INFOR LN: STANDARD AUDIT FILE. JPK V7M/V7K – DEFINING RELATIONSHIPS FOR COMMODITY GROUP CODES

Preparation: S&T Services Polska
Publication date: 3 March 2020

Version Control Chart			
Version	Date	Changes	Author
1.0	2020-03-02	First draft of the document	Anna Duda
1.1	2020-03-03	QA	Anna Filipek

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Legal Basis

Pursuant to the Polish Act amending the Act on the Goods and Services Tax and other Acts, changes were introduced to the Polish Act of 11th March 2004 on the Goods and Services Tax (Polish Journal of Laws of 2018, Item 2174, as amended), with the purpose of replacing the existing VAT-7 and VAT-7K goods and services tax declarations with a new JPK *[SAF]* file. The new files shall contain information allowing for the replacement of the electronic VAT declaration and JPK_VAT files that have been submitted to this date.
The new SAF file will be an electronic document, common to VAT declarations and VAT registers. The deadline for submitting the file will be the same as for filing VAT declarations (the same so-called scheme for VAT declarations and registers). Taxpayers settling their taxes on a monthly basis shall file one document consisting of the declaration and register part, whereas taxpayers following the quarterly mode of settlement will also submit their SAF files for monthly periods, but for the first two months of each quarter, the declaration part will not have to be filled.

The SAF file, which also encompasses parts related to the VAT declaration and VAT registers, will be filed by all active taxpayers registered for VAT for the following periods:

- from 1st April 2020 – obligatory for large enterprises, optional for other taxpayers,
- from 1st July 2020 – obligatory for all taxpayers.

From 1st July 2020, you will only be able to file the VAT-7 and VAT-7K declarations in the form of the new SAF file.

For the corrections of declarations and registers filed for settlement periods preceding settlement under the new rules, you should follow the legal regulations applicable for the period for which the correction of declaration or register is submitted (i.e. corrections of declarations and JPK_VAT submitted according to the previous rules are also submitted according to those rules).

There will be two variants of the new SAF file:

- **JPK_V7M** – for taxpayers settling their goods and services tax **on a monthly basis**,
- **JPK_V7K** – for taxpayers settling their goods and services tax **on a quarterly basis**,

SAF Commodity Group Codes

You should review the existing transactions in tax reporting as to the new designations for commodity group/procedure codes.

The identification should take place on the following levels:

- items,
- item groups,
- transaction types,
- tax codes,
- business partners.

You should identify all the specific transactions and procedures that will be subject to the new designations (therefore, it does not apply to all transactions and procedures – those which are not subject to the designations will remain undefined on the level of default data for generating the SAF).

The identification can be already performed, using the sessions listed below. The number of elements to be identified may be extensive, depending on the type of business.

<u>Note regarding the split payment designation</u>: according to the *Information Brochure regarding the SAF_VAT structure with the declaration*, published by the Polish Ministry of Finance, the split payment designation should only be included in sales and purchase invoices that according to the obligation are subject thereto:

MPP	The transaction is covered by the <u>obligation</u> to use the split payment mechanism. The MPP designation must be used for invoices with the gross amount exceeding PLN 15,000.00 that document the delivery of goods or provision of services listed in Annex no. 15 to the Act.

Therefore, it does not concern:

- sales and purchase invoices, even if they have been paid using the split payment method,
- sales invoices, even if the "Split payment mechanism" designation has been printed on them unnecessarily,

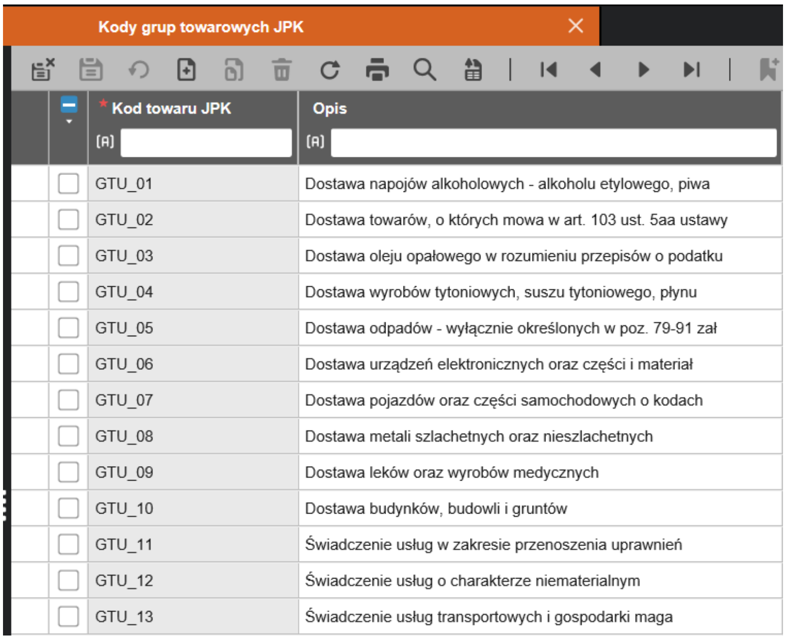
if they do not meet the above-mentioned obligation.

However, it does concern sales invoices which are not marked with the "Split Payment Mechanism" designation, but that are subject to the above-mentioned obligation

SAF Commodity Group Codes (lppol7106m000)

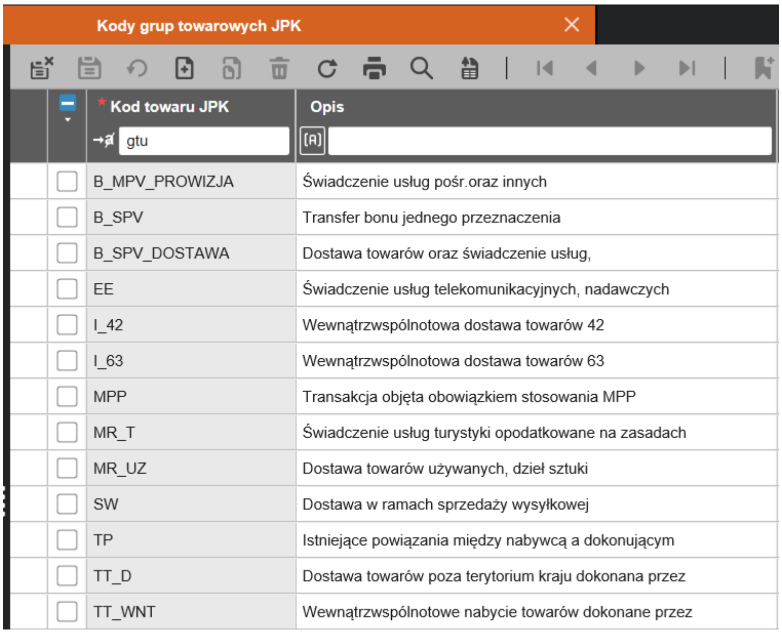
This session contains a list of current commodity group codes and procedures. The designations are used for sales (26 designations) and purchases (2 designations) and will be moved from invoice lines to the level of invoice headers for the needs of JPK V7M/V7K.

The list can be imported from Additional Files with an option available in this session (**Actions** menu, **Import SAF Commodity Group Codes** option).



Kody grup towarowych JPK

Kod towaru JPK	Opis
GTU_01	Dostawa napojów alkoholowych - alkoholu etylowego, piwa
GTU_02	Dostawa towarów, o których mowa w art. 103 ust. 5aa ustawy
GTU_03	Dostawa oleju opałowego w rozumieniu przepisów o podatku
GTU_04	Dostawa wyrobów tytoniowych, suszu tytoniowego, płynu
GTU_05	Dostawa odpadów - wyłącznie określonych w poz. 79-91 zał
GTU_06	Dostawa urządzeń elektronicznych oraz części i materiał
GTU_07	Dostawa pojazdów oraz części samochodowych o kodach
GTU_08	Dostawa metali szlachetnych oraz nieszlachetnych
GTU_09	Dostawa leków oraz wyrobów medycznych
GTU_10	Dostawa budynków, budowli i gruntów
GTU_11	Świadczenie usług w zakresie przenoszenia uprawnień
GTU_12	Świadczenie usług o charakterze niematerialnym
GTU_13	Świadczenie usług transportowych i gospodarki maga



Kody grup towarowych JPK

Kod towaru JPK	Opis
B_MPV_PROWIZJA	Świadczenie usług pośr.oraz innych
B_SPV	Transfer bonu jednego przeznaczenia
B_SPV_DOSTAWA	Dostawa towarów oraz świadczenie usług,
EE	Świadczenie usług telekomunikacyjnych, nadawczych
I_42	Wewnątrzwspólnotowa dostawa towarów 42
I_63	Wewnątrzwspólnotowa dostawa towarów 63
MPP	Transakcja objęta obowiązkiem stosowania MPP
MR_T	Świadczenie usług turystyki opodatkowane na zasadach
MR_UZ	Dostawa towarów używanych, dzieł sztuki
SW	Dostawa w ramach sprzedaży wysyłkowej
TP	Istniejące powiązania między nabywcą a dokonującym
TT_D	Dostawa towarów poza terytorium kraju dokonana przez
TT_WNT	Wewnątrzwspólnotowe nabycie towarów dokonane przez

FIELD:	DESCRIPTION:
SAF Commodity Code	A code compliant with the list provided by the Polish Ministry of Finance in the schemes for JPK_VDEK.
Description	Short description of the commodity group code.
Tax Origin	Indication whether the designation should only concern: • sales, • purchases, • or both. For JPK5, you should enter a definition for: • MPP – designations for the split payment mechanism. **Tax Origin** can be **Sales** or **Not Relevant** • Empty code – for a new means of transport. You should add a separate blank commodity group code, label it as “New Means of Transport” and select the **Tax origin** = **Not Relevant**. In the relationships defined therein, you should select the option **“New Means of Transport”**. Therefore, these designations and definitions must be prepared consistently for both JPK5 and JPK V7M/V7K.

After accessing a record of a SAF commodity group code, a session with assignment details is started.

The session allows for defining relationships between:

- item groups
- items
- tax codes
- transaction types
- business partners

and commodity group codes (commodities and procedures).

Defined elements must be added manually via the zoom option. One element may be assigned to multiple commodity group codes, if applicable.

FIELD:	DESCRIPTION:
SAF Commodity Code	A code compliant with the list provided by the Polish Ministry of Finance in the schemes for JPK_VDEK.
Description	Short description of the commodity group code.
Tax Origin	Indication whether the designation should only concern sales, purchase, or both.
Text	Full description of the SAF commodity group code.
Assignments	
Tax Origins	Default origins, according to code settings.
Item Group	Code and description of the item group. Zoom to the session **Item Groups** (tcmcs0123m000).

Item Code	Code and description of the item to which the definition applies. Zoom to the session **Items** (tcibd0501m000).
Item Code	Tax country and code. Zoom to the session **SAF Tax Rates** (lppol7101m000).
Transaction Type	Type of accounting transaction. Zoom to the session **SAF Invoice Defaults** (lppol7103m000).
Business Partner	Code and name of the business partner. Zoom to the session **Business Partners** (tccom4500m000).
New Means of Transport	Designation for items constituting new means of transport, only for a special blank code, only for JPK5. For items marked in this way, the information will be copied to the header data of SAF sales invoices, and from there – to the JPK5 XML, or more specifically – to the **P_22** tag. This designation is important for intra-community supply of new means of transport.

The prepared set of definitions will be used in the further part of the solution supporting new requirements for the Standard Audit File. The further solution will be delivered with the new release.