New approach to SAF-T structure for VAT - JPK_VAT corrections rules in 2018

13 November 2017

Overview

The e-services Competence Centre at the Tax Administration Chamber in Łódź, designated for answering SAF-T-related questions informs that according to the current position of the Ministry of Finance, the new structure of the JPK_VAT (3) will apply from January 2018.

Therefore, all SAF-T for VAT – JPK_VAT related to periods from July 2016 up to December 2017 (including corrections) submitted until 31 January 2018 are to be filed using the old VAT – JPK_VAT (2) structure.

Detail information

On 13th October 2017, the Ministry of Finance published on its website a new version of the SAF-T structures for VAT - JPK_VAT(3) along with information that the new structures will be effective as of 1 January 2018.

The Ministry of Finance also informed that SAF-T structures for VAT - JPK_VAT for the period from September until December 2017 should be sent in accordance with the currently binding SAF-T structures for VAT - JPK_VAT (2).

Corrections of SAF-T structure for VAT rules

Because of the lack of information on SAF-T structures for VAT - JPK_VAT correction rules in 2018, we asked a question on this matter to the E-services Competence Centre in the Tax Administration Chamber in Łódź designated to answer questions related to SAF-T.

How to correct the SAF-T structure for VAT in 2018

The E-services Competence Centre informed us that SAF-T structures for VAT - JPK_VAT corrections should be submitted in accordance with the scheme valid at the time of the correction, and not according to the original SAF-T schemes that are being corrected.

Furthermore, the Centre has pointed out that corrections submitted after 1st January 2018 should already be made in the format defined in the new logical structure, i.e. JPK_VAT (3) made available by the Ministry of Finance.

Doubts regarding corrections rules

The response provided meant in practice that SAF-T for VAT – JPK_VAT for December 2017 (the submission deadline of 25 January 2018) should be submitted in accordance with the existing JPK_VAT (2) structure, but corrections of these files submitted after 1 January 2018 should already be filed in the format specified in the new logical structure of JPK_VAT (3).

In this light, we referred the question again to the e-services Competence Centre on the corrections rules for SAF-T in January 2018.

A new corrections rules of SAF-T structure for VAT

The e-services Competence Centre informed us that according to the current position of the Ministry of Finance, the new structure of JPK_VAT (3) will apply from January 2018. Therefore, all SAF-T for VAT – JPK_VAT related to periods from July 2016 up to December 2017 (including corrections)
submitted until 31 January 2018 are to be sent on the old structure of SAF-T for VAT – JPK_VAT (2).

However, all SAF-T for VAT – sent after 31 January 2018, including corrections concerning periods from July 2016 up to December 2017, are to be sent in accordance with the new structure (version 3).

How we can help

PwC holds a dedicated application, Taxolite as well as a comprehensive methodology for the implementation of the SAF-T, helping enterprises to comply with the technical and legal requirements, having regard to the SAF-T guidelines issued by the Ministry of Finance.

Are you looking for a new SAF-T solution?

Our support may include implementing Taxolite (cloud or On premise) application. Its functionalities include:

• VAT reporting (preparation of JPK_VAT and VAT returns),
• creation and testing of other JPK structures (accounting books, bank statements, warehouse inventories, invoices),
• preparation of other tax calculations and tax returns (such as: CIT-8, PIT-8C, IFT, ORD-U).

If you already have a solution for SAF-T-JPK

The scope of our support may also include:

• testing of JPK files - checking technical compatibility and substantive tests,
• verification of data mapping for JPK structures.

If you are looking for other kinds of support

The scope of our support may also include:

• advise with regard to interpretation of the JPK requirements,
• JPK workshops - workshops or consultations concerning JPK requirements and possible reporting concepts.

Let’s talk

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