFNo]

The field must be filled out if the invoice has been assigned a KSeF number on the date of submission of the JPK\_VAT.

**Important:** Providing the KSeF number applies to all modes of issuing invoices (offline24, awaria [failure], niedostępność systemu [system unavailability]) if, at the time of submitting the JPK\_VAT with a declaration, these invoices have been submitted to KSeF and have a KSeF identification number.

#### **OFF**

This designation applies to invoices referred to in **art. 106nf sec. 1 of the Act**, i.e. invoices issued in KSeF failure mode. On the date of submission of the records, the invoice does not yet have a KSeF identification number assigned.

**The taxpayer is not required to correct the JPK\_VAT records after obtaining the KSeF number.**

#### **BFK**

This designation applies to electronic and paper invoices that were issued outside KSeF, e.g. invoices for consumers or invoices issued before the obligation to invoice via KSeF.

This designation should also be used for invoices issued during a total KSeF failure (**art. 106ng of the Act**).

#### **DI**

This designation applies to documents other than invoices, for which there is an obligation to invoice via KSeF. These include documents not covered by the **OFF** and **BFK** designations and invoices issued in the offline24 mode (**art. 106nda of the Act**), as well as during system unavailability (**art. 106nh sec. 1 of the Act**), which do not have a KSeF identification number assigned on the date of sending the records.

**Important note:** In the case of inclusion in the records of an invoice issued in the offline24 mode (art. 106nda of the Act) or during system unavailability (art. 106nh sec. 1 of the Act), for which the DI designation was used in the records, the taxpayer should correct the designation used by entering the assigned KSeF number once it has been obtained.

#### **NOTE**

##### **FP designation – "Invoice for receipt"**

From 1 February 2026 to 31 December 2026, the designation "FP" included in the records covers the invoice referred to in art. 106h sec. 1 of the Act *and the electronic or paper invoices issued using cash registers*.

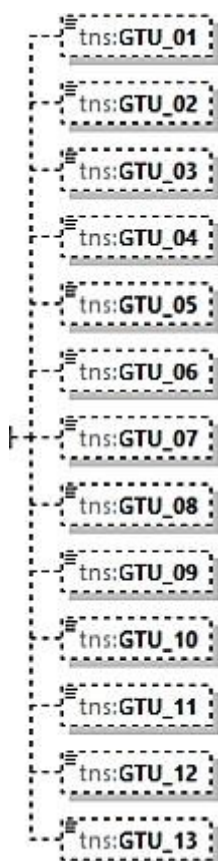
Pursuant to art. 109 sec. 3d of the Act, invoices referred to in art. 106h sec. 1 are included in the records in the settlement period in which they were issued. **These invoices do not increase the value of sales and tax due for the period in which they were included in the records** (because the sales were recorded using a cash register and included in the daily and monthly fiscal reports in the settlement period in which the tax obligation arose). To avoid JPK\_VAT corrections for previous periods, it has been decided that it is appropriate to include the invoice in the record section

of the JPK\_VAT file for the month in which the invoice was issued, regardless of the period in which the sale was included in the fiscal report.

#### **IMPORTANT NOTE**

The checksums of the records for tax due do not include the tax base and tax due on the supply of goods and services documented by invoices marked "FP".

Diagram 6. **Structure of records regarding tax due for JPK\_V7M and JPK\_V7K (from the GTU\_01 field to the GTU\_13 field).**



#### **NOTE**

**Deliveries of goods and services are marked with the following symbols:  
GTU\_01 – GTU\_13.**

The fields are filled in for the **entire invoice** by designation "1" in the appropriate fields corresponding to the symbols from GTU\_01 to GTU\_13, in the case of a supply of goods or provision of services on the recorded document, without separating individual values, tax amounts, etc.

The field is left empty if the goods or services in question do not appear on the document.

**Example 1**

If the subject of the transaction documented by the invoice is goods, e.g. from groups GTU\_01, GTU\_02 and GTU\_04, the taxpayer must enter "1" in the "GTU\_01", "GTU\_02" and "GTU\_04" fields.

**Table 6. Description of the structure of records regarding tax due for JPK\_V7M and JPK\_V7K (from the GTU\_01 field to the GTU\_13 field).**

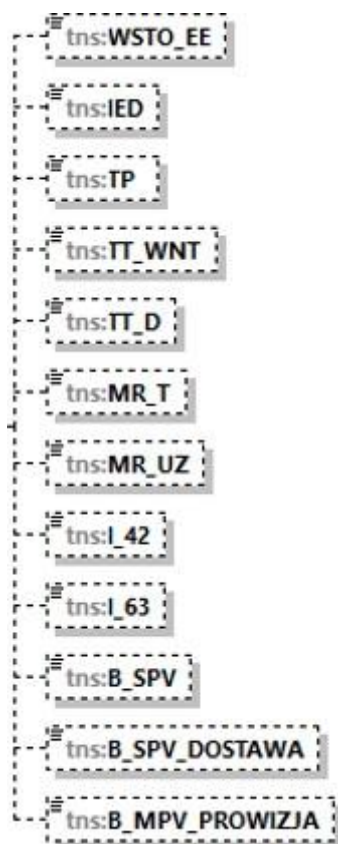
Field name	Field description
<b>GTU_01</b>	Supply of alcoholic beverages with an alcohol content above 1.2%, beer and alcoholic beverages which are mixtures of beer and non-alcoholic beverages, with an alcohol content exceeding 0.5% (CN from 2203 to 2208).
<b>GTU_02</b>	Supply of goods referred to in art. 103 sec. 5aa of the Act.
<b>GTU_03</b>	Supply of fuel oils not included in item b, lubricating oils and other oils (CN 2710 19 71 to 2710 19 83 and CN 2710 19 87 to 2710 19 99, excluding grease lubricants classified under CN code 2710 19 99), lubricating oils (CN 2710 20 90) and lubricating preparations (CN 3403, excluding grease lubricants covered by this item).
<b>GTU_04</b>	Supply of tobacco products, dried tobacco, e-cigarette liquid and novel products, within the meaning of the excise duty regulations.
<b>GTU_05</b>	Supply of waste – only as specified in items 79–91 of Annex 15 to the Act.
<b>GTU_06</b>	Supply of electronic devices and parts and materials for the same, only as specified in items 7, 8, 59-63, 65, 66, 69 and 94-96 of Annex 15 to the Act, and the stretch film specified in item 9 thereof.
<b>GTU_07</b>	Supply of vehicles and parts (CN 8701 to 8708).

<b>GTU_08</b>	Supply of precious and base metals – only as specified in item 1 of Annex 12 to the Act and in items 12–25, 33–40, 45, 46, 56 and 78 of Annex 15 to the Act.
<b>GTU_09</b>	Supply of medicinal products, food for particular nutritional uses and medical devices – only covered by the notification obligation referred to in art. 37av sec. 1 of the Act of 6 September 2001 – Pharmaceutical Law (Dz.U. /Journal of Laws/ of 2021, items 974 and 981).
<b>GTU_10</b>	Supply of buildings, structures and land, as well as parts thereof and shares in title, including the transfer of rights referred to in art. 7 Sec. 1 of the Act.
<b>GTU_11</b>	Provision of services in the field of transferring greenhouse gas emission allowances referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading system (Dz.U. /Journal of Laws/ of 2021, items 332 and 1047).
<b>GTU_12</b>	Provision of intangible services – exclusively: consulting, including legal and tax consulting, and management consulting (PKWiU 62.02.1, 62.02.2, 66.19.91, 69.20.3, 70.22.11, 70.22.12, 70.22.13, 70.22.14, 70.22.15, 70.22.16, 70.22.3, 71.11.24, 71.11.42, 71.12.11, 71.12.31, 74.90.13, 74.90.15, 74.90.19), in the fields of accounting and financial auditing (PKWiU 69.20.1, 69.20.2), legal services (PKWiU 69.1), management services (PKWiU 62.03, 63.11.12, 66.11.19, 66.30, 68.32, 69.20.4, 70.22.17, 70.22.2, 90.02.19.1), central companies (PKWiU 70.1), marketing or advertising (PKWiU 73.1), market and public opinion research (PKWiU 73.2), scientific research and development (PKWiU 72) and out-of-school forms of education (PKWiU 85.5).
<b>GTU_13</b>	Provision of transport and storage services (PKWiU 49.4, 52.1).

#### **IMPORTANT NOTE**

GTU codes are not used for transactions documented with collective RO and WEW proofs and for transactions involving the purchase of goods and services resulting in tax due (WNT, import of goods, import of services, taxed on a reverse charge basis).

Diagram 7. Structure of records regarding tax due for JPK\_V7M and JPK\_V7K (from the WSTO\_EE field to the B\_MPV\_PROWIZJA field).



#### NOTE

Procedure codes are presented using the following symbols: **WSTO\_EE, IED, TP, TT\_WNT, TT\_D, MR\_T, MR\_UZ, I\_42, I\_63, B\_SPV, B\_SPV\_DOSTAWA [B\_SPV\_SUPPLY], B\_MPV\_PROWIZJA [B\_MPV\_COMMISSION].**

The fields are filled in for the entire document by selecting "1" in each of the fields corresponding to the symbols: WSTO\_EE, IED, TP, TT\_WNT, TT\_D, MR\_T, MR\_UZ, I\_42, I\_63, B\_SPV, B\_SPV\_DOSTAWA, B\_MPV\_PROWIZJA, if the procedure occurs on the recorded document, without separating individual values, tax amounts, etc.

If the procedure did not occur, leave the field empty.

#### Example 2

If the transaction documented by the invoice concerns second-hand goods, works of art, collectors' items and antiques, taxed on a margin basis in accordance with art. 120 of the Act, and there are links between the purchaser and the supplier of goods or services referred to in art. 32 sec. 2 point 1 of the Act, the value "1" should be entered in the "TP" and "MR\_UZ" fields, respectively.

Table 7. Description of the structure of records regarding tax due for JPK\_V7M and JPK\_V7K (from the WSTO\_EE field to the B\_MPV\_PROWIZJA field).

Field name	Field description
WSTO_EE	Intra-Community distance sales of goods which, at the time their dispatch or transport begins, are located within the country, and the provision of telecommunications, broadcasting and electronic services referred to in art. 28k of the Act to persons who are not taxpayers and who have their registered office, permanent place of residence or place of stay within a Member State other than the country.
IED	Supply of goods referred to in art. 7a sec. 1 and 2 of the Act, made by a taxpayer facilitating this supply, who does not use the special procedure referred to in Section XII, Chapter 6a or 9 of the Act or in the corresponding regulations, for which the place of supply is the territory of the country.
TP	Existing links between the purchaser and the supplier of goods or services referred to in art. 32 sec. 2 point 1 of the Act.  <b>IMPORTANT NOTE</b>  The designation "TP" does not apply to supplies of goods and services where the links between the purchaser and the supplier of goods or services result solely from links with the State Treasury or local government units or their associations.
TT_WNT	Intra-Community acquisition of goods by the second VAT taxpayer in a triangular transaction under the simplified procedure referred to in Section XII, Chapter 8, of the Act.
TT_D	Supply of goods outside the country by a second VAT taxpayer in a triangular transaction under the simplified procedure referred to in Section XII, Chapter 8, of the Act.
MR_T	Provision of tourism services taxed on a margin basis pursuant to art. 119 of the Act.
MR_UZ	Supply of second-hand goods, works of art, collectors' items and antiques, taxed on a margin basis pursuant to art. 120 of the Act.

<b>I_42</b>	Intra-Community supply of goods following the importation of those goods under customs procedure 42 (import).
<b>I_63</b>	Intra-Community supply of goods following the importation of those goods under customs procedure 63 (import).
<b>B_SPV</b>	Transfer of a single-purpose voucher by a taxpayer acting on their own behalf, taxed in accordance with art. 8a sec. 1 of the Act.
<b>B_SPV_DOSTAWA</b>	Supply of goods and provision of services covered by a single-purpose voucher to a taxpayer who issued the voucher in accordance with art. 8a sec. 4 of the Act.
<b>B_MPV_PROWIZJA</b>	Provision of intermediary services and other services related to the transfer of a multi-purpose voucher, taxed in accordance with art. 8b sec. 2 of the Act.

**IMPORTANT NOTE**

The procedure codes listed in Table 7 **do not apply** to transactions documented by collective RO proofs.

**IMPORTANT NOTE**

Transactions marked with the WSTO\_EE procedure, which have been included in the records as a collective entry, must be shown separately in the records based on the WEW internal proof.

Diagram 8. **Structure of records regarding tax due for JPK\_V7M and JPK\_V7K**  
(from the KorektaPodstawyOpodt [TaxBaseCorrection] field to the SprzedazVAT\_Marza [VATSales\_Margin] field).



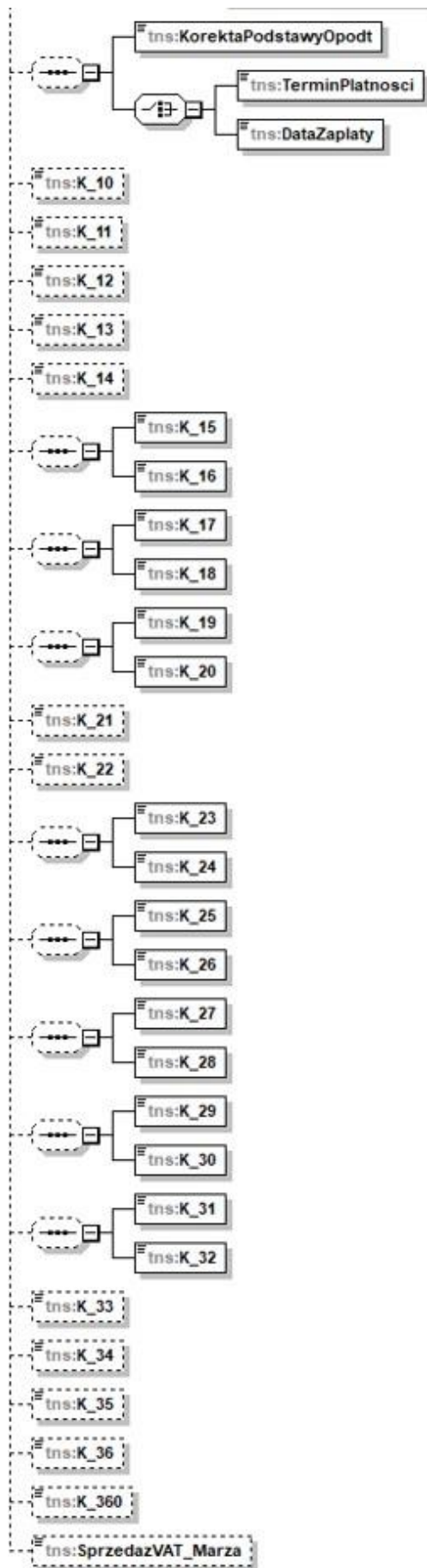


Table 8. Description of the structure of records regarding tax due for JPK\_V7M and JPK\_V7K (from the KorektaPodstawyOpodt [TaxBaseCorrection] field to the SprzedazVAT\_Marza [VATSales\_Margin] field).

Field name	Field description
KorektaPodstawyOpodt [TaxBaseAdj]	<p>Correction of the tax base and tax due referred to in art. 89a sec. 1 and 4 of the Act (conditional field).</p> <p>Enter "1" if the corrections referred to in art. 89a sec. 1 or sec. 4 of the Act have been made in items K_15 to K_20. Otherwise, the <b>KorektaPodstawyOpodt [TaxBaseCorrection]</b> field remains empty.</p> <p>In the case of a correction made in accordance with art. 89a sec. 1 of the Act, it is also mandatory to indicate the payment deadline (<b>TerminPlatnosci</b> [PaymentDeadline] field). In the case of a correction made in accordance with art. 89a sec. 4 of the Act, it is mandatory to indicate the date of settlement or disposal of the receivable (<b>DataZaplaty</b> [PaymentDate] field).</p> <p><b>IMPORTANT NOTE</b></p> <p>Corrections to the tax base and tax due referred to in art. 89a sec. 1 and 4 of the Act (both decreasing and increasing) must be recorded individually, providing all the elements required for invoices documenting the supply of goods or provision of services. Corrections reducing the tax base and tax due pursuant to art. 89a sec. 1 of the Act must be entered with a minus sign.</p>
K_10	<p>The tax base amount resulting from the supply of tax-exempt goods and services within the country (conditional field).</p> <p>Enter the net value of the supply of tax-exempt goods and services within the country pursuant to art. 43 or art. 82 of the Act.</p> <p>If none, leave the field empty.</p>
K_11	<p>The tax base amount resulting from the supply of goods and services outside the country (conditional field).</p> <p>Enter the tax base resulting from the supply of goods and services for which the place of supply is outside the country, in relation to which:</p>

	<ul style="list-style-type: none"> <li>the taxpayer is entitled to deduct tax charged if the imported or purchased goods and services relate to the supply of goods or services by the taxpayer outside the country, in cases where these amounts could be deducted if these activities were performed within the country, and the taxpayer has documents showing the connection between the deducted tax and these activities, or the</li> <li>taxpayer has the right to deduct tax charged if the imported or purchased goods and services relate to activities exempt from tax pursuant to art. 43 sec. 1 point 7 and points 37 to 41 of the Act, performed within the country, where the place of supply of these services in accordance with art. 28b or art. 28l of the Act is the territory of a third country or where the services relate directly to exported goods, provided that the taxpayer has documents showing the connection between the deducted tax and these activities.</li> </ul> <p>Field K_11 should not be used to disclose information on the supply of goods and services covered by the special procedures referred to in Section XII, Chapter 6a, 7 or 9 of the Act and therefore subject to separate recording and reporting obligations.</p> <p>If there are no such transactions, the field remains empty.</p>
<b>K_12</b>	<p>The tax base resulting from the provision of services referred to in art. 100 sec. 1 point 4 of the Act (conditional field).</p> <p>This item is used to separately report the net value of services provided in a Member State other than Poland, also included in item K_11, where these services are provided to VAT taxpayers or non-VAT-taxpayer legal persons identified for VAT purposes, for which the service recipient is liable to pay value-added tax. Services that are exempt from value-added tax or taxed at 0% are not reported in this item.</p> <p>If none, leave the field empty.</p>

<b>K_13</b>	<p>The tax base resulting from the supply of goods and services within the country, taxed at 0% (conditional field).</p> <p>Enter the net value of supplies of goods and services taxed at 0% within the country.</p> <p>If none, leave the field empty.</p>
<b>K_14</b>	<p>The tax base resulting from the supply of goods referred to in art. 129 of the Act (conditional field).</p> <p>Enter the net value of goods supplies made, also included in item K_13, for which a tax refund was made to a traveller, and which are taxed at 0%.</p> <p>If none, leave the field empty.</p>
<b>K_15</b>	<p>The tax base resulting from the supply of goods and services within the country, taxed at a rate of 5%, taking into account the correction made in accordance with art. 89a sec. 1 and 4 of the Act (conditional field).</p> <p>Enter the net value of supplies of goods and services provided within the country and taxed at 5%, as well as corrections reducing the tax base in accordance with art. 89a sec. 1 of the Act and corrections increasing the tax base in accordance with art. 89a sec. 4 of the Act, in relation to the supply of goods and services within the country, taxed at a rate of 5%.</p> <p>If none, leave the field empty.</p>
<b>K_16</b>	<p>The tax due on the supply of goods and services within the country, taxed at a rate of 5%, taking into account the correction made in accordance with art. 89a sec. 1 and 4 of the Act (conditional field).</p> <p>Enter the amount of tax due on the supply of goods and services within the country, taxed at a rate of 5%, as well as corrections reducing the tax due in accordance with art. 89a sec. 1 of the Act and corrections increasing the tax due in accordance with art. 89a sec. 4 of the Act, in relation to the supply of goods and services within the country, taxed at a rate of 5%.</p> <p>If none, leave the field empty.</p>

<b>K_17</b>	<p>The tax base resulting from the supply of goods and services within the country, taxed at a rate of 7% or 8%, taking into account the correction made in accordance with art. 89a sec. 1 and 4 of the Act (conditional field).</p> <p>Enter the net value of supplies of goods and services within the country, taxed at a rate of 7% or 8%, as well as corrections reducing the tax base in accordance with art. 89a sec. 1 of the Act and corrections increasing the tax base in accordance with art. 89a sec. 4 of the Act, in relation to the supply of goods and services within the country, taxed at a rate of 7% or 8%.</p> <p>If none, leave the field empty.</p>
<b>K_18</b>	<p>The tax due on the supply of goods and services within the country, taxed at a rate of 7% or 8%, taking into account the correction made in accordance with art. 89a sec. 1 and 4 of the Act (conditional field).</p> <p>Enter the amount of tax due on the supply of goods and services within the country, taxed at a rate of 7% or 8%, as well as corrections reducing the tax due in accordance with art. 89a sec. 1 of the Act and corrections increasing the tax due in accordance with art. 89a sec. 4 of the Act, in relation to the supply of goods and services within the country, taxed at a rate of 7% or 8%.</p> <p>If none, leave the field empty.</p>
<b>K_19</b>	<p>The tax base resulting from the supply of goods and services within the country, taxed at a rate of 22% or 23%, taking into account the correction made in accordance with art. 89a sec. 1 and 4 of the Act (conditional field).</p> <p>Enter the net value of supplies of goods and services within the country, taxed at a rate of 22% or 23%, as well as corrections reducing the tax base in accordance with art. 89a sec. 1 of the Act and corrections increasing the tax base in accordance with art. 89a sec. 4 of the Act, in relation to the supply of goods and services within the country, taxed at a rate of 22% or 23%.</p> <p>If none, leave the field empty.</p>
<b>K_20</b>	<p>The tax due on the supply of goods and services within the country, taxed at</p>

	<p>a rate of 22% or 23%, taking into account the correction made pursuant to art. 89a sec. 1 and 4 of the Act (conditional field).</p> <p>Enter the amount of tax due on the supply of goods and services within the country, taxed at a rate of 22% or 23%, as well as corrections reducing the tax due in accordance with art. 89a sec. 1 of the Act and corrections increasing the tax due in accordance with art. 89a sec. 4 of the Act, in relation to the supply of goods and services within the country, taxed at a rate of 22% or 23%.</p> <p>If none, leave the field empty.</p>
<b>K_21</b>	<p>The tax base resulting from intra-Community supply of goods referred to in art. 13 sec. 1 and 3 of the Act (conditional field).</p> <p>Enter the net value of the intra-Community supply of goods referred to in art. 13 sec. 1 and 3 of the Act.</p> <p>If none, leave the field empty.</p>
<b>K_22</b>	<p>The tax base resulting from the export of goods (conditional field).</p> <p>Enter the net value of the taxpayer's export of goods within the meaning of art. 2 point 8 of the Act.</p> <p>If none, leave the field empty.</p>
<b>K_23</b>	<p>The tax base resulting from intra-Community acquisition of goods (conditional field).</p> <p>Enter the net value of intra-Community acquisition of goods calculated in accordance with art. 29a of the Act. The amount will be compared with the value of intra-Community acquisitions of goods shown in the summary statement. This item must also include:</p> <ul style="list-style-type: none"> <li>• Intra-Community acquisitions of goods referred in art. 138 sec. 1 point 2 letter a of the Act (this data is reported by the last taxpayer in the order of settlement in an intra-Community triangular transaction under the simplified procedure).</li> <li>• Intra-Community acquisition of goods referred to in art. 136 of the Act (data concerning</li> </ul>

	<p>intra-Community acquisition of goods, which has been deemed taxable within the country based on the simplified procedure in an intra-Community triangular transaction, provided by the second taxpayer in the order of settlement in the transaction under the simplified procedure).</p> <p>If none, leave the field empty.</p>
<b>K_24</b>	<p>The tax due on intra-Community acquisition of goods (conditional field).</p> <p>Enter the amount of tax due on intra-Community acquisition of goods, calculated using the base determined in accordance with art. 29a of the Act, taking into account the intra-Community acquisition of goods referred to in art. 138 sec. 1 point 2 letter a of the Act, but excluding the transactions referred to in art. 136 of the Act.</p> <p>If none, leave the field empty.</p> <p><b>IMPORTANT NOTE</b></p> <p><b>If there are transactions in item K_23 for which no tax is due, enter "0.00" in the field.</b></p>
<b>K_25</b>	<p>The tax base resulting from the import of goods, settled in accordance with art. 33a of the Act, confirmed by a customs declaration or import declaration referred to in art. 33b of the Act (conditional field).</p> <p>Enter the net value of imports of goods – only if the taxpayer chooses to settle the tax due on imports of goods in the tax declaration, pursuant to art. 33a of the Act.</p> <p>If none, leave the field empty.</p>
<b>K_26</b>	<p>The tax due on the import of goods, settled in accordance with art. 33a of the Act, confirmed by a customs declaration or import declaration referred to in art. 33b of the Act (conditional field).</p> <p>Enter the amount of tax due on the import of goods – only if the taxpayer</p>

	<p>chooses to settle the tax due on the import of goods in the tax declaration, in accordance with art 33a of the Act. If none, leave the field empty.</p> <p><b>IMPORTANT NOTE</b></p> <p>If there are transactions in item K_25 for which no tax is due, enter "0.00" in the field.</p>
K_27	<p>The tax base resulting from the import of services, excluding services purchased from VAT taxpayers covered by art. 28b of the Act (conditional field).</p> <p>Enter the net value of services constituting the import of services. This item should not be used to disclose services covered by art. 28b of the Act, which are purchased from VAT taxpayers within the meaning of the Act, i.e. VAT taxpayers subject to VAT charged outside the country in another Member State of the European Union.</p> <p>If none, leave the field empty.</p>
K_28	<p>The tax due on imports of services, excluding services purchased from VAT taxpayers covered by art. 28b of the Act (conditional field).</p> <p>Enter the amount of tax due on imports of services. This item should not be used to disclose tax on services to which art. 28b of the Act, which are purchased from VAT taxpayers within the meaning of the Act, i.e. VAT taxpayers subject to VAT charged outside the country in another Member State of the European Union.</p> <p>If none, leave the field empty.</p> <p><b>IMPORTANT NOTE</b></p> <p>If there are transactions in item K_27 for which no tax is due, enter "0.00" in the field.</p>



K_29	<p>The tax base resulting from the import of services purchased from VAT taxpayers covered by art. 28b of the Act (conditional field).</p> <p>Enter the net value of services constituting the import of services covered by art. 28b of the Act, which are purchased from VAT taxpayers within the meaning of the Act, i.e. VAT taxpayers subject to VAT charged outside the country in another Member State of the European Union.</p> <p>If none, leave the field empty.</p>
K_30	<p>The amount of the tax due resulting from the import of services purchased from VAT taxpayers covered by art. 28b of the Act (conditional field).</p> <p>Enter the amount of tax due on the import of services for which the place of supply is determined based on art. 28b of the Act, which are purchased from VAT taxpayers within the meaning of the Act, i.e. VAT taxpayers subject to VAT charged outside the country in another Member State of the European Union.</p> <p>If none, leave the field empty.</p> <p><b>IMPORTANT NOTE</b></p> <p><b>If there are transactions in item K_29 for which no tax is due, enter "0.00" in the field.</b></p>
K_31	<p>The tax base resulting from the supply goods for which the purchaser is the taxpayer in accordance with art. 17 sec. 1 point 5 of the Act (conditional field). If none, leave the field empty.</p> <p><b>Note</b></p> <p>Additionally, in the period from 1 April 2023 to 31 December 2026, <b>the purchaser and the seller</b> must indicate the tax base resulting from the supply of gas in a gas system, the supply of electricity in a power system and the provision of services in the field of greenhouse gas emission allowance trading,</p>

	referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading system (Dz.U. /Journal of Laws/ of 2024, item 1505 and of 2025, item 303), to the extent that the rules set out in art. 145e sec. 1 of the Act apply <sup>1</sup> .
K_32	<p>The tax due on the supply of goods for which the purchaser is the taxpayer in accordance with art. 17 sec. 1 point 5 of the Act (conditional field).</p> <p>If none, leave the field empty.</p> <p><b>Note</b></p> <p>Additionally, in the period from 1 April 2023 to 31 December 2026, <b>the purchaser and the seller</b> must indicate the tax due resulting from the supply of gas in a gas system, the supply of electricity in a power system and the provision of services in the field of greenhouse gas emission allowance trading, referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading system (Dz.U. /Journal of Laws/ of 2024, item 1505 and of 2025, item 303), to the extent that the rules set out in art. 145e sec. 1 of the Act apply<sup>1</sup>.</p> <p><b>IMPORTANT NOTE</b></p> <p><b>If there are transactions in item K_31 for which no tax is due, enter "0.00" in the field.</b></p>
K_33	<p>The tax due on goods covered by the physical inventory referred to in art. 14 sec. 5 of the Act (conditional field).</p> <p>Enter the amount of tax due on own-produced goods and goods which, after purchase, were not subject to delivery, and in relation to which there was a right to reduce the amount of tax due by the amount of tax charged, and which were covered by the physical inventory drawn up on the date of:</p> <ul style="list-style-type: none"> <li>the dissolution of a civil law partnership or commercial partnership without legal personality;</li> </ul>

<sup>1</sup> 1 art. 1 point 4 and art. 2 of the Regulation of the Minister of Finance of 24 April 2023 amending the regulation amending the regulation on the detailed scope of data included in tax declarations and records in the field of value-added tax (Dz.U. /Journal of Laws/ of 2023, item 794) and art. 1 of the Regulation of the Minister of Finance of 25 February 2025 amending the regulation amending the regulation on the detailed scope of data included in tax declarations

	<ul style="list-style-type: none"> <li>the cessation of taxable activities;</li> <li>the expiry of the succession management or the right to appoint a succession manager, in cases referred to in art. 14 sec. 1 item 3 of the Act;</li> <li>the expiry of 10 months, in the case of a taxpayer who is a natural person or an enterprise in succession who has not suspended business activity based on provisions on the suspension of business activity and has not performed taxable activities in 10 months.</li> </ul> <p>If none, leave the field empty.</p>
<b>K_34</b>	<p>The amount of the deduction or refund of the amount spent on the purchase of cash registers referred to in art. 111 sec. 6 of the Act (conditional field)</p> <p>Enter the amount of the previously deducted or refunded relief for the purchase of cash registers if, within 3 years from the date of commencing sales records, the taxpayer ceases business activity or fails to submit the cash registers for mandatory technical inspection within the specified time limits, as well as in other cases specified by the minister responsible for public finance by way of a regulation.</p> <p>If none, leave the field empty.</p>
<b>K_35</b>	<p>The tax due on intra-Community acquisition of means of transport, shown as the tax due on intra-Community acquisition of goods, payable within the time limit referred to in art. 103 sec. 3, in conjunction with sec. 4 of the Act (conditional field).</p> <p>Enter the amount of tax due on intra-Community acquisition of means of transport, shown in item K_24, payable to the tax office account within 14 days from the date on which the tax obligation arose, in accordance with art. 103 sec. 4 of the Act.</p> <p>If none, leave the field empty.</p>
<b>K_36</b>	<p>The tax on intra-Community acquisition of goods referred to in art. 103 sec. 5aa of the Act, payable within the time limit referred to in art. 103 sec. 5a and 5ac of the Act (conditional field).</p>

	<p>Enter the amount of tax on intra-Community acquisitions of goods referred to in art. 103 sec. 5aa of the Act, payable to the account of the tax office competent for excise duty payments.</p> <p>If none, leave the field empty.</p>
<b>K_360</b>	<p>The amount of tax on unrefunded deposits collected for products in beverage containers covered by the deposit system, payable by the representative entity referred to in art. 17b of the Act (conditional field).</p> <p>Enter the amount of tax on unrefunded deposits collected for products in beverage containers covered by the deposit system, payable by the representative entity that has concluded agreements with the marketers of products in such beverage containers.</p> <p>If none, leave the field empty.</p>
<b>SprzedazVAT_Marza</b> <b>[VATSales_Margin]</b>	<p>The gross sales value of the supply of goods and services taxed on a margin basis in accordance with art. 119 and art. 120 of the Act (conditional field).</p> <p>Enter the total amount payable by the purchaser for the supply of goods or services taxed on a margin basis pursuant to art. 119 and art. 120 of the Act.</p> <p>If none, leave the field empty.</p>

## NOTE

If the sale is documented by an invoice, with the gross sales value **of goods or services taxed on a margin basis**, in addition to the data specified in art. 10 sec. 2 point 1 of the Regulation, the relevant fields for sales at the applicable tax rates should contain the individual tax bases, i.e.: margins reduced by the tax due (including negative margins) and the tax due on individual margins (in the case of a negative margin, the tax is "0.00"), marked MR\_T or MR\_UZ, respectively.

If the tax is calculated on the sum of margins obtained on individual tourism services in accordance with art. 119 of the Act, with these services being provided in a given settlement period, the tax base for a given settlement period is equal to the sum of individual margin values (positive and negative), less the tax due on that sum, while the tax due for a given settlement period is not the sum of individual tax amounts, but should be calculated based on the sum of individual margin values.

If the tax base for a given settlement period determined in this way is a negative value, it is not possible to show a negative tax due (with a negative margin, the tax is "0.00").

It should be noted that in the case of a supply of goods settled on a margin basis pursuant to art. 120 sec. 4 of the Act, a taxpayer supplying second-hand goods, works of art, collectors' items or antiques previously acquired by that taxpayer in the course of their business for resale, the tax base amount is the margin representing the difference between the sale amount and the purchase amount, less the amount of tax. However, pursuant to art. 120 sec. 5 of the Act, if the type of individual collectors' items or the specific nature of their supply makes it complicated or impossible to determine the margin in accordance with sec. 4, the taxpayer may, with the consent of the head of the tax office, calculate the margin as the difference between the total value of supplies and the total value of purchases of a specific type of collectors' items during the settlement period. Pursuant to art. 120 sec. 7 of the Act, where – in the cases referred to in sec. 5, the total value of purchases of a specific type of collectors' items in the settlement period is higher than the total value of supplies of such items, this difference increases the total value of purchases of collectors' items in the next settlement period.

**NOTE**

Sales recorded using a cash register and sales not documented by invoices and not subject to the obligation to keep sales records using a cash register **should be shown in the records in aggregate amounts broken down by tax rates and tax-exempt sales.**

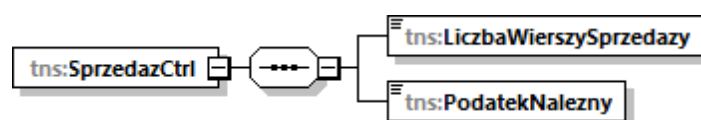
**NOTE**

The sales records may show aggregate receipts with a tax identification number (TIN) up to the amount of PLN 450, issued in accordance with art. 106e, sec. 5 point 3 of the Act, and invoices documenting travel on a toll motorway or travel over any distance, issued in the form of a single ticket by taxpayers authorised to provide services consisting in the transport of persons: by standard gauge railways, motor vehicles, seagoing vessels, inland and coastal waterway transport, ferries, aeroplanes and helicopters.

## SprzedazCtrl [SalesCtrl] for JPK\_V7M and JPK\_V7K

### Checksum structure for records of tax due for JPK\_V7M and JPK\_V7K

Diagram 9. Checksum structure for records of tax due for JPK\_V7M and JPK\_V7K.



#### NOTE

In the case of "nil" records (no sales transactions in the settlement period), enter "0" in the LiczbaWierszySprzedazy [NumberOfSalesRows] field and "0.00" in the PodatekNalezny [TaxDue] field.

Table 9. Description of the checksum structure for records of tax due for JPK\_V7M and JPK\_V7K.

Field name	Field description
<b>LiczbaWierszySprzedazy</b> <b>[NumberOfSalesRows]</b>	The number of record rows relating to tax due in the period covered by JPK_VAT. If the records do not contain any rows, enter "0".
<b>PodatekNalezny</b> <b>[TaxDue]</b>	Tax due according to the records for the period covered by JPK_VAT, calculated as the sum of the amounts from K_16, K_18, K_20, K_24, K_26, K_28, K_30, K_32, K_33 and K_34, less the amount from K_35, K_36 and K_360, excluding invoices marked "FP". If none of the indicated elements have been filled in the records, enter "0.00".

## ZakupWiersz [PurchaseRow] for JPK\_V7M and JPK\_V7K

### Structure of records regarding tax charged for JPK\_V7M and JPK\_V7K

Diagram 10. Structure of records regarding tax charged for JPK\_V7M and JPK\_V7K (from the LpZakupu field to the IMP field).

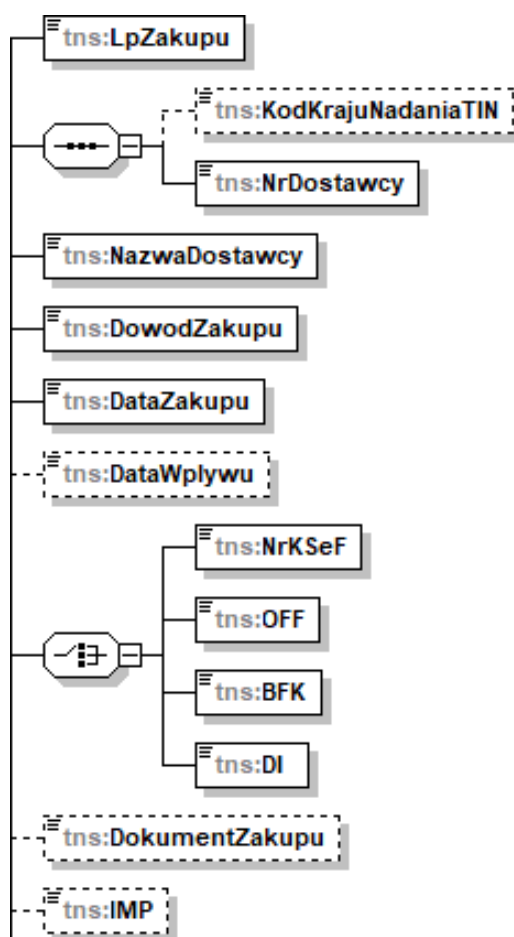


Table 10. Description of the structure of records regarding tax charged for JPK\_V7M and JPK\_V7K (from the LpZakupu field to the IMP field).

Field name	Field description
<b>LpZakupu [PurchaseNo.]</b>	Sequence number of the record row concerning the tax charged.  In consecutive rows, enter consecutive natural numbers starting from 1.
<b>KodKrajuNadaniaTIN [TINIssuerCountryCode]</b>	Country code of the country issuing the number by which the supplier or service provider is identified for tax or value- added tax purposes (conditional field).



	<p>Enter the letter code of the country in which the supplier or service provider (counterparty) is identified for tax or value-added tax purposes.</p> <p>If the supplier or service provider does not have a TIN number, leave the field empty.</p> <p><i>Example for a counterparty from Austria: AT</i></p> <p><i>Example for a counterparty from Northern Ireland in the case of goods transactions: XI</i></p>
<b>NrDostawcy [SupplierNo.]</b>	<p>A number used to identify the supplier or service provider for tax or value-added tax purposes (alphanumeric code only).</p> <p>Enter the number used to identify the supplier or service provider (counterparty) for tax or value-added tax purposes, without the two-letter country code.</p> <p><i>Example for a counterparty from Austria: U99999999</i></p> <p>For VAT-RR invoices, enter the TIN or PESEL number of the supplier of goods or service provider.</p> <p>If not available, enter "BRAK" [NONE] in this field.</p>
<b>NazwaDostawcy [SupplierName]</b>	<p>First and last name or business name of the supplier or service provider.</p> <p>Enter the first and last name or business name of the supplier or service provider as listed on invoices and documents, or the first and last name or business name of the sender or exporter in the case of a customs declaration, closure settlement or decision referred to in art. 33 sec. 2 and 3 and art. 34 of the Act and the import declaration referred to in art. 33b of the Act.</p> <p>If not available, enter "BRAK" [NONE] in this field.</p>
<b>DowodZakupu [ProofOfPurchase]</b>	<p>The number of the proof of purchase.</p> <p>Enter the number of the document, i.e. the invoice or corrective invoice, document, customs declaration, closure statement, import declaration or decision.</p>
<b>DataZakupu [PurchaseDate]</b>	<p>Date of issue of the proof of purchase.</p>

	Enter the date of issue of the document, i.e. the invoice or corrective invoice, document, customs declaration, closing statement, import declaration or decision.
<b>DataWplywu</b> <b>[DateOfReceipt]</b>	<p>Date of receipt of the proof of purchase (conditional field).</p> <p>Enter the date of receipt of the proof of purchase, if different from the DataZakupu [DateOfPurchase].</p> <p>If the date of purchase and the date of receipt are the same, leave the field empty.</p>
<b>Data from invoices or designations concerning the presence of invoices in the National e-Invoicing System</b>	<p>The invoice identification number in KSeF or a designation indicating the reason for the lack of a KSeF number:</p> <ul style="list-style-type: none"> <li>• <b>NrKSeF [KSeFNo.]</b> - Invoice identification number in the National e-Invoicing System;</li> <li>• <b>OFF</b> - Invoice referred to in art. 106nf sec. 1 of the Act, which, as at the date of submission of the records, does not have an identification number in the National e-Invoicing System;</li> <li>• <b>BFK</b> - Electronic invoice or paper invoice;</li> <li>• <b>DI</b> - Proof other than an invoice.</li> </ul> <p>Enter the KSeF number or select OFF or BFk or DI.</p>
<b>DokumentZakup</b> <b>[PurchaseDocument]</b>	<p>Proof of purchase designation (conditional field).</p> <p>Select the appropriate proof designation if a specific proof of purchase exists in a given settlement period:</p> <ul style="list-style-type: none"> <li>• <b>MK</b> - in the case of an invoice issued by a taxpayer who is a supplier or service provider who has chosen the cash settlement method specified in art. 21 of the Act;</li> <li>• <b>VAT_RR</b> - in the case of a VAT RR invoice confirming the purchase of agricultural products or agricultural services and a VAT RR CORRECTION invoice;</li> <li>• <b>WEW</b> - in the case of an internal proof; <i>example: making an annual correction of tax charged in connection with a change in the charged tax deduction coefficient.</i></li> </ul> <p>If none of the above designations are present, leave the field empty.</p>

<b>IMP</b>	<p>A designation for tax charged on imports of goods, including imports of goods settled in accordance with art. 33a of the Act (conditional field).</p> <p>Enter "1" if the designation is present. Otherwise, leave the field empty.</p>
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## **NOTE**

### **Data from invoices or designations concerning the presence of invoices in the National e-Invoicing System**

#### **[KSeFN]**

The field must be filled out if the invoice has been assigned a KSeF number on the date of submission of the JPK\_VAT.

#### **OFF**

This designation applies to invoices issued during a failure of the National e-Invoicing System – art. **106nf sec. 1 of the Act**.

This designation indicates that the invoice does not have a KSeF identification number as of the date of submission of the JPK\_VAT with a declaration due to a KSeF system failure.

#### **BFK**

This designation applies to electronic invoices and paper invoices issued without using the National e-Invoicing System, i.e. in cases where there is no obligation to issue invoices using the National e-Invoicing System.

#### **DI**

This designation applies to all other documents that have no KSeF number, have not been submitted to KSeF and cannot be designated BFK or OFF.

Diagram 11. Structure of records regarding tax charged for JPK\_V7M and JPK\_V7K (from the K\_40 field to the ZakupVAT\_Marza field).

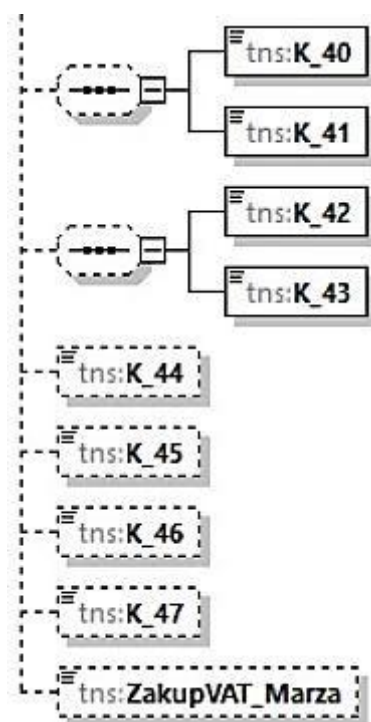


Table 11. Description of the structure of records regarding tax charged for JPK\_V7M and JPK\_V7K (from the K\_40 field to the ZakupVAT\_Marza field).

Field name	Field description
K_40	<p>Net value resulting from the purchase of goods and services classified by the taxpayer as fixed assets (conditional field).</p> <p>Enter the net value resulting from the purchase of goods and services classified by the taxpayer as fixed assets.</p> <p>If none, leave the field empty.</p>
K_41	<p>The tax charged, which is deductible from the base amounts specified in art. 86 sec. 2 of the Act, under the conditions specified in the Act, resulting from the purchase of goods and services classified by the taxpayer as fixed assets (conditional field).</p> <p>Enter the amount of tax charged, which is deductible from the base amounts specified in art. 86 sec. 2 of the Act, under the conditions specified in the Act, resulting from the purchase of goods and services classified by the taxpayer as fixed assets.</p>

	If none, leave the field empty.
<b>K_42</b>	<p>Net value resulting from the purchase of other goods and services (conditional field).</p> <p>Enter the net value resulting from the purchase of other goods and services.</p> <p>If none, leave the field empty.</p>
<b>K_43</b>	<p>The tax charged, which is deductible from the base amounts specified in art. 86 sec. 2 of the Act, under the conditions specified in the Act, resulting from the purchase of other goods and services (conditional field).</p> <p>Enter the amount of tax charged, which is deductible from the base amounts specified in art. 86 sec. 2 of the Act, under the conditions specified in the Act, resulting from the purchase of other goods and services.</p> <p>If none, leave the field empty.</p>
<b>K_44</b>	<p>The amount of tax charged resulting from corrections of tax charged, as referred to in art. 90a–90c and art. 91 of the Act, on account of the purchase of goods and services classified by the taxpayer as fixed assets (conditional field).</p> <p>Enter the total amount of tax charged resulting from corrections of tax charged, as referred to in art. 90a–90c and art. 91 of the Act, on account of the purchase of goods and services classified by the taxpayer as fixed assets.</p> <p>If none, leave the field empty.</p>
<b>K_45</b>	<p>The amount of tax charged resulting from corrections of tax charged, as referred to in art. 90a–90c and art. 91 of the Act, on account of the purchase of other goods and services (conditional field).</p> <p>Enter the total amount of tax charged resulting from corrections of tax charged, as referred to in art. 90a–90c and art. 91 of the Act, on account of the purchase of other goods and services.</p> <p>If none, leave the field empty.</p>
<b>K_46</b>	The amount of tax charged resulting from the correction of tax charged, as referred to in art. 89b sec. 1 of the Act (conditional field).

	<p>Enter the amount of tax charged resulting from the correction of tax charged, as referred to in art. 89b sec. 1 of the Act. The tax charged correction is recognised individually, specifying all elements required for invoices documenting the supply of goods or services with a "minus" sign.</p> <p>If none, leave the field empty.</p>
<b>K_47</b>	<p>The amount of tax charged resulting from the correction of tax charged, as referred to in art. 89b sec. 4 of the Act (conditional field).</p> <p>Enter the amount of tax charged resulting from the correction of tax charged, as referred to in art. 89b sec. 4 of the Act. The tax charged correction is recognised individually, specifying all elements required for invoices documenting the supply of goods or services with a "plus" sign.</p> <p>If none, leave the field empty.</p>
<b>ZakupVAT_Marza</b> <b>[VATPurchase_Margin]</b>	<p>The purchase value of goods and services purchased from other taxpayers for the direct benefit of tourists or the purchase value of second-hand goods, works of art, collectors' items and antiques related to sales taxed on a margin basis in accordance with art. 120 of the Act (conditional field).</p> <p><b>IMPORTANT NOTE</b></p> <p>Invoices or other documents received by the taxpayer for the purchase of goods and services from other taxpayers for the direct benefit of tourists – in the case of services taxed in accordance with art. 119 of the Act and used goods, works of art, collectibles and antiques related to sales taxed on a margin basis in accordance with art. 120 of the Act – should, as a rule, be included in the settlement period in which the tax obligation arises in respect of the supply of goods or services taxed on that basis, subject to art. 120 sec. 5 of the Act.</p> <p>In the case of art. 120 sec. 5 of the Act, invoices or other documents should be included in the settlement period in which the purchase was made. However, in the case of art. 120 sec. 7 of the Act, if the value of purchases made in the settlement period exceeds the value of sales for that period, the surplus of purchases is added to the purchases made in the next settlement period.</p> <p>If none, leave the field empty.</p>

**NOTE**

The taxpayer must record in the register invoices or other documents confirming the provision of services and supply of goods for which, **pursuant to art. 17 sec. 1 points 4 and 5** of the Act, the recipient of the services and the purchaser are the taxpayers, respectively, and the tax due on this account constitutes the tax charged shown in the taxpayer's records.

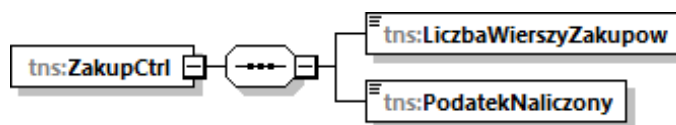
**NOTE**

In the period from 1 April 2023 to 31 December 2026, the purchaser and seller must show in their records invoices or other documents confirming the supply of gas in a gas system, the supply of electricity in a power system and the provision of services related to the transfer of greenhouse gas emission allowances referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading system (Dz.U. /Journal of Laws/ of 2024, item 1505 and of 2025, item 303), to the extent that they apply the rules set out in art. 145e sec. 1 of the Act, for which the purchaser and the service recipient are the taxpayers, respectively, and the tax due on this account constitutes the tax charged shown in the taxpayer's records.

## ZakupCtrl [PurchaseCtrl] for JPK\_V7M and JPK\_V7K

### Checksum structure for records of tax charged for JPK\_V7M and JPK\_V7K

Diagram 12. Checksum structure for records of tax charged for JPK\_V7M and JPK\_V7K.



#### NOTE

In the case of "nil" records (no purchase transactions in a given period), enter "0" in the LiczbaWierszyZakupow [NumberOfPurchaseRows] field and "0.00" in the PodatekNaliczony [TaxCharged] field.

Table 12. Description of the checksum structure for records of tax charged for JPK\_V7M and JPK\_V7K.

Field name	Field description
LiczbaWierszyZakupow [NumberOfPurchaseRows]	The number of purchase record rows in the period covered by JPK_VAT. In the case of "nil" records, enter "0".
PodatekNaliczony [TaxCharged]	The total amount of tax charged to be deducted – the sum of amounts from K_41, K_43, K_44, K_45, K_46 and K_47. If none of the indicated elements have been filled in the records, enter "0.00".



## Declaration

### Structure of the Deklaracja [Declaration] element for JPK\_V7M and JPK\_V7K

Diagram 13. Structure of the Deklaracja [Declaration] element for JPK\_V7M and JPK\_V7K.

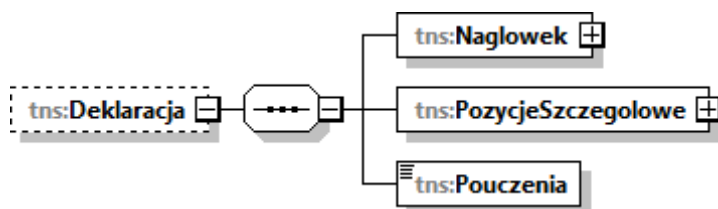


Table 13. Description of the structure of the Deklaracja [Declaration] element for JPK\_V7M and JPK\_V7K.

Field name	Field description
<b>Naglowek [Header]</b>	Contains the code and variant of the declaration and, additionally, for JPK_V7K, data concerning the quarter for which the declaration part is submitted.
<b>PozycjeSzczegolowe [DetailedItems]</b>	Contains data necessary to calculate the amounts of tax due, tax charged and tax payable to the tax office or indicate the excess of tax charged over tax due to be carried forward to the next settlement period and to be refunded, together with an indication of the method of refund.
<b>Pouczenia [Instructions]</b>	Contains instructions for the taxpayer.

## Naglowek [Header] in the Deklaracja [Declaration] element for JPK\_V7M and JPK\_V7K

### Naglowek [Header] structure in the Deklaracja [Declaration] element for JPK\_V7M

Diagram 14. Naglowek [Header] structure in the Deklaracja [Declaration] element for JPK\_V7M.

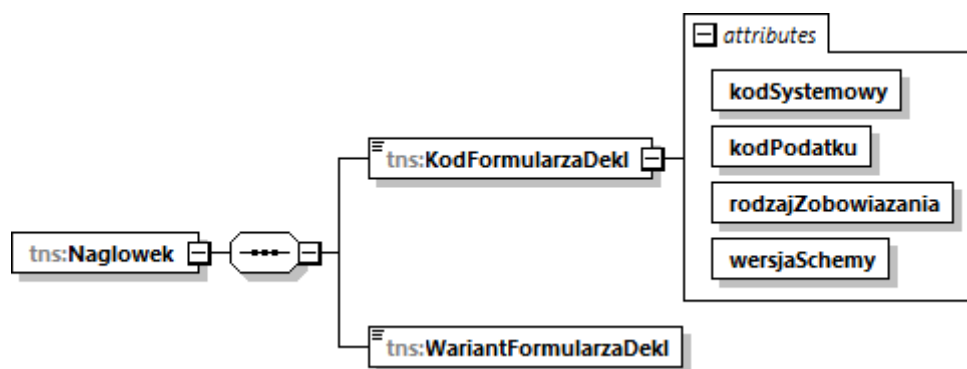


Table 14. Description of the structure of the Naglowek [Header] in the Deklaracja [Declaration] element for JPK\_V7M.

Field name	Field description
<b>KodFormularzaDekl</b> [DeclFormCode]	<p>The field contains four attributes of the KodFormularzaDekl [DeclFormCode] element:</p> <ul style="list-style-type: none"> <li>– kodSystemowy [SystemCode]: VAT-7 (23),</li> <li>– kodPodatku [TaxCode]: VAT,</li> <li>– rodzajZobowiazania [LiabilityType]: Z,</li> <li>– wersjaSchemy [SchemaVersion]: 1-0E.</li> </ul> <ul style="list-style-type: none"> <li>• Taxpayers submitting an initial declaration or a correction to a declaration must fill in this field.</li> <li>• Taxpayers submitting a correction only to the records section, which does not affect the settlement of the declaration section, leave this field empty.</li> </ul>
<b>WariantFormularzaDekl</b> [DeclFormVariant]	<p>This item takes the following value (23):</p> <ul style="list-style-type: none"> <li>• Taxpayers submitting an initial declaration or a correction to a declaration must fill in this field.</li> <li>• Taxpayers submitting a correction only to the records section, which does not affect the settlement of the declaration section, leave this field empty.</li> </ul>

## Naglowek [Header] structure in the Deklaracja [Declaration] element for JPK\_V7K

Diagram 15. Naglowek [Header] structure in the Deklaracja [Declaration] element for JPK\_V7K.

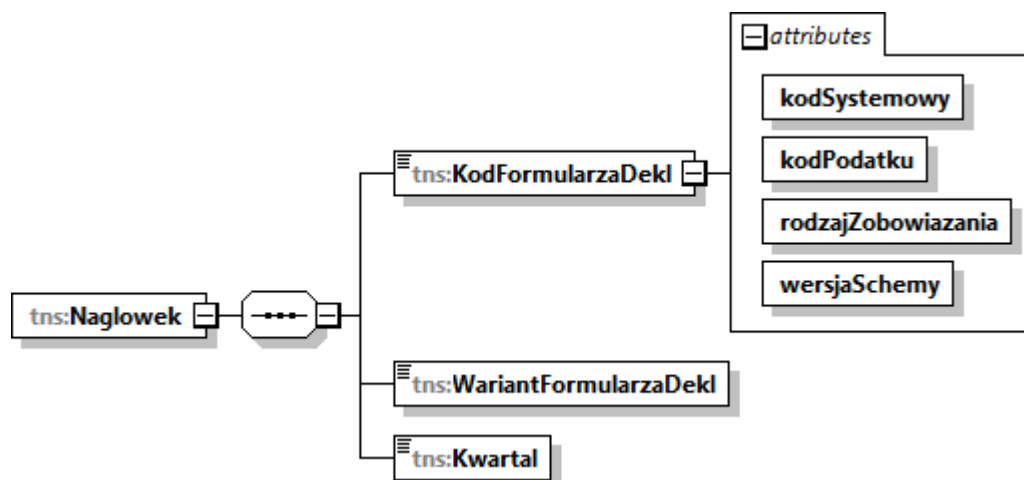


Table 15. Description of the structure of the Naglowek [Header] in the Deklaracja [Declaration] element for JPK\_V7K.

Field name	Field description
<b>KodFormularzaDekl</b> <b>[DeclFormCode]</b>	<p>The field contains four attributes of the KodFormularzaDekl [DeclFormCode] element:</p> <ul style="list-style-type: none"> <li>– kodSystemowy [SystemCode]: VAT-7K (17),</li> <li>– kodPodatku [TaxCode]: VAT,</li> <li>– rodzajZobowiazania [LiabilityType]: Z,</li> <li>– wersjaSchemy [SchemaVersion]: 1-OE.</li> </ul> <ul style="list-style-type: none"> <li>• Taxpayers submitting records for the first and second month of the quarter, as well as those submitting a correction of <u>only</u> the records part for the first, second or third month of the quarter, leave this field empty.</li> <li>• Taxpayers submitting records for the third month of the quarter, together with the declaration and in the case of a correction of the declaration part, must fill in this field.</li> </ul>
<b>WariantFormularzaDekl</b> <b>[DeclFormVariant]</b>	<p>This item takes the following value (17):</p> <ul style="list-style-type: none"> <li>• Taxpayers submitting records for the first and second month of the quarter, as well as those submitting a correction of <u>only</u> the records part for the first, second or third month of the quarter, leave this field empty.</li> <li>• Taxpayers submitting records for the third month of the quarter together with the declaration and</li> </ul>

	in the case of a correction of the declaration part, must fill in this field.
<b>Kwartal [Quarter]</b>	Designation of the quarter for which the declaration is submitted; this field appears only in the JPK_V7K schema. The field should be filled in for the third month of the quarter, indicating the number of the quarter to which JPK_V7K relates (e.g. 4).

## Detailed items of declarations for JPK\_V7M and JPK\_V7K

### Structure of detailed items of declarations for JPK\_V7M and JPK\_V7K

Diagram 16. Structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_10 field to the P\_38 field).

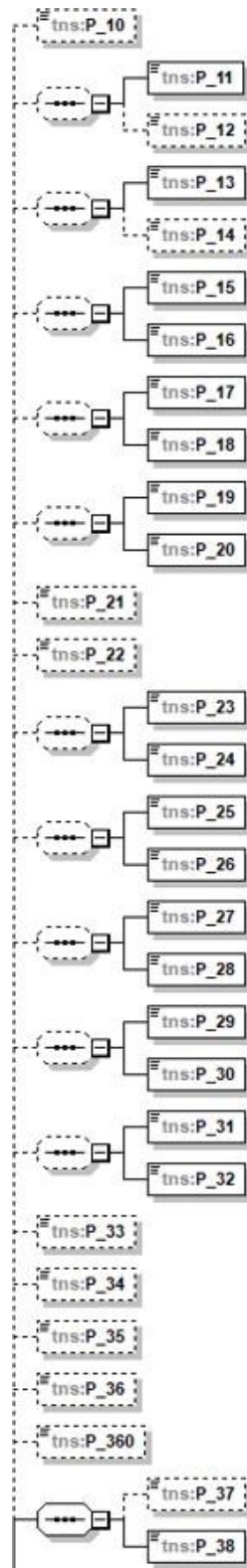


Table 16. **Description of the structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_10 field to the P\_38 field).**

Field name	Field description
<b>P_10</b>	The total tax base for the supply of goods and services within the country, exempt from tax – as entered in K_10 (conditional field).  If none, leave the field empty.
<b>P_11</b>	The total tax base for the supply of goods and services outside the country – as entered in K_11 (conditional field).  If none, leave the field empty.
<b>P_12</b>	The total tax base for the provision of services referred to in art. 100 sec. 1 point 4 of the Act – as entered in K_12 (conditional field).  If none, leave the field empty.
<b>P_13</b>	The total tax base for the supply of goods and services within the country, taxed at 0% – as entered in K_13 (conditional field).  If none, leave the field empty.
<b>P_14</b>	The total tax base for the supply of goods referred to in art. of the Act – as entered in K_14 (conditional field).  If none, leave the field empty.
<b>P_15</b>	The total tax base for the supply of goods and services within the country, taxed at a rate of 5%, and corrections made in accordance with art. 89a sec. 1 and 4 of the Act – as entered in K_15 (conditional field).  If none, leave the field empty.
<b>P_16</b>	The total tax due on the supply of goods and services within the country, taxed at a rate of 5%, and corrections made in accordance with art. 89a sec. 1 and 4 of the Act – as entered in K_16 (conditional field).  If none, leave the field empty.
<b>P_17</b>	The total tax base for the supply of goods and services within the country, taxed at a rate of 7% or 8%, and corrections made

	<p>pursuant to art. 89a sec. 1 and 4 of the Act – as entered in K_17 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_18</b>	<p>The total tax due on the supply of goods and services within the country, taxed at a rate of 7% or 8%, and corrections made in accordance with art. 89a sec. 1 and 4 of the Act – as entered in K_18 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_19</b>	<p>The total tax base for the supply of goods and services within the country, taxed at a rate of 22% or 23%, and corrections made in accordance with art. 89a sec. 1 and 4 of the Act – as entered in K_19 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_20</b>	<p>The total tax due on the supply of goods and services within the country, taxed at a rate of 22% or 23%, and corrections made in accordance with art. 89a sec. 1 and 4 of the Act – as entered in K_20 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_21</b>	<p>The total tax base for intra-Community supply of goods – as entered in K_21 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_22</b>	<p>The total tax base for the export of goods – as entered in K_22 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_23</b>	<p>The total tax base for intra-Community acquisition of goods – as entered in K_23 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_24</b>	<p>The total tax due on intra-Community acquisition of goods – as entered in K_24 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_25</b>	<p>The total tax base for the import of goods settled in accordance with art. 33a of the Act – as entered in K_25 (conditional field).</p>

	If none, leave the field empty.
P_26	<p>The total tax due on the import of goods settled in accordance with art. 33a of the Act – as entered in K_26 (conditional field).</p> <p>If none, leave the field empty.</p>
P_27	<p>The total tax base for the import of services, excluding services purchased from VAT taxpayers covered by art. 28b of the Act – as entered in K_27 (conditional field).</p> <p>If none, leave the field empty.</p>
P_28	<p>The total tax due on the import of services, excluding services purchased from VAT taxpayers covered by art. 28b of the Act – as entered in K_28 (conditional field).</p> <p>If none, leave the field empty.</p>
P_29	<p>The total tax base for the import of services purchased from VAT taxpayers covered by art. 28b of the Act – as entered in K_29 (conditional field).</p> <p>If none, leave the field empty.</p>
P_30	<p>The total tax due on the import of services purchased from VAT taxpayers covered by art. 28b of the Act – as entered in K_30 (conditional field).</p> <p>If none, leave the field empty.</p>
P_31	<p>The tax base resulting from the supply goods for which the purchaser is the taxpayer in accordance with art. 17 sec. 1 point 5 of the Act (conditional field).</p> <p>If none, leave the field empty.</p> <p><b>Note</b></p> <p>Additionally, in the period from 1 April 2023 to 31 December 2026, <b>the purchaser and the seller</b> must indicate the tax base resulting from the supply of gas in a gas system, the supply of electricity in a power system and the provision of services in the field of greenhouse gas emission allowance trading, referred to in the Act of 12 June</p>



	2015 on the greenhouse gas emission allowance trading system (Dz.U. /Journal of Laws/ of 2024, item 1505 and of 2025, item 303), to the extent that the rules set out in art. 145e sec. 1 of the Act apply.
<b>P_32</b>	<p>The tax due on the supply of goods for which the purchaser is the taxpayer in accordance with art. 17 sec. 1 point 5 of the Act – as entered in K_32 (conditional field).</p> <p>If none, leave the field empty.</p> <p><b>Note</b></p> <p>Additionally, in the period from 1 April 2023 to 31 December 2026, <b>the purchaser and the seller</b> must indicate the tax due resulting from the supply of gas in a gas system, the supply of electricity in a power system and the provision of services in the field of greenhouse gas emission allowance trading, referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading system (Dz.U. /Journal of Laws/ of 2024, item 1505 and of 2025, item 303), to the extent that the rules set out in art. 145e sec. 1 of the Act.</p> <p><b>IMPORTANT NOTE</b></p> <p><b>If there are transactions in item P_31 for which no tax is due, enter "0.00" in the field.</b></p>
<b>P_33</b>	<p>The total tax due on goods covered by the physical inventory referred to in art. 14 sec. 5 of the Act – as entered in K_33 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_34</b>	<p>The total amount of the deduction or refund of the amount spent on the purchase of cash registers referred to in art. 111 sec. 6 of the Act – as entered in K_34 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_35</b>	<p>The total tax due on intra-Community acquisition of means of transport, shown as the amount of tax due specified in P_24, payable within the period referred to in art. 103 sec. 3, in conjunction with sec. 4 of the Act – as entered in K_35 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_36</b>	The total tax due on intra-Community acquisition of goods referred to in art. 103 sec. 5aa of the Act.,

	<p>payable within the time limits referred to in art. 103 sec. 5a and 5ac of the Act – as entered in K_36 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_360</b>	<p>The total amount of tax on unrefunded deposits collected for products in beverage containers covered by the deposit system, payable by the representative entity referred to in art. 17b of the Act (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_37</b>	<p>The total tax base. The sum of amounts from 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 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_38</b>	<p>The total tax due. The sum of the amounts from P_16, P_18, P_20, P_24, P_26, P_28, P_30, P_32, P_33 and P_34, minus the amount from P_35, P_36 and P_360 (mandatory field).</p> <p><b>If none, enter "0" in the field.</b></p>

#### **IMPORTANT NOTE**

The declaration does not include the tax base and tax due on the supply of goods and services documented by invoices issued pursuant to art. 106h sec. 1 of the Act, referred to in art. 109 sec. 3d of the Act (marked FP).

Diagram 17. Structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_39 field to the P\_48 field).

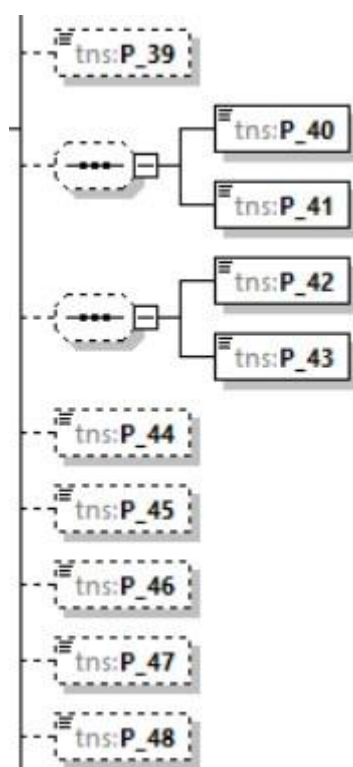


Table 17. Description of the structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_39 field to the P\_48 field).

Field name	Field description
<b>P_39</b>	<p>The excess tax charged over tax due from the previous declaration (conditional field).</p> <p>Enter the amount from P_62 from the previous declaration or the amount resulting from the relevant decision.</p> <p>If none, leave the field empty.</p>
<b>P_40</b>	<p>The total net value of the purchase of goods and services classified by the taxpayer as fixed assets – as entered in K_40 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_41</b>	<p>The total tax charged for the purchase of goods and services classified by the taxpayer as fixed assets – as entered in K_41 (conditional field).</p> <p>If none, leave the field empty.</p>

<b>P_42</b>	<p>The total net value of other goods and services purchased – as entered in K_42 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_43</b>	<p>The total tax charged for the purchase of other goods and services – as entered in K_43 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_44</b>	<p>The total tax charged for the correction of tax charged on account of the purchase of goods and services classified by the taxpayer as fixed assets – as entered in K_44 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_45</b>	<p>The total tax charged for the correction of tax charged on account of the purchase of other goods and services – as entered in K_45 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_46</b>	<p>The total tax charged resulting from the correction of tax charged, as referred to in art. 89b sec. 1 of the Act – as entered in K_46 (conditional field).</p> <p><b>IMPORTANT NOTE</b>  <b>The field only accepts negative values or "0".</b></p> <p>If none, leave the field empty.</p>
<b>P_47</b>	<p>The total tax charged resulting from the correction of tax charged, as referred to in art. 89b sec. 4 of the Act – as entered in K_47 (conditional field).</p> <p>If none, leave the field empty.</p>
<b>P_48</b>	<p>The total tax charged to be deducted. The sum of amounts from P_39, P_41, P_43, P_44, P_45, P_46 and P_47 (conditional field).</p> <p>If none, leave the field empty.</p>

Diagram 18. Structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_49 field to the P\_62 field).

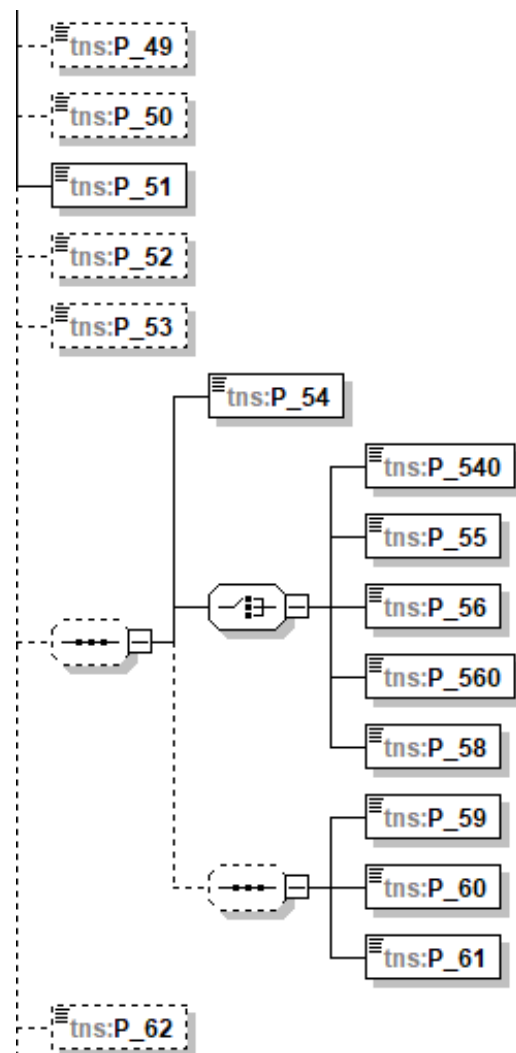


Table 18. **Description of the structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_49 field to the P\_62 field).**

Field name	Field description
<b>P_49</b>	<p>The amount spent on the purchase of cash registers, to be deducted in a given settlement period, reducing the amount of tax due (conditional field).</p> <p>In the event of an excess of tax due over tax charged, enter the amount of relief for the purchase of cash registers, in the part eligible for deduction in a given settlement period, up to the amount of this excess, in field P_49.</p> <p>If none, leave the field empty.</p>
<b>P_50</b>	<p>The amount of tax covered by the tax waiver (conditional field).</p> <p>Enter the amount of tax covered by the tax waiver pursuant to art. 22 of the Act of 29 August 1997 – Tax Ordinance (Dz.U. /Journal of Laws/ of 2025, item 111, as amended), up to the amount of the excess of tax due over tax charged, reduced by the amount of the relief for the purchase of cash registers, to be deducted in a given settlement period.</p> <p>If none, leave the field empty.</p>
<b>P_51</b>	<p>The amount of tax payable to the tax office (mandatory field).</p> <p><b>If none, enter "0" in the field.</b></p>
<b>P_52</b>	<p>The amount spent on the purchase of cash registers, to be deducted in a given settlement period, which is eligible for refund in a given settlement period or increases the amount of tax charged to be carried forward to the next settlement period (conditional field).</p> <p>If the amount of tax charged is greater than or equal to the amount of tax due in a given settlement period, or if the amount of relief for the purchase of cash registers is greater than the excess of tax due over tax charged, P_52 should indicate the remaining amount of relief for the purchase of cash registers not deducted in P_49, with regard to which the taxpayer is entitled to a refund or deduction from the tax due for subsequent settlement periods.</p> <p>If none, leave the field empty.</p>
<b>P_53</b>	<p>The excess tax charged over tax due (conditional field).</p>

	<p>Enter the tax charged, which is carried forward to the next accounting period or refunded due to the absence of taxable activities. This field also specifies the amount of relief for the purchase of cash registers not deducted from the tax due in a given settlement period.</p> <p>If none, leave the field empty.</p>
<b>P_54</b>	<p>The excess tax charged over tax due, which is to be refunded to the account indicated by the taxpayer (conditional field).</p> <p>Enter the amount of the tax difference to be refunded to the taxpayer's bank account and to be credited towards future tax liabilities.</p> <p>If none, leave the field empty.</p>
<b>P_540</b>	<p>Refund to the taxpayer's settlement account within 15 days (conditional field).</p> <p>Enter "1" to opt for a refund to the taxpayer's settlement account within 15 days (art. 87 sec. 6d of the Act).</p> <p>Otherwise, leave the field empty.</p>
<b>P_55</b>	<p>Refund to the taxpayer's VAT account within 25 day (conditional field).</p> <p>Enter "1" to opt for a refund to the taxpayer's VAT account within 25 days of submitting the tax return.</p> <p>Otherwise, leave the field empty.</p>
<b>P_56</b>	<p>Refund to the taxpayer's settlement account within 25 days (art. 87 sec. 6 of the Act (conditional field).</p> <p>Enter "1" to opt for a refund within 25 days of submitting the return.</p> <p>Otherwise, leave the field empty.</p>
<b>P_560</b>	<p>Refund to the taxpayer's settlement account within 40 days (conditional field).</p> <p>Enter "1" to opt for a refund to the taxpayer's settlement account within 40 days of submitting the return.</p> <p>Otherwise, leave the field empty.</p>

<b>P_58</b>	<p>Refund to the taxpayer's settlement account within 180 days (conditional field).</p> <p>Enter "1" to opt for a refund within 180 days of filing the return.</p> <p>Otherwise, leave the field empty.</p>
<b>P_59</b>	<p>Crediting tax refunds towards future tax liabilities (conditional field).</p> <p>Enter "1" if the taxpayer requests that the tax refund be credited towards future tax liabilities, in accordance with art. 76 sec. 1 and art. 76b sec. 1 of the Act of 29 August 1997 – the Tax Ordinance (Dz.U. /Journal of Laws/ of 2025, item 111, as amended).</p> <p>Otherwise, leave the field empty.</p>
<b>P_60</b>	<p>The amount of refund to be credited towards future tax liabilities (conditional field).</p> <p>Enter the amount of tax refund to be credited towards future tax liabilities.</p> <p>If none, leave the field empty.</p>
<b>P_61</b>	<p>Type of future tax liability (conditional field).</p> <p>Enter the type of future tax liability against which the tax refund is credited.</p> <p>If none, leave the field empty.</p>
<b>P_62</b>	<p>The excess tax charged over tax due to be carried forward to the next settlement period (conditional field).</p> <p>If none, leave the field empty.</p>



Diagram 19. Structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_63 field to the P\_ORDZU field).

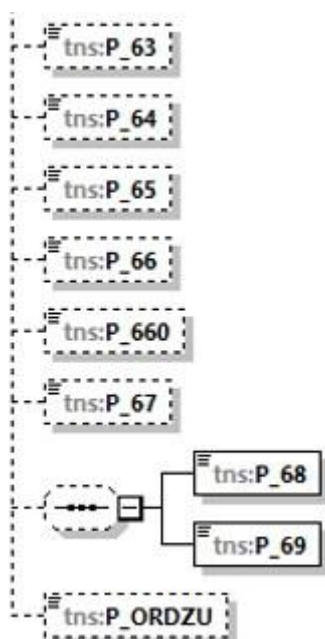


Table 19. Description of the structure of detailed items of declarations for JPK\_V7M and JPK\_V7K (from the P\_63 field to the P\_ORDZU field).

Field name	Field description
<b>P_63</b>	<p>During the settlement period, the taxpayer performed activities referred to in art. 119 of the Act (conditional field)</p> <p>Enter "1" in the case of providing tourism services taxed on a margin basis.</p> <p>Otherwise, leave the field empty.</p>
<b>P_64</b>	<p>During the settlement period, the taxpayer performed activities referred to in art. 120 sec. 4 or 5 of the Act (conditional field).</p> <p>Enter "1" in the case of the supply of second-hand goods, works of art, collectors' items or antiques previously acquired by the taxpayer in the course of their business activity for resale, taxed on a margin basis.</p> <p>Otherwise, leave the field empty.</p>
<b>P_65</b>	<p>During the settlement period, the taxpayer performed activities referred to in art. 122 of the Act (conditional field).</p>

	<p>Enter "1" in the case of activities involving the supply, intra-Community acquisition or import of investment gold, which are exempt from tax in accordance with art. 122 sec. 1 of the Act, or if the taxpayer – acting as an agent for and on behalf of other persons – was an intermediary in the supply of such gold to his principal, in accordance with art. 122 sec. 2 of the Act.</p> <p>Otherwise, leave the field empty.</p>
P_66	<p>During the settlement period, the taxpayer performed activities referred to in art. 136 of the Act (conditional field).</p> <p>Enter "1" if the taxpayer, being the second VAT taxpayer in line, performed a triangular transaction under the simplified procedure.</p> <p>Otherwise, leave the field empty.</p>
P_660	<p>In the settlement period, the taxpayer facilitated the performance of activities referred to in art. 109b sec. 4 of the Act (conditional field).</p> <p>Enter "1" if in the settlement period the taxpayer facilitated the performance of the activities referred to in art. 109b sec. 4 of the Act.</p> <p>Otherwise, leave the field empty.</p>
P_67	<p>The taxpayer benefits from the reduction of the tax liability referred to in art. 108d of the Act (conditional field).</p> <p>Enter "1" if the taxpayer has benefited from a reduction in tax liability if the tax liability is paid in full from the VAT account earlier than the tax payment deadline.</p> <p>Otherwise, leave the field empty.</p>
P_68	<p>The total correction to the tax base referred to in art. 89a sec. 1 of the Act (conditional field).</p> <p>Enter the amount of the tax base correction referred to in art. 89a sec. 1 of the Act, which has been included in items: K_15, K_17 and K_19.</p> <p>If none, leave the field empty.</p> <p><b>IMPORTANT NOTE</b> The field only accepts negative values or "0".</p>

P_69	<p>The total correction to the tax due referred to in art. 89a sec. 1 of the Act (conditional field).</p> <p>Enter the amount of the correction to the tax due, as referred to in art. 89a sec. 1 of the Act, which has been included in items: K_16, K_18 and K_20.</p> <p>If none, leave the field empty.</p> <p><b>IMPORTANT NOTE</b> The field only accepts negative values or "0".</p>
P_ORDZU	<p>The reasons for submitting the correction (optional field).</p> <p>A text field that has replaced the previous attachment explaining the reasons for the correction to the declaration.</p>

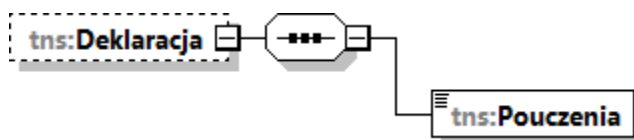
**NOTE**

For the so-called "nil" declarations, enter "0" in P\_38 and P\_51.

## Pouczenia [Instructions]

### Structure of the instructions

Diagram 20. Structure of the instructions for JPK\_V7M and JPK\_V7K.



Enter "1" to confirm that you have read and accepted the following instructions:

- If the tax payable to the tax office is not paid by the due date or is not paid in full, this declaration constitutes the basis for issuing an enforcement title, in accordance with the provisions on enforcement proceedings in administration. This declaration also constitutes the basis for issuing an enforcement title against a member of a VAT group.
- The provision of false information or concealment of truth, resulting in exposing the tax to depletion, will be punishable as stipulated in the provisions of the Penal Fiscal Code.

## Examples

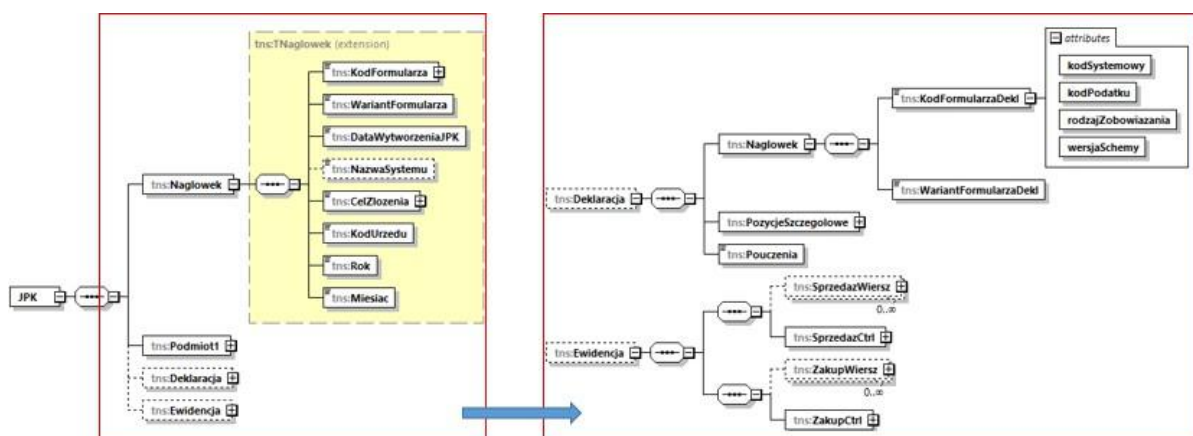
### 1. Submission of the initial JPK\_VAT file

#### Example 1

- ✓ Submitting the initial JPK\_V7M file (declaration and records)

The taxpayer must fill in all elements in the main schema: **Naglowek** [Header], **Podmiot1** [Entity1], **Deklaracja** [Declaration] and **Ewidencja** [Records].

Diagram 21. Submitting the initial JPK\_V7M file (declaration and records)

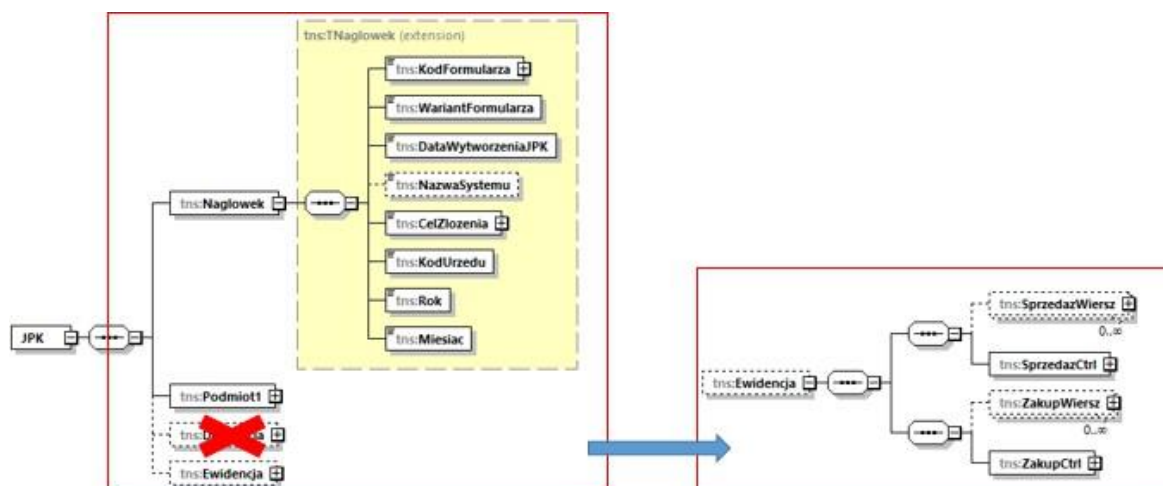


#### Example 2

- ✓ Submitting the initial JPK\_V7K file (records for the first two months of the quarter)

The taxpayer must fill in the following elements in the main schema: **Naglowek** [Header], **Podmiot1** [Entity1] and **Ewidencja** [Records].

Diagram 22. Submitting the initial JPK\_V7K file (records for the first two months of the quarter)

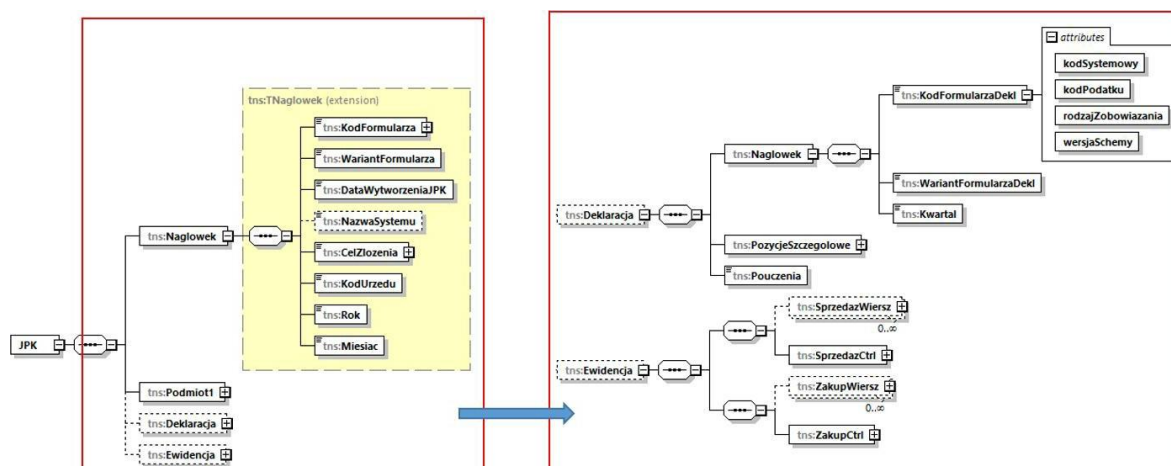


### Example 3

- ✓ Submitting the initial JPK\_V7K file (records for the third month of the quarter, together with the declaration for the entire quarter)

The taxpayer must fill in all elements in the main schema: **Naglowek** [Header], **Podmiot1** [Entity1], **Deklaracja** [Declaration] and **Ewidencja** [Records].

Diagram 23. Submitting the initial JPK\_V7K file (records for the third month of the quarter, together with the declaration for the entire quarter)



## 2. Correcting the JPK\_VAT file

Correction of the JPK\_VAT file (with submission purpose "2") may include:

1. Ewidencja [Records] and Deklaracja [Declaration]
2. Ewidencja [Records]
3. Deklaracja [Declaration]

### Example 4

#### ✓ Correcting records in JPK\_V7M

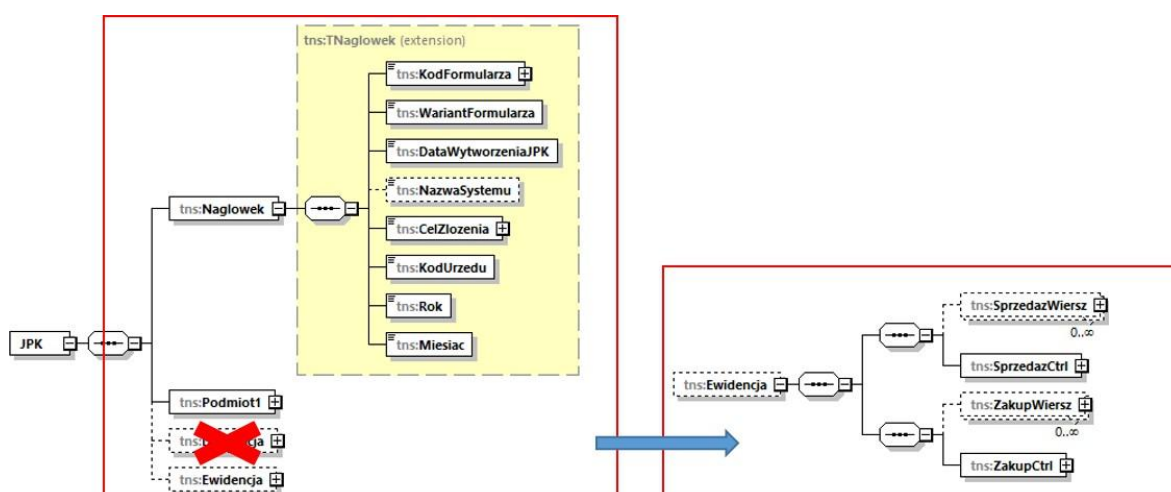
When correcting only the records, the taxpayer must fill in the following elements in the main schema: **Naglowek [Header]**, **Podmiot1 [Entity1]** and **Ewidencja [Records]**.

#### IMPORTANT NOTE

Making a correction in the submitted records that does not affect the declaration part contained in the joint file will not have any effect on the tax settlement.

Correcting the JPK\_VAT file only with regard to the records part, e.g. the counterparty's tax identification number, will not affect such things as the date of refund of the excess tax charged over tax due resulting from the previously submitted tax return (declaration part) contained in the original file.

Diagram 24. Correcting records in JPK\_V7M



## Example 5

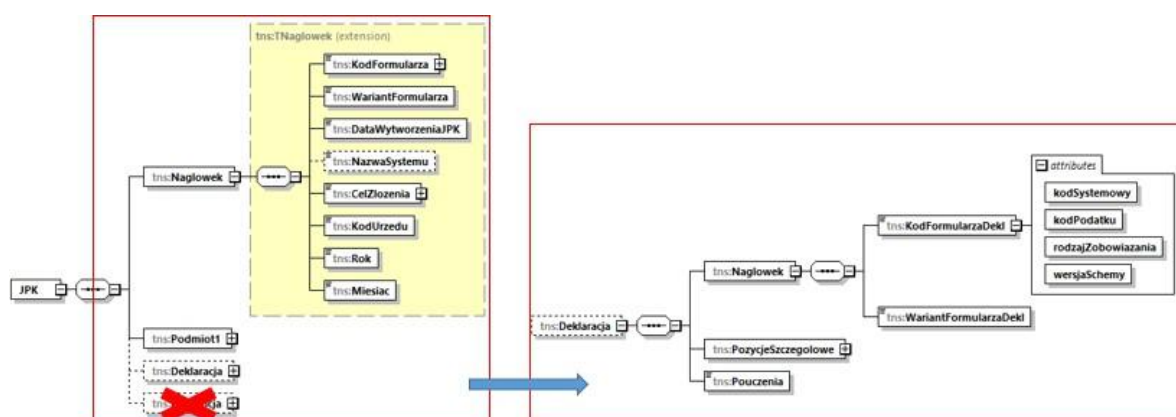
### ✓ Correcting the declaration in JPK\_V7M

When correcting only the declaration, the taxpayer fills in the following elements in the main schema: **Naglowek** [Header], **Podmiot1** [Entity1], and **Deklaracja** [Declaration].

#### IMPORTANT NOTE

Making a correction only **in the declaration part**, e.g. changing the amount of the surplus from the previous declaration, will not affect the data contained in the record part.

Diagram 25. Correcting the declaration in JPK\_V7M.



#### IMPORTANT NOTE

Unlike the initial JPK\_V7M, the initial JPK\_V7K differs in terms of data scope depending on the submission period, as it contains only the records or the records together with the declaration.

The method of correcting JPK\_V7K as regards the correction of records for the first two months of the quarter will be similar to that for the initial JPK\_V7K files for these periods (see Example 2).

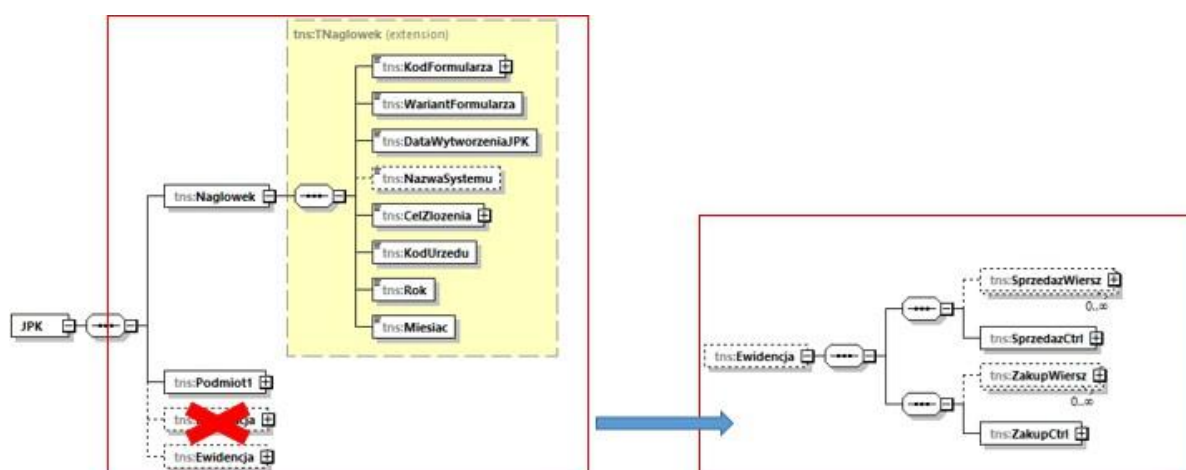


### Example 6

- ✓ Correcting records for the third month of the quarter in JPK\_V7K

When correcting only the records, the taxpayer must fill in the following elements in the main schema: **Naglowek [Header]**, **Podmiot1 [Entity1]** and **Ewidencja [Records]**.

Diagram 26. Correcting records for the third month of the quarter in JPK\_V7K.

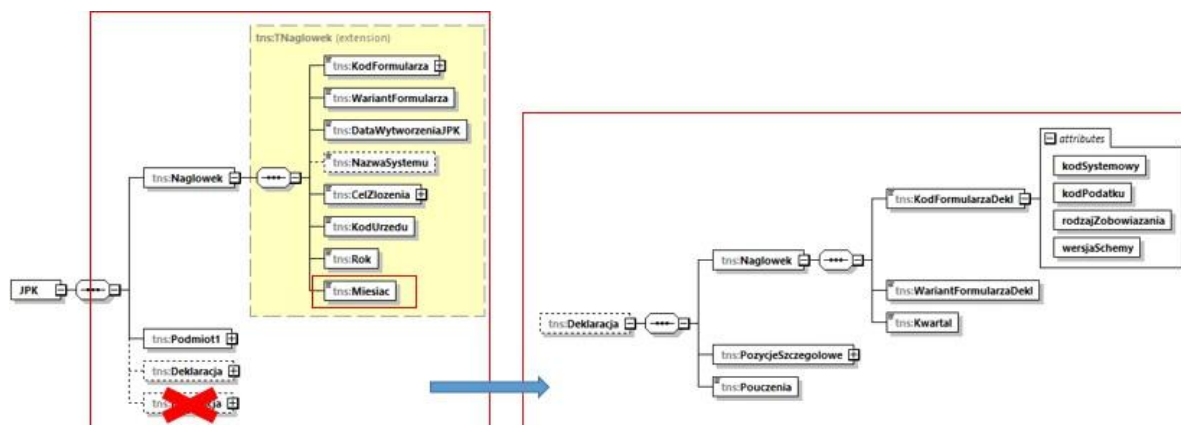


### Example 7

- ✓ Correcting the JPK\_V7K quarterly declaration (third month of the quarter)

When correcting only the declaration, the taxpayer fills in the following elements in the main schema: **Naglowek [Header]**, **Podmiot1 [Entity1]**, and **Deklaracja [Declaration]**.

Diagram 27. Correcting the quarterly JPK\_V7K declaration (third month of the quarter).



#### NOTE

Since the **Miesiac [Month]** field in the **Naglowek [Header]** element of the main schema is mandatory, when correcting the declaration, the taxpayer indicates the last month of the quarter, i.e. **3, 6, 9 or 12, accordingly.**

### 3. "Nil" records and declarations without entries

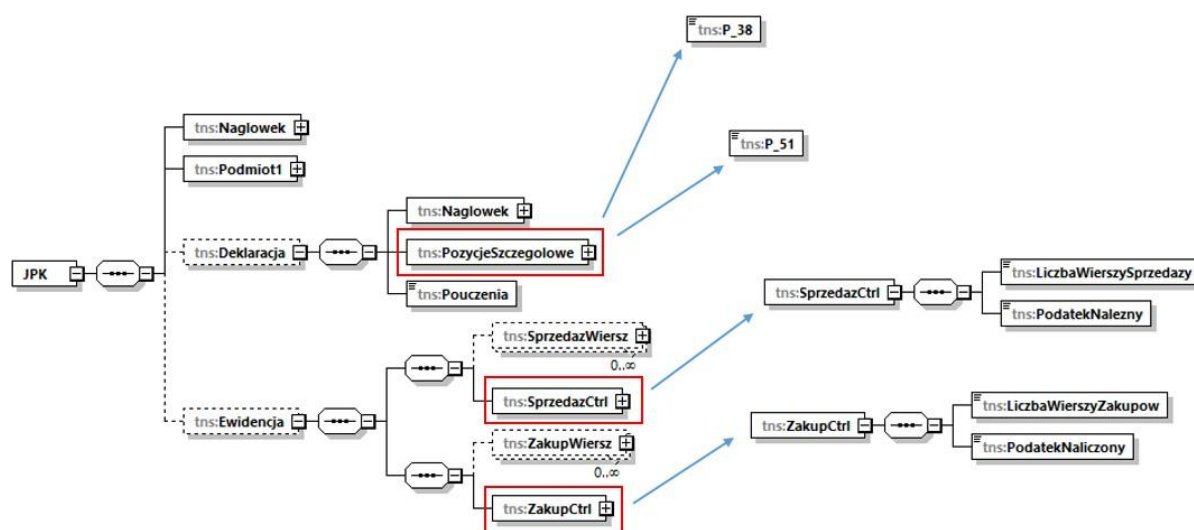
#### Example 8

#### ✓ "Nil" records and declarations without entries for JPK\_V7M and JPK\_V7K

If the taxpayer has not made any transactions affecting the tax on goods and services in the records and declarations for a given month/quarter, a so-called "nil" JPK\_VAT should be submitted:

1. In the **Deklaracja [Declaration]** element, enter "0" in fields P\_38 and P\_51.
2. Enter "0" in in the **LiczbaWierszySprzedazy [NumberOfSalesRows]** and **LiczbaWierszyZakupow [NumberOfPurchaseRows]** elements.
3. Enter "0.00" in the **PodatekNalezny [TaxDue]** and **PodatekNaliczony [TaxCharged]** elements.

Diagram 28. "Nil" declarations and records without entries for JPK\_V7M and JPK\_V7K.



#### NOTE

The rules for completing the new JPK\_VAT in the case of the so-called "nil" declarations and records sections also apply when sending a correction to a "nil" declaration or records section.

#### 4. Correction under art. 89a of the Act in the new JPK\_VAT

##### Example 9

##### ✓ Correction under art. 89a sec. 1 of the Act ("in minus")

Taxpayers (creditors) using the correction of the tax base and tax due on the supply of goods or services within the country in the case of receivables that have been reasonably deemed uncollectible, in accordance with art. 89a sec. 1 of the Act – the so-called "bad debt relief" – fill in the **KorektaPodstawyOpodt** [TaxBaseCorrection] field for the entire document by selecting "1". At the same time, they indicate the payment deadline (**TerminPlatnosci** [PaymentDeadline] field) and individually the corrections of the tax base and tax due with a "minus" sign, broken down by tax rates.

Table 20. The manner of presenting

the settlement of corrections pursuant to art. 89a sec. 1 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K. the settlement of corrections pursuant to art. 89a sec. 1 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K. the settlement of corrections pursuant to art. 89a sec. 1 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K.

NrKontrahenta	NazwaKontrahenta	DowódSprzedazy	DataWystawienia	NrKSeF	KorektaPodstawyOpodat	TerminPlatnosci	K_19	K_20
1111111111	ABC	125/26	2026-02-01	1111111111- 20260201- 2C53E1BFBC51- E9	1	2026-02-14	-1000.00	-230.00

Then, in the declaration, in fields P\_68 and P\_69, the total amount of the tax base and tax due correction referred to in art. 89a sec. 1 of the Act, which was included in items K\_15 to K\_20, is entered with a "minus" sign.

#### Example 10

##### ✓ Correction under art. 89a sec. 4 of the Act ("in plus")

If, after submitting a tax declaration containing a correction referred to in art. 89a sec. 1, the amount due was settled or disposed of in any form, the creditor is obliged to increase the tax base and the amount of tax due in the settlement for the period in which the receivable was settled or disposed of in accordance with art. 89a sec. 4 of the Act. In such a case, the creditor must fill in the **KorektaPodstawyOpodt** [TaxBaseCorrection] field for the entire document in the records section by selecting "1". At the same time, they must enter the date of settlement or disposal of the receivable (**DataZaplaty** [PaymentDate] field) and show individually the corrections to the tax base and tax due with a "plus" sign, broken down by tax rates.

Table 21. The manner of presenting the settlement of corrections pursuant to art. 89a sec. 1 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K.

NrKontrahenta	NazwaKontrahenta	DowódSprzedazy	DataWystawienia	NrKSeF	KorektaPodstawyOpodat	DataZaplaty	K_19	K_20
1111111111	ABC	125/26	2026-02-01	1111111111- 20260201- 2C53E1BFBC51- E9	1	2026-06-14	1000.00	230.00

5. The manner of presenting the supply of goods and services taxed on a margin basis in accordance with art. 119 and art. 120 of the Act in the records of output and input tax for JPK\_V7M and JPK\_V7K.

#### Example 11

- ✓ **Provision of tourism services taxed on a margin basis in accordance with art. 119 of the Act – marked MR\_T.**

If the tax is calculated based on the total margins earned on individual tourism services, the taxpayer must record in the sales records – based on an internal proof (**WEW - Internal proof**), with a description of the procedure (**MR\_T - Provision of tourism services**, taxed on a margin basis in accordance with art. 119 of the Act) – the tax base, i.e. the value of the margin less the tax due and the value of the tax, in the fields appropriate for sales, according to the relevant tax rates. Then, also on the sales side, the taxpayer must record the actual sales documents with a description of the procedure (**MR\_T**), providing the counterparty's details, the date and number of the sales document, entering the gross value in the **SprzedazVAT\_Marza [VATSales\_Margin]** field concerning the provision of services taxed on a margin basis, in accordance with art. 119 of the Act.

Table 22. The manner of presenting the settlement of margins pursuant to art. 119 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K (calculated as the sum of margins).

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	NrKSeF	DI	TypDokumentu	MR_T	K_19	K_20	SprzedazVAT_Marza
1111111111	ABC	125/26	2026-02-01	1111111111-20260201-2C53E1BFBC51-E9		1	1			2250.00
2222222222	DEF	126/26	2026-02-01	2222222222-20260201-2C53E1BFBC52-E7			1			2250.00
BRAK	BRAK	W/60/22	2026-02-01		1	WEW	1	175.00	40.25	

If the tax is determined based on the unit margin, the taxpayer must record in the sales records, based on the actual sales document, the counterparty's details, a description of the procedure (**MR\_T - Provision of tourism services**, taxed on a margin basis in accordance with art. 119 of the Act), the tax base, i.e. the margin value a margin basis in accordance with art. 119 of the Act), the tax base, i.e. the margin value a margin basis in accordance with art. 119 of the Act), the tax base, i.e. the margin value less the tax due, and the tax value in the fields appropriate for sales according to the relevant tax rates.

However, the actual gross value must be entered in the **SprzedazVAT\_Marza [VATSales\_Margin]** field for the supply of goods taxed on a margin basis, in accordance with art. 119 of the Act.

Table 23. The manner of presenting the settlement of margins pursuant to art. 119 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K (for unit margin).

NrKontrahenta	NazwaKontrahenta	DowodSprzedazy	DataWystawienia	BFK	TypDokumentu	MR_T	K_19	K_20	SprzedazVAT_Marza
BRAK	ABC	125/26	2026-02-01	1		1	-500.00	0.00	2250.00

### IMPORTANT NOTE

The declaration does not include the negative value of the tax base in the case of services taxed on a margin basis, in accordance with art. 119 of the Act (marked MR\_T).

Then, on the purchase side (table below), the taxpayer must record the purchase documents for goods and services that form the basis for calculating the margin, providing the counterparty's details and the purchase document number, and entering the gross value in the **ZakupVAT\_Marza** [VATPurchase\_Margin] field for the purchase of goods and services related to sales taxed on a margin basis, in accordance with art. 119 of the Act.

Table 24. The manner of presenting the settlement of margins pursuant to art. 119 of the Act in the records of tax charged for JPK\_V7M and JPK\_V7K.

NrDostawcy	NazwaDostawcy	DowodZakupu	DataZakupu	NrKSeF	ZakupVAT_Marza
1111111111	ABC	125/26	2026-02-01	1111111111-20260201-2C53E1BFBC51-E9	2250.00
2222222222	FGH	126/26	2026-02-01	2222222222-20260201-2C53E1BFBC52-E7	834.75

### Example 12

- ✓ **Supplies of second-hand goods, works of art, collectors' items and antiques, taxed on a margin basis in accordance with art. 120 of the Act – marked MR\_UZ.**

The taxpayer must record in the sales records based on the actual sales document, providing the counterparty's details and a description of the procedure (**MR\_UZ - Supplies of second-hand goods, works of art, collectors' items and antiques, taxed on a margin basis in accordance with art. 120 of the Act**), the tax base, i.e. the margin value less the tax due, and the tax value, in the fields appropriate for sales, according to the relevant tax rates.

However, the actual gross value must be entered in the **SprzedazVAT\_Marza** [VATSales\_Margin] field for the supply of goods taxed on a margin basis, in accordance with art. 120 of the Act.

Table 25. The manner of presenting the settlement of margins pursuant to art. 120 sec. 4 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K.

NrKontrahenta	NazwaKontrahenta	DowódSprzedazy	DataWystawienia	BFK	MR_UZ	K_19	K_20	SprzedazVAT_Marza
BRAK	ABC	125/26	2026-02-01	1	1	175.00	40.25	2250.00

With regard to collectors' items, if the taxpayer – with the consent of the head of the tax office – calculates the difference between the total value of supplies and the total value of purchases of a specific type of collectors' items in the settlement period, the entries in the sales records are made in the same way as in the case of MR\_T (where the tax is determined on the basis of the sum of margins obtained on individual tourism services), based on internal proofs and actual sales documents.

Table 26. The manner of presenting the settlement of margins pursuant to art. 120 sec. 5 of the Act in the records of tax due for JPK\_V7M and JPK\_V7K.

NrKontrahenta	NazwaKontrahenta	DowódSprzedazy	DataWystawienia	NrKSeF	DI	TypDokumentu	MR_UZ	K_19	K_20	SprzedazVAT_Marza
1111111111	ABC	125/26	2026-02-01	1111111111-20260201-2C53E1BFBC51-E9			1			1949.00
2222222222	FGH	126/26	2026-02-01	2222222222-20260201-2C53E1BFBC52-E7			1			5642.00
BRAK	BRAK	W/60/26	2026-02-01		1	WEW	1	1175.00	270.25	

Then, on the purchase side (table below), the taxpayer must record the purchase documents for goods and services that form the basis for calculating the margin, providing the counterparty's details and the purchase document number, and entering the gross value in the **ZakupVAT\_Marza** [VATPurchase\_Margin] field for the purchase of goods and services related to sales taxed on a margin basis, in accordance with art. 120 sec. 4 of the Act.

#### IMPORTANT NOTE

The declaration does not include the negative value of the tax base in the case of supply of goods taxed on a margin basis, in accordance with art. 120 of the Act (marked MR\_UZ).

Table 27. The manner of presenting the settlement of margins pursuant to art. 120 sec. 4 of the Act in the records of tax charged for JPK\_V7M and JPK\_V7K.

NrDostawcy	NazwaDostawcy	DowodZakupu	DataZakupu	NrKSeF	ZakupVAT_Marza
1111111111	ABC	125/26	2026-02-01	1111111111-20260201-2C53E1BFBC51-E9	1200.00
2222222222	FGH	126/26	2026-02-01	2222222222-20260201-2C53E1BFBC52-E	834.75

In the case of the purchase of goods and services related to sales taxed on a margin basis, in accordance with art. 120 sec. 5 of the Act, the taxpayer must record – on the purchase side (table below) – the documents of purchase of goods and services which form the basis for calculating the margin, providing the counterparty's details and the purchase document number, as well as entering the gross value in the **ZakupVAT\_Marza [VATPurchase\_Margin]** field. However, the surplus value of purchases of certain types of collector's items from the previous settlement period, referred to in art. 120 sec. 7 of the Act, must be recorded by the taxpayer on the basis of internal proofs.

**Table 28. The manner of presenting the settlement of margins pursuant to art. 120 sec. 5 of the Act in the records of tax charged for JPK\_V7M and JPK\_V7K.**

NrDostawcy	NazwaDostawcy	DowodZakupu	DataZakupu	NrKSeF	DI	DokumentZakupu	ZakupVAT_Marza
1111111111	ABC	125/26	2026-02-01	1111111111-20260201-2C53E1BFBC51-E9			1200.00
2222222222	FGH	126/26	2026-02-01	2222222222-20260201-2C53E1BFBC52-E			834.75
BRAK	BRAK	W/61/20	2026-02-01		1	WEW	800.75



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### Revision log

Date	Revision Description
5 January 2026	Base version of the document