



analyzes

JPK_V7M and JPK_V7K structures from July 1, 2020. Probable shift of regulations for large entrepreneurs

Tax alert (5/2020) March 11, 2020

Everything indicates that the provisions regarding the new VAT records will be moved for large enterprises to July 1, 2020. Due to the spread of coronavirus in Poland and possible difficulties in doing business, the Ministry of Development is preparing a draft Act on this matter. This is good news. Perhaps this extended time will allow to clear up a number of doubts that arise from the provisions introducing JPK_V7M and JPK_V7K.

As a reminder - a new version of JPK_V7M and JPK_V7K has been published on the BIP website (introducing cosmetic changes to the previous version). The structures have also been published as an electronic document template in the Central Repository of Electronic Document Templates (CRWDE) .

The ministry also launched a test environment for all JPK files, which will include JPK_V7M and JPK_V7K files. The test environment will allow you to check the correctness of sending JPK files through the REST API gateway.

As for the scope of records, there are still doubts, including designation of the provision of telecommunications, broadcasting and electronic services referred to in art. 28k of the Act (ie for entities / persons who are not VAT payers) for which a special " EE " tag is provided . It is not obvious whether this type of service should be marked in every situation, also when services are provided on Polish territory (i.e. also in the case of re-invoicing of telephone calls to employees) or only in the case of *cross-border services* .

It is worth noting that according to art. 28k paragraph 2, the place of taxation shall be determined on general principles (i.e. the place of establishment of the service provider), including provided that the total value of these services does not exceed the equivalent of EUR 10,000 during the tax year (or previous year). After exceeding this threshold, there may be an obligation to register for VAT in another EU country. Looking at the purpose of introducing signs for specific types of transactions, i.e. monitoring activities to which specific rules may apply, it seems that this field should indicate services that are provided to entities / persons who have no registered office or place of residence. in Poland. Assuming that the "EE" tag will be assigned only to such cases,

Another example to look out for is the appropriate assignment of the GTU tag "06". According to the description of JPK_V7M / JPK_V7K structures, the scope of goods covered by the "06" tag differs from the scope of electronics, which is covered by the obligatory split payment mechanism (e.g. it does not include the supply of televisions that are



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covered by the mandatory MPP). As a consequence, some of the deliveries will be tagged with "06" and "MPP", while others will be labeled "MPP", which is an additional challenge from the perspective of customizing the IT system.

There is also some controversy over the GTU "09" group, intended for marking supplies of medicines and medical devices - medicinal products, foodstuffs for particular nutritional uses and medical devices covered by the notification obligation referred to in art. 37av section 1 of the Act of 6 September 2001 - Pharmaceutical Law (Journal of Laws of 2019, item 499, as amended). It is worth specifying whether this mark should be used to identify medicines and medical devices for which the intention to export was actually notified to the Main Pharmaceutical Inspector, or those which are subject to the notification requirement but have not been notified.

This is only part of the doubt. In practice, the type of WEW document raises a lot of ambiguities, whether the data should be recorded for the type RO - these issues will be addressed in the next alert.

On February 20, 2020, the Ministry of Finance published an information brochure about the above structures. The above-mentioned issues are not answered there, however, it should be hoped that doubts will soon be clarified by the tax administration

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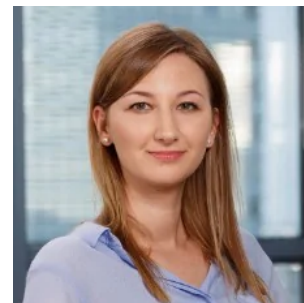


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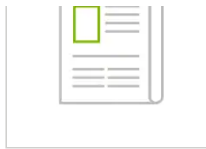
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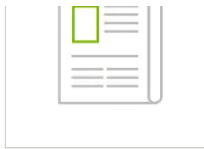
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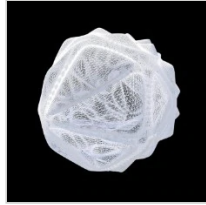


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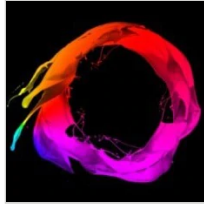
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