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## Due to the state of the coronavirus epidemic, MF is considering postponing JPK\_V7 and the new matrix

author: Łukasz Zalewski, Agnieszka Pokojska 18.05.2020, 07:11; Update: 18.05.2020, 07:12

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### TAXES RECENT

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Entrepreneurs engaged in saving businesses that have suffered as a result of coronavirus do not want to deal with the implementation of new tax solutions. The Ministry of Finance does not rule out postponing new duties.

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**Entrepreneurs engaged in saving businesses that have suffered as a result of coronavirus do not want to deal with the implementation of new tax solutions. The Ministry of Finance does not rule out postponing new duties.**

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The ministry may once again meet the expectations of entrepreneurs when it comes to the new JPK\_V7 and the matrix of VAT rates. We would like to remind you that the deadline for implementing the new JPK for large companies has already been moved from April 1 to July 1 this year. For other taxpayers, the change is expected to come into force on July 1. [The Ministry of Finance](#) has also postponed the entry into force of the new VAT rate matrix - from April 1 to July 1. Therefore, companies have one and a half months to prepare for these changes. However, they are awaiting the next postponement. There is a chance.

- Due to the state of the epidemic of coronavirus, the Ministry of Finance is considering the possibility of postponing the deadlines for the introduction of the VAT matrix and JPK\_V7 - the Ministry of Finance answered DGP's questions.

### Unprepared companies

- Postponing the deadlines for implementing the new JPK\_V7 and new matrix is desirable for all taxpayers. Many large organizations are currently working remotely, which hinders or slows down the preparation for implementation - says Krystian Łatka, tax advisor from the Institute of Tax Studies.

Zbigniew Błaszczuk, a tax advisor at TAX-US taxes and consultancy, adds that difficulties are faced in particular by micro- and small entrepreneurs, including those running accounting offices, who faced many tasks related to helping taxpayers. Companies also



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**Until when deferred**

The Ministry of Finance admits that it will inform you about the postponement date only when the appropriate decision is made.

According to Krystian Łatka, both obligations - in terms of SAF and the new matrix - should be postponed until at least January 1, 2021. Zbigniew Błaszczyk argues, in turn, that for large companies it may be January 1, 2021, but medium and small should have longer deadline, e.g. until July 1, 2021, and micro-enterprises - until January 1, 2022. Experts point out that many elements related to the implementation of JPK\_V7, as well as the matrix still raise doubts.

- They concern, among others new rules for keeping records - says Krystian Łatka. He explains that it comes to for issuing invoices for receipts, records of corrective invoices in the split payment model, recognition of documents 'other than invoices', qualifying individual services in terms of codes of new groups of goods and services (GTU) and determining the circumstances of [transactions](#) with related entities.

The ministry will inform about the postponement date only when a decision in this respect is made

- Taxpayers will therefore certainly welcome the postponement of the implementation deadline even to the end of the year - believes Łatka.

capita daniny solidarnościowej i zobowiązanie deklaracji (DSF-1)	do 30 kwietnia	do 1 czerwca
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**Postponement of deadlines for implementing new obligations / paying tribute**

source: DGP

their products in the context of the new matrix. What's more, on this occasion, it often turns out that faulty rates (excessive or understated) have been used for many years or that a company must apply for binding rate information (WIS).

- A few extra months for analyzes or obtaining

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WIS will certainly improve the taxpayers' situation - argues Krystian Łatka.

Zbigniew Błaszczak also reminds that according to the regulations, for every mistake in the new JPK file structure there is a PLN 500 penalty.

- It is not known whether e.g. incorrect marking of a transaction covered by a split payment (unnecessary), lack of an appropriate group of goods and services or marking of specific features of a transaction will not impose a fine - echoes Łatka.

Such a perspective - believes Zbigniew Błaszczak - does not have a constructive effect on entrepreneurs.

### Solidarity tribute

However, there are also such changes that have already been decided. There is more time to pay tribute to solidarity, which results from the new provisions of the 3.0 shield (Journal of Laws of 2020, item 875). Although the deadlines for submitting the 2019 declaration (DSF-1) and paying tribute (30 April) have not been postponed, the [taxpayer](#) will not incur a penalty under the Fiscal Penal Code if he submits DSF-1 and makes the payment by

collection in the secondary arrears for the previous year to paid by bank. We would like to remind you that similar solutions have already been provided for in relation to the [PIT tax return](#) for 2019.

### Online cash registers

In response to a call from entrepreneurs, the Ministry of Finance will postpone the obligation to use online cash registers for half a year. We wrote about it in DGP No. 90/2020 ("Online cash registers with half-year slip"). Our information is now confirmed by the draft changes in this respect published last week.

It shows that old devices (with an electronic or paper copy of copies) will be able to be used until the end of 2020 (and not as it was originally intended - until June 30 this year) by:

- guesthouses, hotels, restaurants and bars etc., i.e. all taxpayers who provide catering services (stationary catering establishments) - including seasonal - and short-term accommodation services,
- sellers of coal, briquette and similar solid fuels produced from coal, lignite, coke and semi-coke for heating purposes.

However, until June 30, 2021 (and not December 31, 2020), old-style cash registers will still be able to be used by [taxpayers](#) providing services:

- Hairdressing
- cosmetics and cosmetology,
- Building,
- in the field of medical care provided by doctors and dentists, legal,

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**Legal doubts**

The ordinance will be issued on the basis of art. 145b paragraph 5 of the VAT Act. However, there were voices that this provision does not entitle the finance minister to postpone the dates due to a pandemic. This is due to the fact that paragraph 5 in accordance with the interpretation principles, constitutes a development (supplement) of para. 4. This provision provides that the deadlines may be extended in the event of insufficient technical and organizational possibilities of sending data between cash registers and the Central Repository of Cash Registers. Since the repository works flawlessly and the producers offer a sufficient number of online cash registers, the condition for postponing dates did not exist.

The Ministry of Finance does not agree with this. In reply to the question, DGP explains that due to the prevailing pandemic there are not sufficient technical and organizational capabilities for sending data between cash registers and the cash register repository and it is not only about CRK's willingness to receive data from online cash registers. According to the ministry, this should also be seen from the side of taxpayers who are unable, for objective reasons, to install online cash registers at the originally required date.

- Therefore, they cannot send data to CRK. This is evidenced by appeals from representatives of entrepreneurs regarding public protection measures taken by public

to postpone the deadlines for implementing online cash registers in relation to the activities specified in the draft regulation.

### Legislative stage

Act of 14 May 2020 amending some acts in the field of shielding activities in connection with the spread of SARS-CoV-2 virus - shield 3.0 - published in the Journal of Laws item 875

Draft regulation on failure to collect default interest on unpaid solidarity levy in connection with COVID-19 - in consultations

Draft regulation on the extension of deadlines for keeping sales records using cash registers with electronic or paper copy recording - in consultations



## ZAINTERESOWAŁ CIĘ TEN ARTYKUŁ?

Zamów prenumeratę Dziennika Gazety Prawnej i korzystaj codziennie!



Author:

Łukasz Zalewski

[other author's texts »](#)



Author:

Agnieszka Pokojska

[other author's texts »](#)

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**Tags:** JPK , taxpayer , new matrix , ministry of finance , coronavirus , taxes , coronavirus in Poland

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Vind ik leuk 124 d. personen vinden dit leuk. Wees de eerste van je vrienden.




aready prepareu

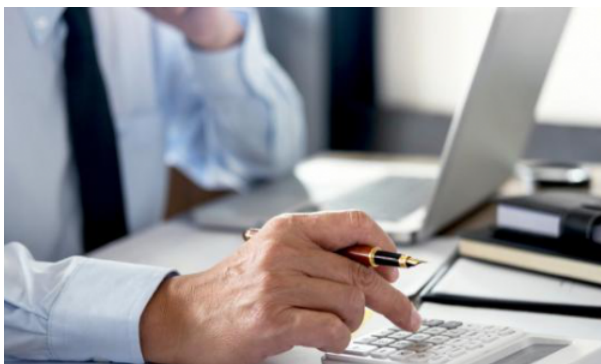
 dot Polska skłonna płacić unijne podatki

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98,00 zł

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**PIT 2020. Komentarz**



199,00 zł

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**Autor:**

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Zanim dodasz komentarz - [zapoznaj się z zasadami komentowania artykułów.](#)

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### SERWISY TEMATYCZNE

Emerytury i renty

PIT

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## Urzędnikom nie opłaca się uciekać na emerytury przed planowymi zwolnieniami

Wiceminister finansów: Reforma OFE zostanie najpewniej wstrzymana  
Sejmowa komisja za waloryzacją emerytur

---

Nowe technologie

## Wdowiec nie płaci PIT od zwrotu udziałów

1 czerwca to tegoroczny termin na PIT. Uwaga, niektóre formularze można już tylko skorygować  
Programista skorzysta z IP Box, jeżeli płaci składki ZUS

---

Energetyka

## KE analizuje odpowiedź polskiego rządu w sprawie prezesa UKE

Anulowanie na pożegnanie  
Chyba na zawsze zamieszkamy w sieci

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Education

## Ingerencja rządowa w wybór dostawcy sprzętu 5G nie powinna naruszać prawa i interesu konsumenta [OPINIA]

## PKN Orlen jest zainteresowany projektem w Ostrołęce tylko w technologii gazowej

Rekompensaty za prąd mają być systemowe, a nie dorażne

## Müller: Everything should be back to normal from next school year

Most students will study remotely by the end of the academic year

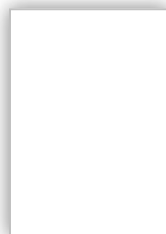
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