

INFOR LN: STANDARD AUDIT FILE. NEW JPK5 VERSION – DOCUMENTATION UPDATE

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Version Control Chart

Version	Date	Changes	Author
1.0	2019-12-04	First draft of the document	Anna Duda
1.1	2019-12-05	QA and formatting	Anna Filipek
1.2	2020-03-02	Update	Anna Duda
1.3	2020-03-03	QA	Anna Filipek

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Introduction

From 1st November 2019 (or, in practice, from 3rd December 2019), a new, third version of the JPK_FA scheme – Standard Audit File for reporting (sales) invoices – is in force.

Invoices issued prior to this date will also be reported according to JPK_FA(3).

Pursuant to the document issued by the Polish Ministry of Finance – *Broszura informacyjna dot. struktury JPK (3) [Information Brochure Regarding the SAF (3) Structure]* – changes apply to the following details:

Several significant changes have been introduced to the JPK_FA(3) structure in comparison to JPK_FA(2), in particular:

- introduced support for VAT invoices in multiple currencies;
- changed the way advance and settlement invoices are reported;
- added an additional optional element to advance invoices – **Zamowienia** [Orders].

Streamlining and clarifications

Added a description of the **KodUrzedu** [TaxAuthorityCode] element: “Code of the tax authority applicable for the Taxpayer submitting JPK_FA”. When submitting the SAF structure at the request of the Head of the Customs and Tax Office, in the **KodUrzedu** [TaxAuthorityCode] field, you should enter the code of your **tax office**.

In the **Podmiot1** [Entity1] element, you can now specify foreign addresses if the JPK_FA file is submitted by foreign taxpayers.

In the fields **P_4B** and **P_5B** (numbers of the parties to the transaction) descriptions were added for clarification, making it clear that they also constitute numbers in simplified triangular transactions.

Added field **P_18A** which can have the following values: true or false, indicating whether an invoice constitutes a proof of a transaction in which the split payment (MPP) mechanism is applicable. This field is obligatory, i.e. if a VAT invoice is not a proof of a split payment-related transaction, the value of this field is false.

Added field **P_22** which can have the following values: true or false, indicating that the invoice is a proof of an intra-community transaction for the supply of new means of transport (NMT). Before, the JPK_FA(2) structure only included the P_22A, P_22B, and P_22C fields, all of which remain unchanged. These three fields contain details related to NMT and are optional.

The **P_106E_3** field, previously optional, is now mandatory. In the JPK_FA(2) structure, the merchandise margin indicator was optional. Currently, this indicator is obligatory, just as all other indicators (including the one for tourism services margin), i.e. if an invoice does not concern the merchandise margin procedure, the value of this field is false.

Deleted the element **StawkiPodatku** [TaxRates].

Advance and settlement invoices

Deleted the fields **ZALZaplata** [*ADVPayment*] and **ZALPodatek** [*ADVTax*] from the **Faktura** [*Invoice*] element.

In the **Faktura** [*Invoice*] element, a new field **NrFaZaliczkowej** [*AdvanceInvoiceNo*] is added, related to the numbers of previous advance invoices with the description "For the invoice mentioned in Art. 106f Section 3 and 4 of the Act – numbers of previous advance invoices". This field must be filled in the case of settlement invoices issued after the supply of goods or performance of services and for the last of the advance invoices if the total amount of advance invoices covers the entire payment for the ordered goods or services.

Changed the description of the field **RodzajFaktury** [*InvoiceType*]:

- **ZAL**: Invoice documenting the receipt of payment or part thereof before the performance of the activity and invoice issued pursuant to Art. 106f Section 4 of the Act. The **ZAL** indicator pertains to advance invoices (including the last of the advance invoices issued before the supply of goods or performance of services if the total amount of advance invoices covers the entire payment for the ordered goods or services).
- **VAT**: Generic invoice and invoice issued pursuant to Art. 106f Section 3 of the Act. The change consists in including this designation for settlement invoices (issued after the delivery of goods or performance of services in cases when an invoice confirming the receipt of an advance payment was issued before the supply of goods/performance of services).

New nodes: **Zamowienie** [*Order*] and **ZamowienieCtrl** [*OrderCtrl*]

Added new optional nodes, **Zamowienie** [*Order*] and **ZamowienieCtrl** [*OrderCtrl*], applicable for advance invoices.

In the case of advance invoices (those which have the "ZAL" indicator in the **RodzajFaktury** [*InvoiceType*] field, these elements replace the fields **FakturaWiersz** [*InvoiceRow*] and **FakturaWierszCtrl** [*InvoiceRowCtrl*]. Note: for advance invoices, the nodes **FakturaWiersz** [*Invoice Row*] and **FakturaWierszCtrl** [*InvoiceRowCtrl*] are left unfilled.

Foreign currency invoices

Deleted the **DomyslnyKodWaluty** [*DefaultCurrencyCode*] element from the **Naglowek** [*Header*] element and added the fields **KodWaluty** [*CurrencyCode*] in the **Faktura** [*Invoice*] element, thus allowing you to specify foreign currencies for each invoice in the file, so that **you can now submit invoices in multiple currencies within one file**.

Modified the descriptions of the amount fields in the **Faktura** [*Invoice*] element:

- **P_13_x** – net amounts according to procedures/rates,
- **P_14_x** – tax amounts according to specific rates,
- **P_14_xW** – tax amounts according to specific rates in PLN in the case of foreign currency invoices,
- **P_15** – total amount.

In the case of advance invoices, this applies to the net amount, tax calculated according to the formula for the advance payment, and the received advance payment amount, respectively.

Added a description in the node **Faktura** [*Invoice*]: "Sales and tax amounts are filled in the currency in which the invoice is issued, except for the fields in which the tax amounts were calculated according to Art. 31a in connection with Art. 106e Section 11 of the Act". For invoices issued in foreign currencies, the fields **P_13_x**, **P_14_x** are filled in a foreign currency.

Added optional fields **P_14_1W**, **P_14_2W**, **P_14_3W**, **P_14_4W** concerning tax rates (successively: 23%, 8%, 5%, 4%) converted into PLN if the invoice is issued in a foreign currency. These fields are not applicable for invoices issued in PLN.

Changed the description of the element **FakturaWiersz** [*InvoiceRow*] to: List items of the invoices in the currency in which the invoice was issued". In the case of foreign currency invoices, amounts in the fields of the node **FakturaWiersz** [*InvoiceRow*] are specified in a foreign currency.

Other changes

In the node **Naglowek** [*Header*]:

- in the element **KodFormularza** [*FormCode*], the attribute **KodSystemowy** [*SystemCode*] has been changed to JPK_FA(3),
- element **WariantFormularza** [*FormVariant*] now has the value of 3,
- in the elements **DataOd** [*DateFrom*] and **DataDo** [*DateTo*], the data type has been changed from etd:TData to tns:TData.

In the node **Podmiot1** [*Entity1*]:

- in the element **IdentyfikatorPodmiotu** [*EntityIdentifier*], the element type has been changed from „etd:TIdentyfikatorOsobyNiefizycznej" to „etd:TIdentyfikatorOsobyNiefizycznej1",
- in the element **AdresPodmiotu** [*EntityAddress*], the element type has been changed from "etd:TAdresPolski" to "etd:TAdresPolski1".

In the node **Faktura** [*Invoice*]:

- deleted the attribute **typ** [*type*],
- in the elements **P_1** and **P_6**, the element type has been changed from etd:TData to tns:TDataT,
- deleted the field **P_14_5** which was always zero.

In the node **FakturaWiersz** [*InvoiceRow*]:

- deleted the attribute **typ** [*type*],
- changed the description of the node **FakturaWiersz** [*InvoiceRow*] to: List items of the invoices in the currency in which the invoice was issued".

The changes listed above have been implemented to the JPK_FA functionality in Infor LN.

Details of the changes

New sessions/fields

SAF Commodity Group Codes (lppol7106m000)

This session contains a list of commodity group codes introduced by the Polish Ministry of Finance for the new JPK_VDEK declaration. It has already been added for Infor LN, as assignments must be introduced for commodity group codes. Details are available in a separate session description.

In JPK5, they are used for items constituting new means of transport and ones that are subject to the split payment mechanism.

The session is available in the SAF **Master Data** menu.

FIELD:	DESCRIPTION:
SAF Commodity Code	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. <u>For JPK5</u> , you should enter a definition for: • <u>MPP</u> – designations for the split payment mechanism. Tax Origin can be Sales or Not Relevant • <u>Empty code</u> – 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”.

You can use the option **Import SAF Commodity Groups** in the **Specific/Actions** menu to automatically retrieve the current list of codes. The list is provided together with the patch as an Additional File.

After accessing a record of a SAF commodity group code, a session containing code details and assignments is started.

This session includes mapping for the new SAF commodity group codes translated into item groups, items, tax codes, transaction types, or business partners.

In the session, you should enter elements selected from the ones mentioned above for which designations from the code list must be applied. For the purpose of JPK5, you must only add those elements that must be marked as new means of transport and/or those which are subject to the split payment mechanism.

The defined elements must be added manually. 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 the 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 populated 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.

Installment Lines (lppol7527m000)

A new session, visible only as a tab in the sessions **SAF Invoices – Details** (lppol7620m000) and **SAF Invoices by Period** (lppol7621m000).

It contains details of the sales order based on which the advance invoice is issued. The session is filled when generating JPK5 only for invoices, for which the field **Invoice Type** has the value **Advance Invoice**. It is not filled for advance invoices created as manual sales invoices. All details are retrieved from the invoicing data and from the details of the sales order based on which the advance invoice is issued.

Note: In the **Installment Lines** session, only those fields are filled which are necessary in the context of providing data for the XML (there are more fields, and if they are not needed in the XML for JPK5, they are given values of 0,00 – this applies to the tabs **Home Currency** and **References**).

Note 2: In the **Installment Lines** session, data are only filled for invoices of the **Advance Invoice** type and ones that are indeed advance invoices. For final invoices settling advance payments, **Installment Lines** data are not filled. For the requirements of JPK5, final invoices must be issued under a different transaction type than advance invoices, so that in the SAF file they can be marked as Typ faktury [Invoice type] = **Faktura VAT [VAT invoice]**.

In the **Installment Lines** viewed in the session **SAF Invoices – Details**, you can manually add new lines or modify existing ones. It is mandatory to fill only the fields that are reported in the JPK5 XML. Records are added in a separate window opened for this purpose. When generating JPK 5 with the option **Overwrite** selected, manually added records are not deleted nor overwritten (they are distinguished by the field Order Origin = **Not Relevant**). Manual installment lines can be deleted directly in the session **Installment Lines** from the level of the session **SAF Invoices – Details** (Ippol7620m000).

Description of mandatory fields only:

FIELD:	DESCRIPTION:
Source Company	Number of the company from which the order originates.
Order Number	System number of the order to which the advance invoice applies.
Order line	Number of the order line.
Currency	Code of the currency.
Item Code	Code and description of the item on order. Only the description is copied to the JPK5 XML. P_7Z Tag.
Amount	Order amount. P_BZ Tag.
Price Unit	Unit for the item/service. P_8AZ Tag.

Price	Gross price.
Net Price	Net unit price. P_9AZ Tag.
Net Amount	Value excluding the tax amount. P_11NettoZ Tag.
Tax Amount	Tax amount for the commodity/service. P_11VatZ Tag.
Tax Rate	Rate for the tax code. P_12Z Tag.

New fields – SAF Invoices – Details (lppol7620m000)

In the headers of the sessions **SAF Invoices – Details** (lppol7620m000) and **SAF Invoices by Period** (lppol7621m000), the following fields have been added:

- **Numbers of Previous Advance Invoices** – this field is filled when generating JPK5 only for final invoices settling earlier advance invoices within the same order. This field can be modified. The value is populated to the **NrFaZaliczkowej** [*AdvanceInvNumber*] tag.
- **Split Payment** – a **Yes/No** field, filled when generating JPK5. The information about split payment on the invoice is retrieved from the definition in the session **SAF Commodity Group Codes** (lppol7106m000). This field can be modified. The value is populated to the **P_18A** tag.

Changes in generating JPK5

Generating data for JPK5 has been extended with additional details pertaining to sales orders for which advance invoices were issued.

The **Overwrite** option now also covers the **Invoice Type** field. After changing this setting for a specific transaction type in the session **SAF Invoice Defaults** (lppol7505m000), regenerating JPK5 with the Overwrite option enabled will accordingly update the field **Invoice Type** in the invoice header of the SAF file.

Regenerating does not cover purchase invoices – they are excluded from JPK5 when creating the XML file, but still on the same basis – i.e. on the basis of the **Not Applicable** option for purchase transaction types in the session **SAF Defaults**.

Changes in exporting JPK5 to XML

Scheme change

With this software patch, a new version of the JPK_FA structure is provided which does not require any additional action from the User. After installing the patch, an XML file compliant with the new version will be created every time JPK5 is exported,. This will cover all the points listed in the information brochure pertaining to the changes of tag descriptions, mandatory tags etc.

Additional ranges for creating XMLs

Due to the demand, the session **Export SAF5 (SAF Invoices)** (lppol7400m500) has been supplemented with two new ranges based on which you can narrow down data in the JPK5

XML. These are the ranges of document dates and sales dates. They are still linked to the period range, therefore, when exporting, you should pay attention to all restrictions as to the periods (the XML is only populated with invoices meeting the conditions of all the above-mentioned ranges).

Other functionality changes

With this patch, several additional enhancements have been introduced resulting from the User's requests:

- Corrected the way tax number-related tags (country and number) are populated if the tax number is 0.
- Price amounts in JPK5 lines have been limited to two decimal places so that the price XML tag can have the same amount format.
- Corrected the way paid advance amounts are populated for advance invoices.

Additional information

The patch introduces several new tables, fields, an Additional File, and changes to scripts. After installing, you must perform all the required steps for the update of the SAF functionality (creating tables for lppol, conversions etc.)

After that, it is recommended to regenerate and overwrite all documents for which the **Document Type** is **Advance Invoice** (in order to retrieve data for sales orders).

In this version of the scheme, you may once again include invoices with different currencies in one file (a new tag is added in which the tax amount in PLN is indicated, and the way of retrieving amounts to tags with invoice header amounts is changed – from PLN amounts to foreign currency amounts). However, we have not brought back the ability to create one file for a range of data – there are still as many XML files created as there are invoices in a specific period. Below is the information about this range from the Information Brochure of the Polish Ministry of Finance: *In the new version of the JPK_VA structure, variant 3, foreign currency invoices may be prepared in one file for different currencies*. This denotes a possibility, but not an obligation, so for now the solution remains as it was developed for version 2 of JPK_FA.