STANDARD AUDIT FILE: JPK_VAT WITH DECLARATION IN INFOR LN

Version	Date	Changes	Author
1.0	1.05.2020	Document created	Anna Duda
1.1	6.05.2020	Approval	Maciej Sitko, Paweł Andruchowycz

TABLE OF CONTENTS

What does the presentation entail?

INTRODUCTION

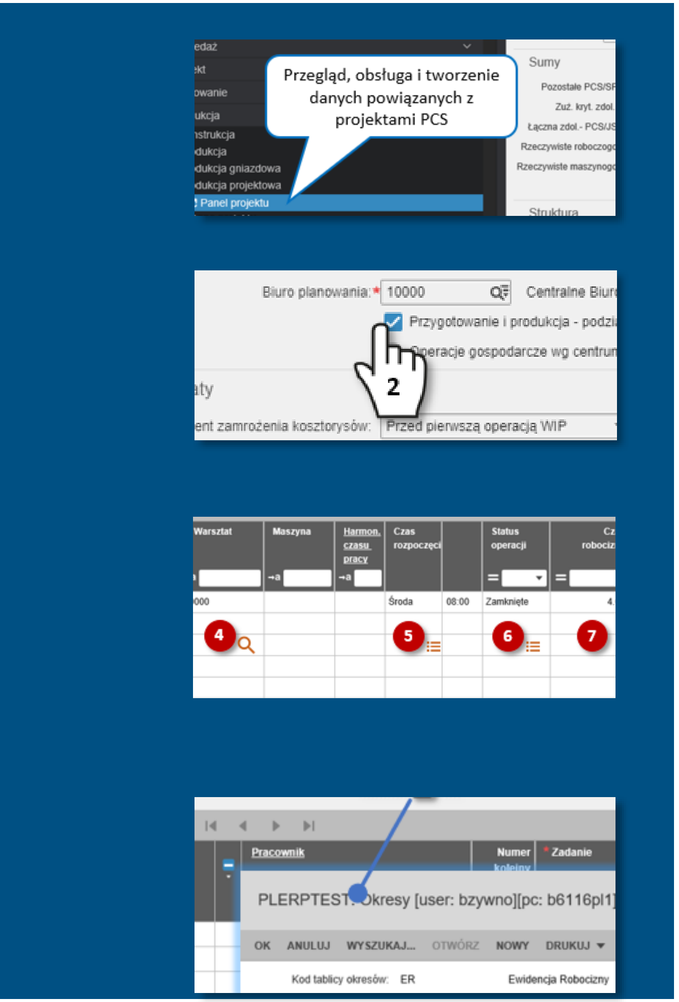
What is the purpose of this presentation?

- This presentation is aimed at guiding the User through the new elements in the Standard Audit File functionality, so that he can efficiently perform the following tasks:
  - add the required definitions and configure the parameters
  - prepare and verify data in the Register
  - prepare the Declaration
  - create a new XML file for JPK_VAT with the Declaration
- Full description of all sessions, fields, and specific cases is available in the Standard Audit File Documentation.

Note: the new tax reporting form is formally known as **JPK_VAT with declaration**, and the file names are **JPK_V7M** and **JPK_V7K**. To easily distinguish between the existing and the new files, we will use the following working names: **JPK_VDEK** or **VDEK**.

INTRODUCTION

Used designations



- In the bubble-shaped tooltips, we have described menu items and selected fields in the sessions.
- The hand-shaped cursors indicate actions which require initiating specific system options by clicking. The applicable sequence is indicated by numbers in the cursors.
- The circular symbols 1 indicate fields in which you must enter specific data. The applicable sequence is indicated by the numbers within. Icons with a magnifying glass symbol 1 indicate the ability to make a selection after expanding the field, while icons with a list symbol 1 identify selection from a drop-down list.
- Sessions opened after expanding a field are surrounded by a blue border and are accompanied by an arrow.
- In the notes to selected slides, you can find additional explanations and comments (usually with a * reference).

PREPARING VDEK – SEQUENCE OF OPERATIONS

01.

CONFIGURE

Configure the VDEK parameters – once in the beginning and then for new transactions, as required.

02.

PREPARE JPK_VAT

Prepare the JPK_VAT (JPK4) Register as before. Do not create an XML for JPK_VAT.

03.

CREATE A VDEK HEADER

Navigate to the new VDEK-handling session and create a header for a specific month.

04.

REGISTER

Generate and verify Register data – including the new designations

05.

APPROVE THE REGISTER

Accept the Register entries to obtain the Declaration amounts.

06.

VERIFY THE DECLARATION

Verify the calculated amounts in the Declaration and fill in the fields that are not completed automatically.

07.

APPROVE THE DECLARATION

If everything has been prepared and verified, approve the Declaration.

08.

CREATE THE XML

Export the Register and Declaration to XML.

CONFIGURATION

Details

Quarterly or monthly Declaration

Document type designations

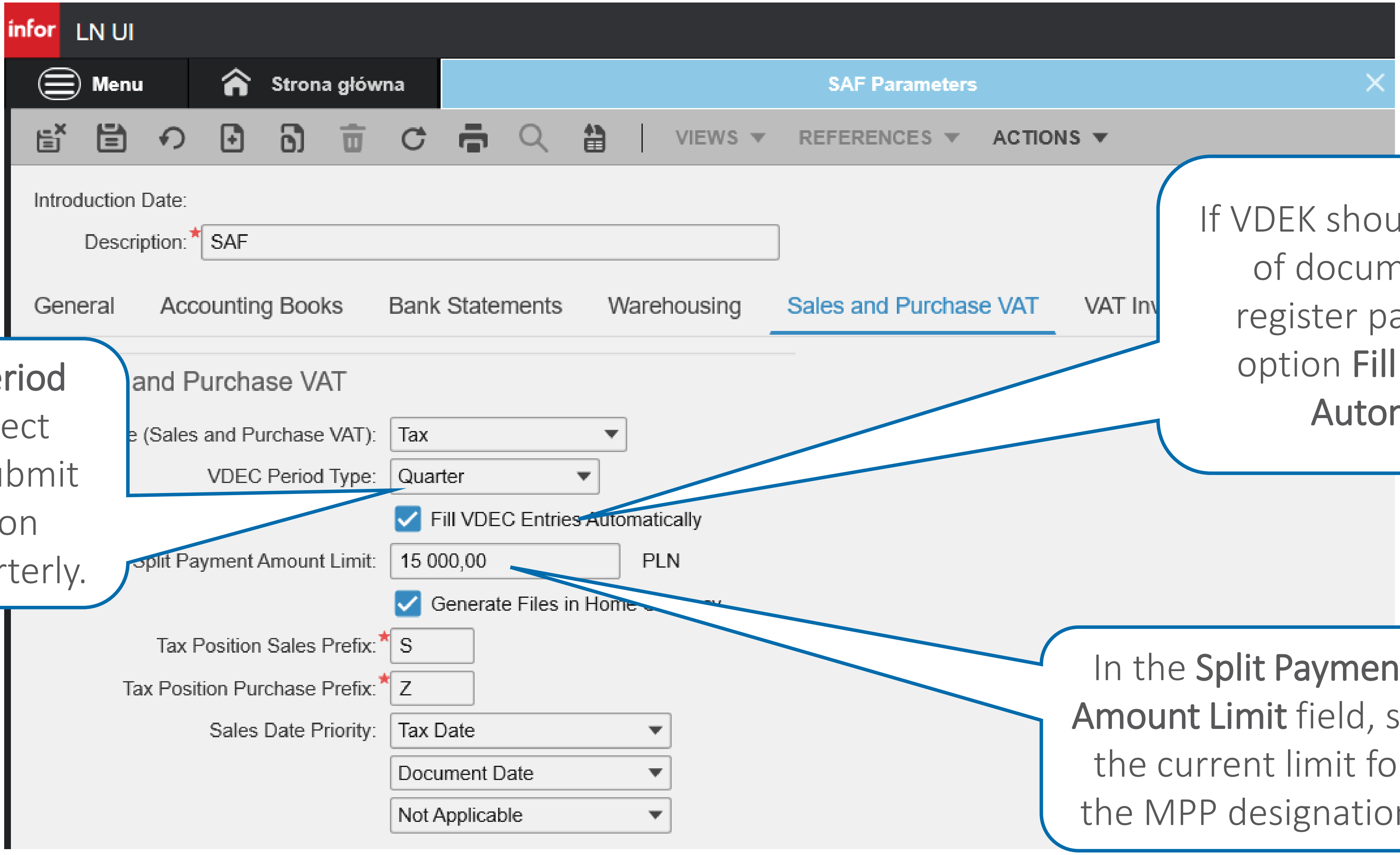
Commodity group code designations

Bad debt relief

- The type of declaration* – monthly or quarterly – is set in the **Sales and Purchase VAT** tab of the **SAF Parameters** session.
- Specific types of documents are marked on the level of transaction type in the session **SAF Invoice Defaults**.
- Newly introduced codes for commodity groups and procedures are entered by mapping transactions on the level of item groups, items, tax codes, transaction types, and business partners in the session **SAF Commodity Codes**.
- When using bad debt relief in accounts receivable**, an appropriate transaction type designation is set in the session **SAF Invoice Defaults**.

CONFIGURATION

SAF Parameters – new options



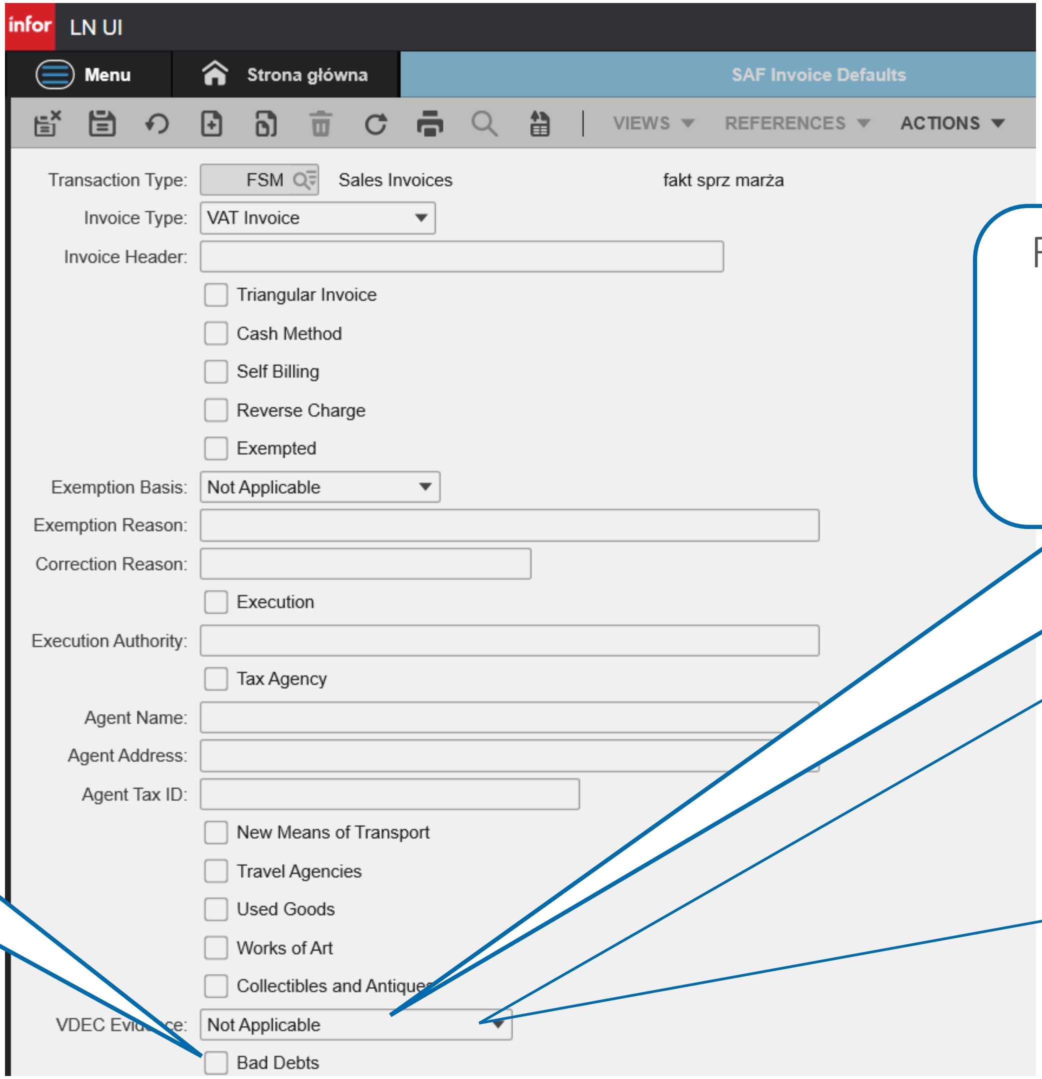
In the **VDEK Period Type** field, select whether you submit the declaration monthly or quarterly.

If VDEK should prompt a list of documents for the register part, select the option **Fill VDEC Entries Automatically.**

In the **Split Payment Amount Limit** field, set the current limit for the MPP designation.

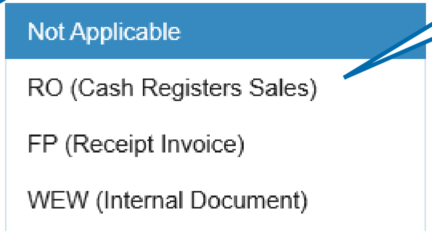
CONFIGURATION

SAF Invoice Defaults – new options

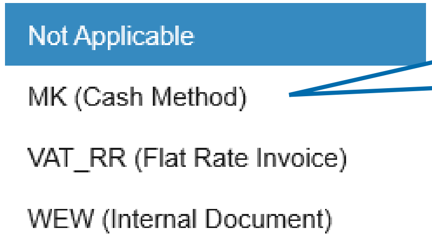


From the drop-down list, select the appropriate **VDEK Evidence** if it concerns the specific transaction type.

Types for sales



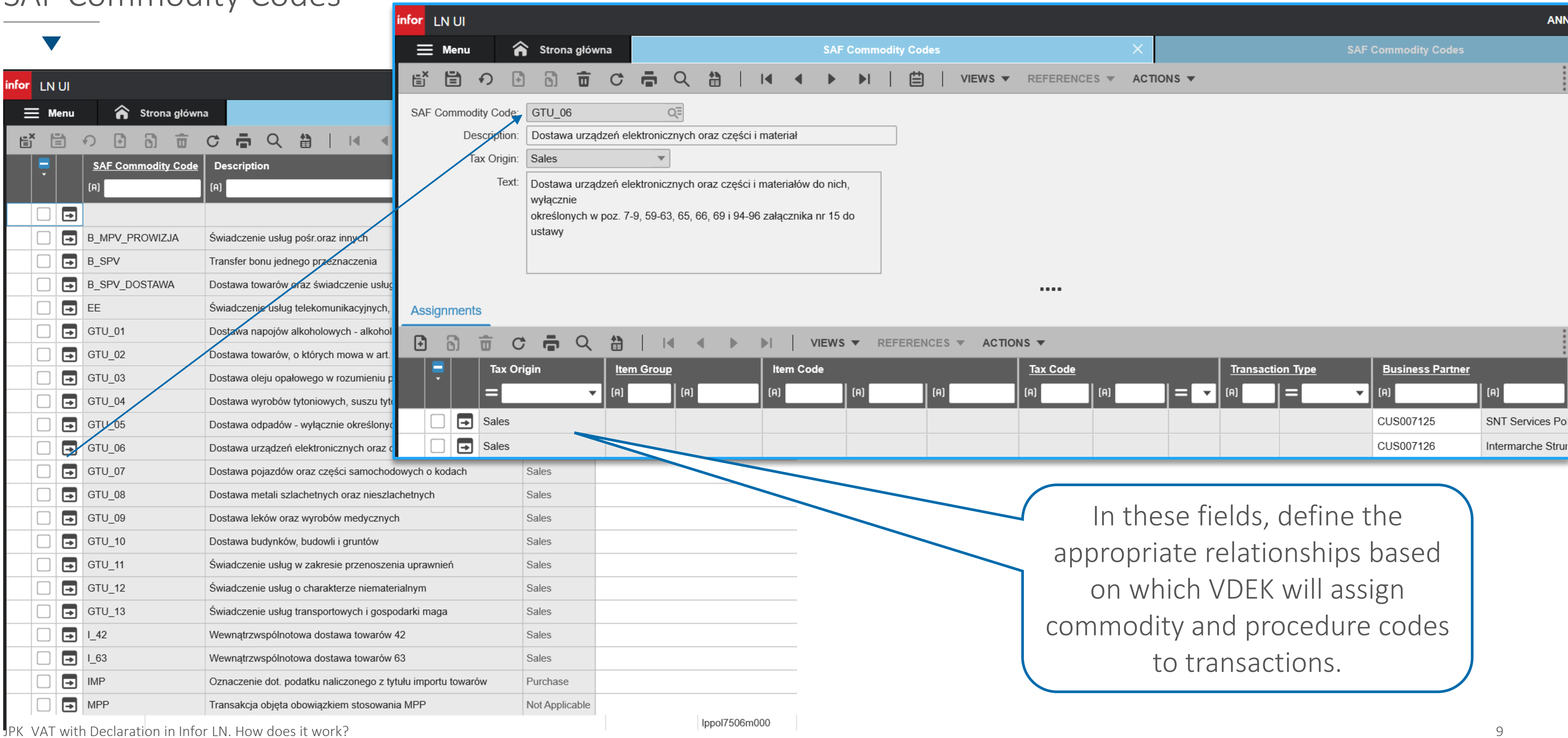
Types for purchase



Select the **Bad Debts** option for transaction types used to post transactions pertaining to bad debt relief.

CONFIGURATION

SAF Commodity Codes



In these fields, define the appropriate relationships based on which VDEK will assign commodity and procedure codes to transactions.

CONFIGURATION

Split payment mechanism

- In VDEK, you must mark all sales and purchase documents which are subject* to the split payment mechanism – i.e. which concern items specified in the Annex no. 15 to the Polish VAT Act or which exceed the gross amount of PLN 15,000.
  - The invoice amount is checked by the VDEK functionality in LN based on the **Split Payment Amount Limit** parameter set in the **Sales and Purchase VAT** tab of the session **SAF Parameters**.
  - Contents of the invoice are checked by mappings defined in the session **SAF Commodity Codes** – apart from items, you may also select a different way of retrieving the **MPP** designation (item group, tax code, transaction type, business partner).

CONFIGURATION

SAF tax positions

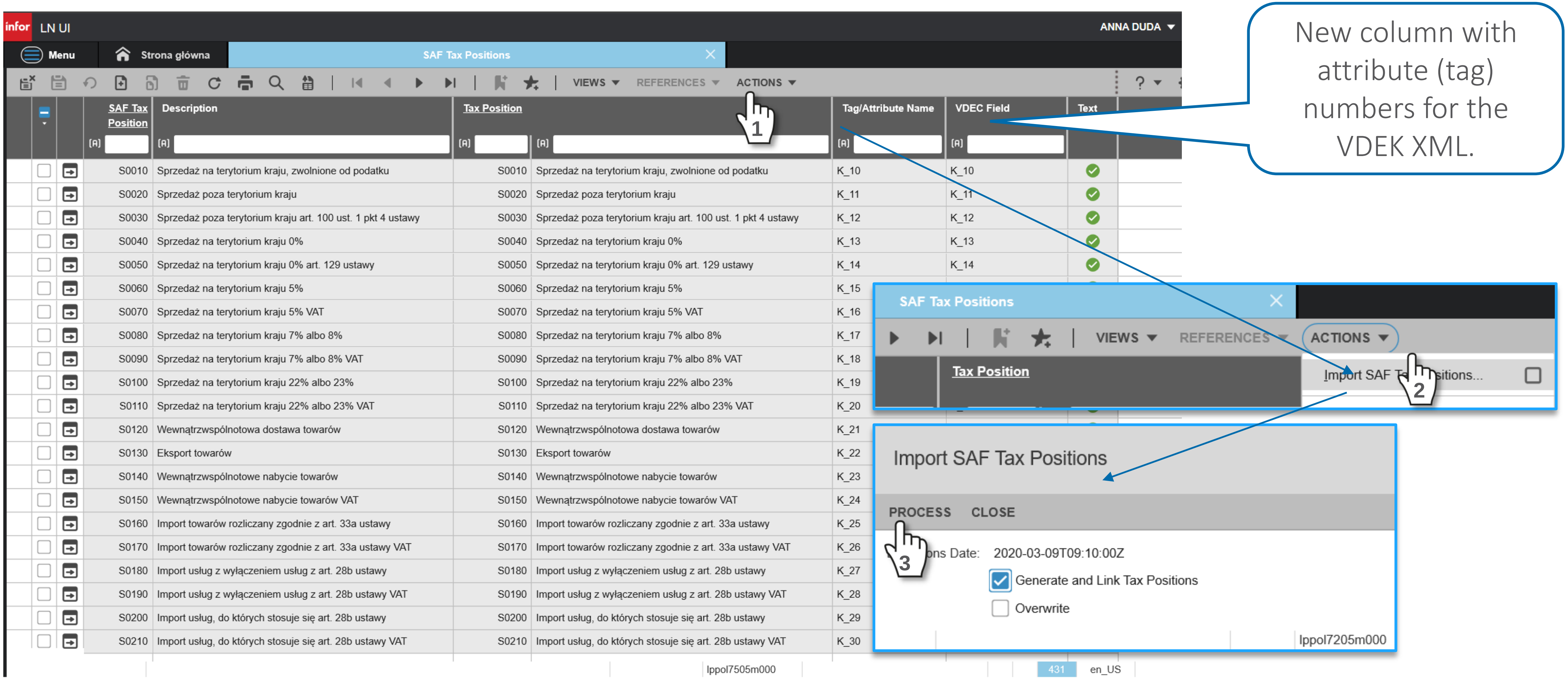
- The list of SAF tax positions has been modified, but most of the existing mappings remain unchanged.
  - Removed* the position concerning domestic sales in the reverse charge procedure.
  - Removed* the position concerning purchases in the reverse charge procedure, according to Art. 17 Section 1 Item 7/8 of the Act.
  - Renumbered** the tags (attributes) for tax positions beginning from K_31.
  - Added new positions for margin-based procedures***.

CONFIGURATION

SAF Tax Positions – sequence of operations

1. Click **Actions**.
2. Select **Import SAF Tax Positions…**
3. Click **Process**.

New column with attribute (tag) numbers for the VDEK XML.



SAF Tax Position	Description	Tax Position		Tag/Attribute Name	VDEC Field	Text
S0010	Sprzedaż na terytorium kraju, zwolnione od podatku	S0010	Sprzedaż na terytorium kraju, zwolnione od podatku	K_10	K_10	
S0020	Sprzedaż poza terytorium kraju	S0020	Sprzedaż poza terytorium kraju	K_11	K_11	
S0030	Sprzedaż poza terytorium kraju art. 100 ust. 1 pkt 4 ustawy	S0030	Sprzedaż poza terytorium kraju art. 100 ust. 1 pkt 4 ustawy	K_12	K_12	
S0040	Sprzedaż na terytorium kraju 0%	S0040	Sprzedaż na terytorium kraju 0%	K_13	K_13	
S0050	Sprzedaż na terytorium kraju 0% art. 129 ustawy	S0050	Sprzedaż na terytorium kraju 0% art. 129 ustawy	K_14	K_14	
S0060	Sprzedaż na terytorium kraju 5%	S0060	Sprzedaż na terytorium kraju 5%	K_15		
S0070	Sprzedaż na terytorium kraju 5% VAT	S0070	Sprzedaż na terytorium kraju 5% VAT	K_16		
S0080	Sprzedaż na terytorium kraju 7% albo 8%	S0080	Sprzedaż na terytorium kraju 7% albo 8%	K_17		
S0090	Sprzedaż na terytorium kraju 7% albo 8% VAT	S0090	Sprzedaż na terytorium kraju 7% albo 8% VAT	K_18		
S0100	Sprzedaż na terytorium kraju 22% albo 23%	S0100	Sprzedaż na terytorium kraju 22% albo 23%	K_19		
S0110	Sprzedaż na terytorium kraju 22% albo 23% VAT	S0110	Sprzedaż na terytorium kraju 22% albo 23% VAT	K_20		
S0120	Wewnątrzwspólnotowa dostawa towarów	S0120	Wewnątrzwspólnotowa dostawa towarów	K_21		
S0130	Eksport towarów	S0130	Eksport towarów	K_22		
S0140	Wewnątrzwspólnotowe nabycie towarów	S0140	Wewnątrzwspólnotowe nabycie towarów	K_23		
S0150	Wewnątrzwspólnotowe nabycie towarów VAT	S0150	Wewnątrzwspólnotowe nabycie towarów VAT	K_24		
S0160	Import towarów rozliczany zgodnie z art. 33a ustawy	S0160	Import towarów rozliczany zgodnie z art. 33a ustawy	K_25		
S0170	Import towarów rozliczany zgodnie z art. 33a ustawy VAT	S0170	Import towarów rozliczany zgodnie z art. 33a ustawy VAT	K_26		
S0180	Import usług z wyłączeniem usług z art. 28b ustawy	S0180	Import usług z wyłączeniem usług z art. 28b ustawy	K_27		
S0190	Import usług z wyłączeniem usług z art. 28b ustawy VAT	S0190	Import usług z wyłączeniem usług z art. 28b ustawy VAT	K_28		
S0200	Import usług, do których stosuje się art. 28b ustawy	S0200	Import usług, do których stosuje się art. 28b ustawy	K_29		
S0210	Import usług, do których stosuje się art. 28b ustawy VAT	S0210	Import usług, do których stosuje się art. 28b ustawy VAT	K_30		

CONFIGURATION

VAT declaration positions

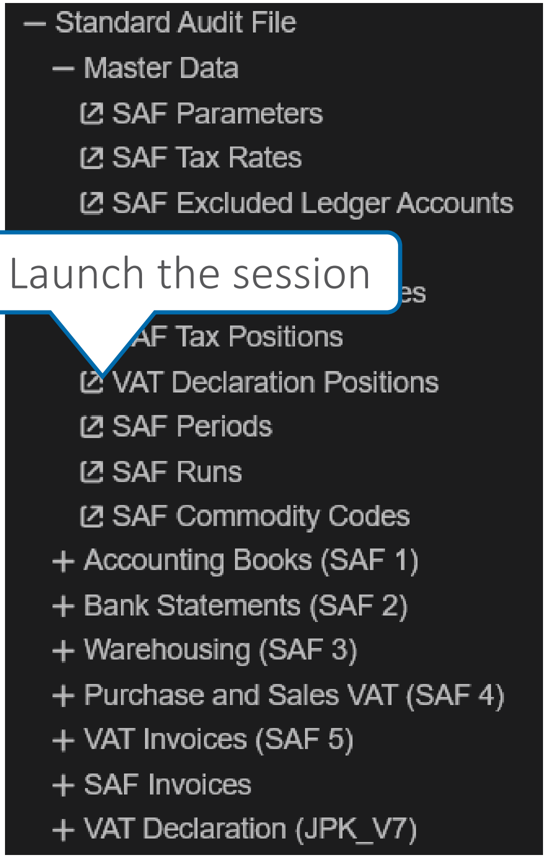
- In the Standard Audit File Master Data menu, you can now find a new session – **VAT Declaration Positions**.
  - The session contains a list of VAT declaration positions which are reported in the declaration part of the XML for VDEK and in which amounts are totaled from the existing SAF tax positions from the register part.
  - This session is for informational purposes only – it does not require any configuration. In it, you can find descriptions of positions, as well as the defined rules based on which LN will calculate the Declaration amounts.

CONFIGURATION

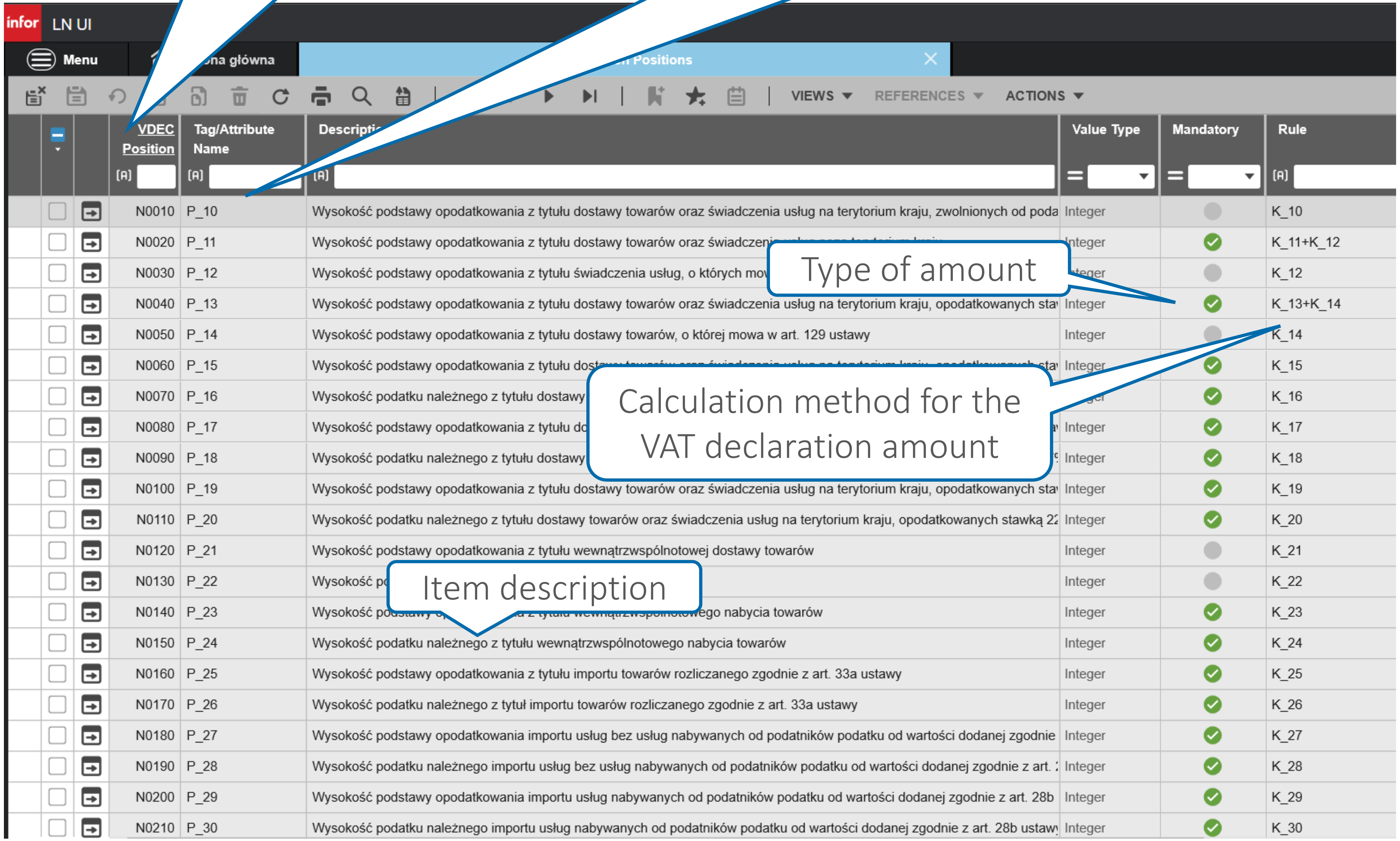
VAT declaration positions

System code of the VAT declaration positions

Attribute (tag) of the VAT declaration positions – same as in the VDEK XML



Launch the session



VDEC Position	Tag/Attribute Name	Description	Value Type	Mandatory	Rule
N0010	P_10	Wysokość podstawy opodatkowania z tytułu dostawy towarów oraz świadczenia usług na terytorium kraju, zwolnionych od poda	Integer		K_10
N0020	P_11	Wysokość podstawy opodatkowania z tytułu dostawy towarów oraz świadczen	nteger	✓	K_11+K_12
N0030	P_12	Wysokość podstawy opodatkowania z tytułu świadczenia usług, o których mo	eger		K_12
N0040	P_13	Wysokość podstawy opodatkowania z tytułu dostawy towarów oraz świadczenia usług na terytorium kraju, opodatkowanych sta	Integer	✓	K_13+K_14
N0050	P_14	Wysokość podstawy opodatkowania z tytułu dostawy towarów, o której mowa w art. 129 ustawy	Integer		K_14
N0060	P_15	Wysokość podstawy opodatkowania z tytułu dos	Integer	✓	K_15
N0070	P_16	Wysokość podatku należnego z tytułu dostawy		✓	K_16
N0080	P_17	Wysokość podstawy opodatkowania z tytułu do	Integer	✓	K_17
N0090	P_18	Wysokość podatku należnego z tytułu dostawy	Integer	✓	K_18
N0100	P_19	Wysokość podstawy opodatkowania z tytułu dostawy towarów oraz świadczenia usług na terytorium kraju, opodatkowanych sta	Integer	✓	K_19
N0110	P_20	Wysokość podatku należnego z tytułu dostawy towarów oraz świadczenia usług na terytorium kraju, opodatkowanych stawką 2	Integer	✓	K_20
N0120	P_21	Wysokość podstawy opodatkowania z tytułu wewnątrzwspólnotowej dostawy towarów	Integer		K_21
N0130	P_22	Wysokość p	Integer		K_22
N0140	P_23	Wysokość p ego nabycia towarów	Integer	✓	K_23
N0150	P_24	Wysokość podatku należnego z tytułu wewnątrzwspólnotowego nabycia towarów	Integer	✓	K_24
N0160	P_25	Wysokość podstawy opodatkowania z tytułu importu towarów rozliczanego zgodnie z art. 33a ustawy	Integer	✓	K_25
N0170	P_26	Wysokość podatku należnego z tytuł importu towarów rozliczanego zgodnie z art. 33a ustawy	Integer	✓	K_26
N0180	P_27	Wysokość podstawy opodatkowania importu usług bez usług nabywanych od podatników podatku od wartości dodanej zgodnie	Integer	✓	K_27
N0190	P_28	Wysokość podatku należnego importu usług bez usług nabywanych od podatników podatku od wartości dodanej zgodnie z art.	Integer	✓	K_28
N0200	P_29	Wysokość podstawy opodatkowania importu usług nabywanych od podatników podatku od wartości dodanej zgodnie z art. 28b	Integer	✓	K_29
N0210	P_30	Wysokość podatku należnego importu usług nabywanych od podatników podatku od wartości dodanej zgodnie z art. 28b ustaw	Integer	✓	K_30

Type of amount

Calculation method for the VAT declaration amount

Item description

PREPARING JPK_VAT

JPK VAT purchase and sales register

- The JPK VAT purchase and sales register is prepared as before:
  - Generate documents for the SAF using the session **Generate JPK4**.
  - Verify the completeness and correctness of data in the session **SAF Purchase and Sales VAT**, for example:
    - Verify the report **Print SAF Purchase and Sales VAT**.
    - Compare the figures with the printouts of input and output VAT registers.
    - Verify document data (business partner data, tax numbers).
    - If necessary, you may also create an XML for JPK_VAT if it serves as the basis for verifying data.
- However, the register is not exported to the final XML for JPK_VAT. It will not be required for the declaration for current periods (but it remains in use for corrections for the periods up to and including June 2020).

VDEK HEADER

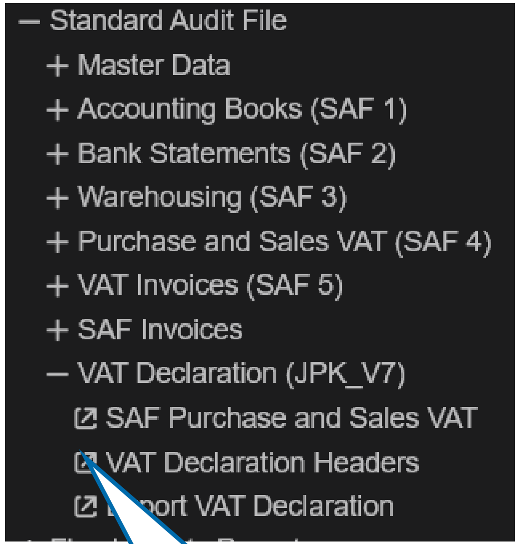
Creating the declaration header

- The preparation of JPK VDEK is initiated in the session **VAT Declaration Headers**.
  - Add a new record.
  - Select the **Month** for which the tax declaration must be prepared.
  - Select the **Kind of Declaration** that must be created:
    - For JPK_V7M – i.e. for monthly files which always contain both the Register and the Declaration – for original files, this will always be the **Full** type.
    - For JPK_V7M – for files with corrections this can be the **Full**, **Entries**, or **Declaration** type, depending on what is being corrected (only the invoice header data or the amounts as well).
    - For JPK_V7K – i.e. for files in which the Register is submitted every month and the Declaration is submitted every quarter – for original files, you select the type depending on the specific month.
    - For JPK_V7K – for files with corrections you make a selection based on the month and the data subject to correction (invoice header data and/or amounts).
  - Save the changes. LN automatically assigns a **Sequence Number***.

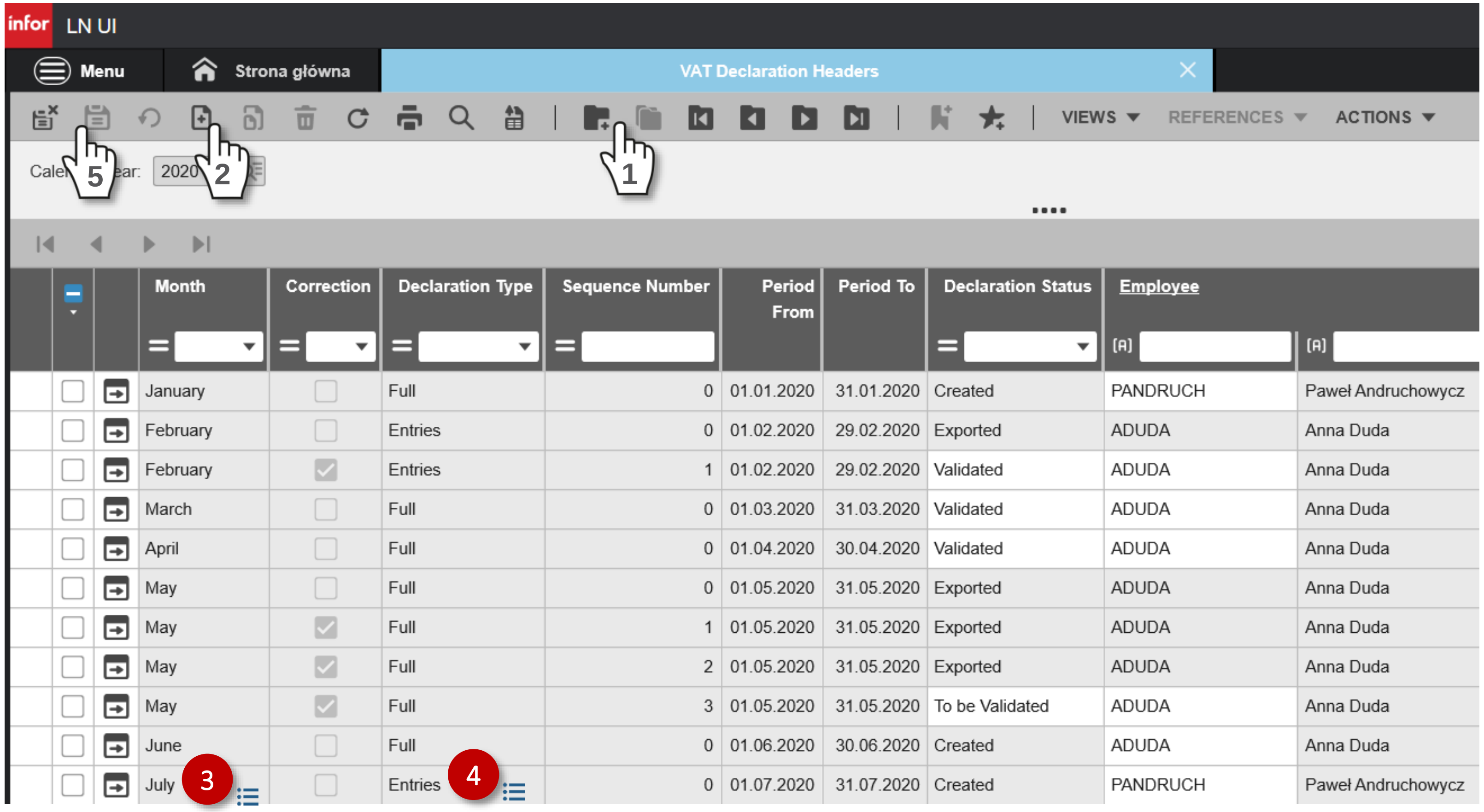
VDEK HEADER

Sequence of operations

1. Add a new group – for the current year.
2. Add a new declaration header.
3. Select the month.
4. Select the declaration type.
5. Save the changes.



Launch the session



Month	Correction	Declaration Type	Sequence Number	Period From	Period To	Declaration Status	Employee	
January	☐	Full	0	01.01.2020	31.01.2020	Created	PANDRUCH	Paweł Andruchowycz
February	☐	Entries	0	01.02.2020	29.02.2020	Exported	ADUDA	Anna Duda
February	☑	Entries	1	01.02.2020	29.02.2020	Validated	ADUDA	Anna Duda
March	☐	Full	0	01.03.2020	31.03.2020	Validated	ADUDA	Anna Duda
April	☐	Full	0	01.04.2020	30.04.2020	Validated	ADUDA	Anna Duda
May	☐	Full	0	01.05.2020	31.05.2020	Exported	ADUDA	Anna Duda
May	☑	Full	1	01.05.2020	31.05.2020	Exported	ADUDA	Anna Duda
May	☑	Full	2	01.05.2020	31.05.2020	Exported	ADUDA	Anna Duda
May	☑	Full	3	01.05.2020	31.05.2020	To be Validated	ADUDA	Anna Duda
June	☐	Full	0	01.06.2020	30.06.2020	Created	ADUDA	Anna Duda
July	☐	Entries	0	01.07.2020	31.07.2020	Created	PANDRUCH	Paweł Andruchowycz

REGISTER

Preparing the register part of VDEK

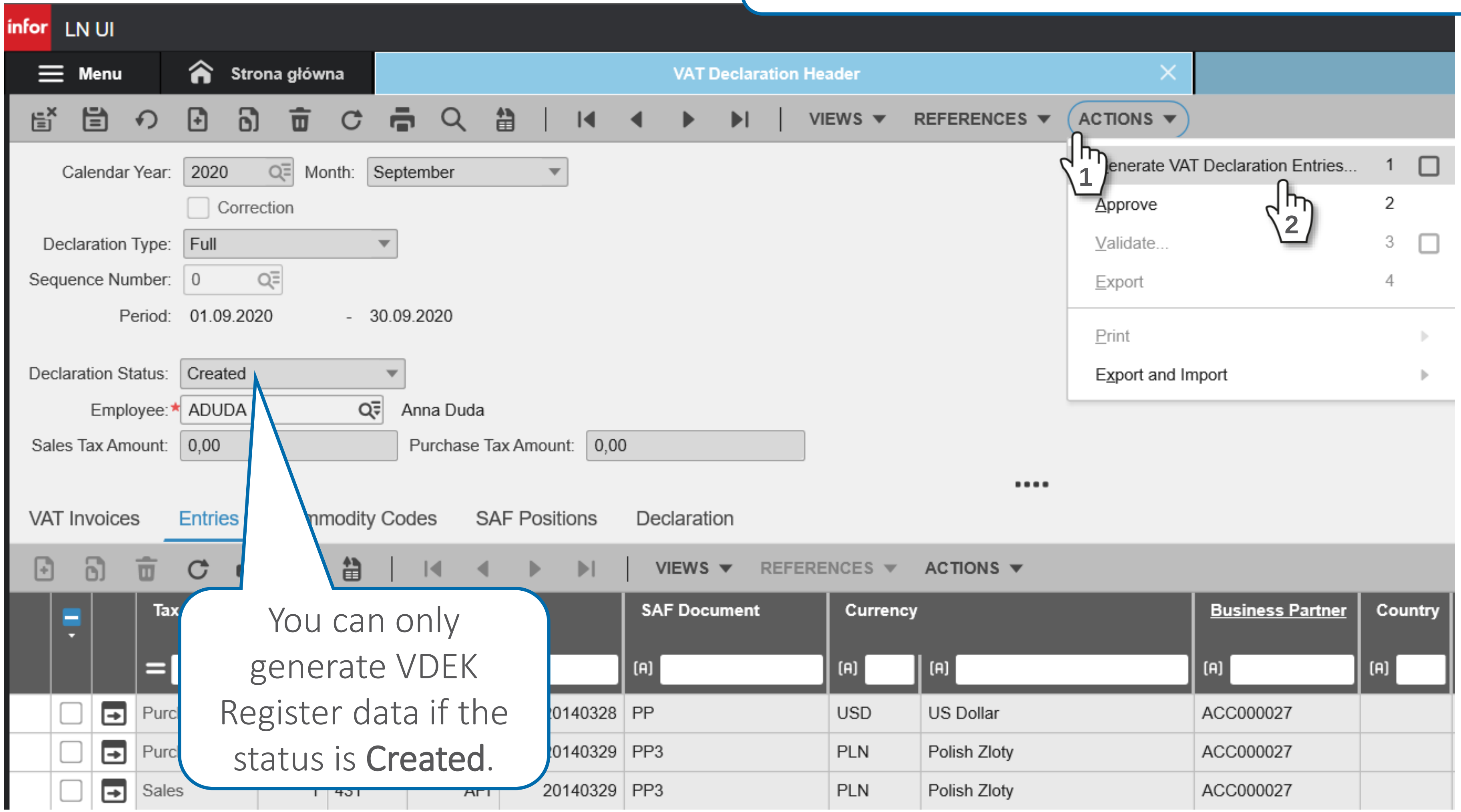
- After creating a header, you prepare the register part of VDEK. For this purpose:
  - Access the details of the declaration for a specific month.
  - In the **SAF Invoices** tab, you can view the list of documents prepared in JPK_VAT (JPK4) to this date.
  - In the **Actions** menu, click the command **Generate VAT Declaration Entries**...
  - Set the full scope from the current month, without additional options – in this way, the prepared JPK_VAT (JPK4) will be present in VDEK.

During the generation process, new designations required for VDEK will also be assigned (document types and designations for commodity groups and procedures).

PREPARING REGISTERS

Sequence of operations

1. Select **Actions**.
2. Click **Generate VAT Declaration Entries…**



You can only generate VDEK Register data if the status is **Created**.

REGISTER

Verifying the register part of VDEK

Register data can only be corrected if the header status is **Created**.

- Verify the correctness and completeness of data* in the following tabs:
  - **Entries** (list of documents),
  - **Commodity Codes** (code designations),
  - **SAF Positions** (amounts for SAF tax positions).
- If the data must be corrected, then depending on the type of problem:
  - You should correct the configuration and regenerate the VDEK register (with overwriting).
  - You should correct the documents in JPK_VAT (JPK4) and regenerate the VDEK register (with overwriting).
  - You can manually add/delete commodity codes (in the case of single missing transactions).

APPROVING THE REGISTER

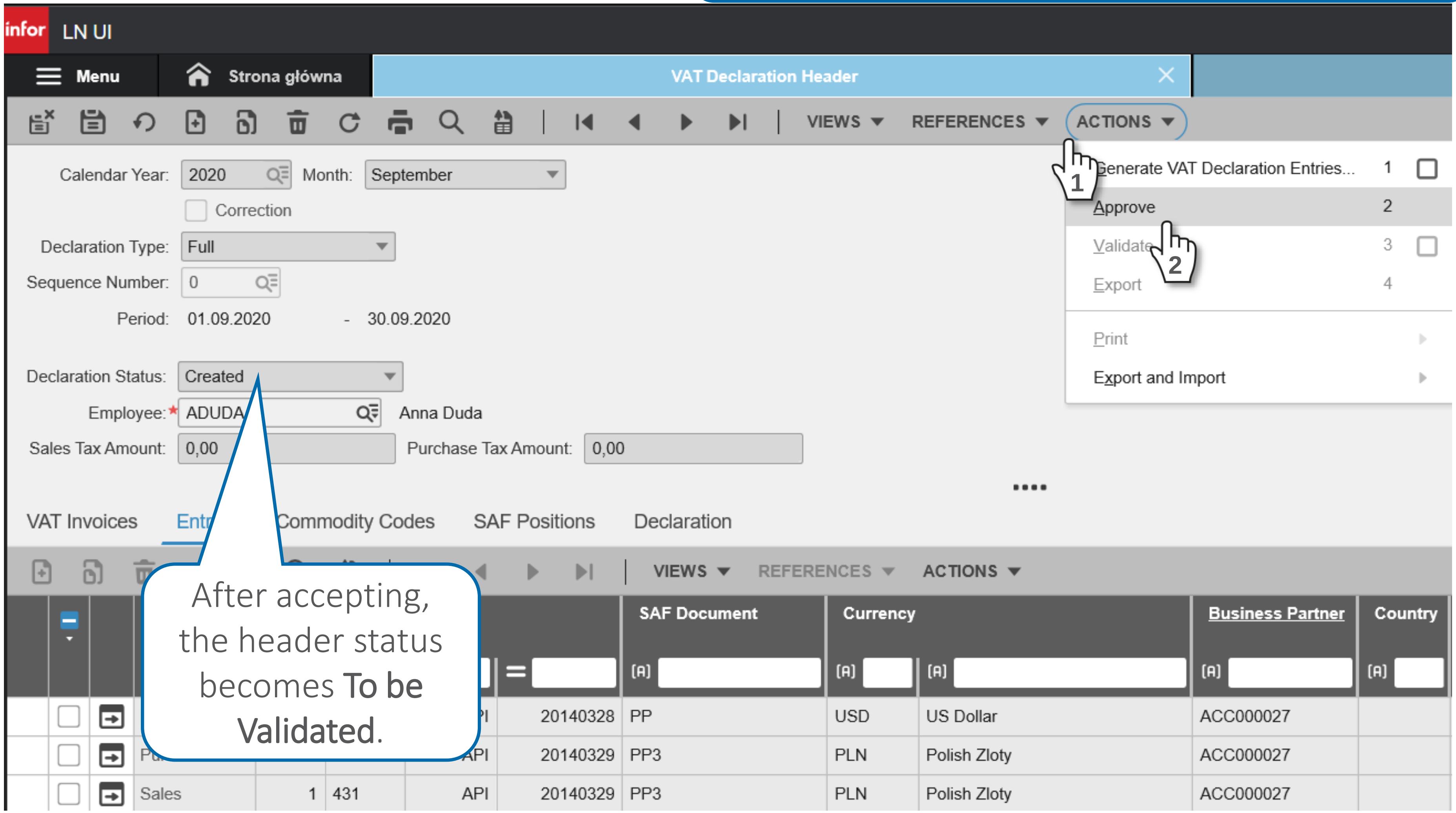
Preparing the declaration part of VDEK

- When the register is complete and correct, select the option **Approve** in the **Actions** menu.
- When clicked, LN recalculates and fills in the amounts in the specific fields of the VAT declaration – the **Declaration** tab.

APPROVING THE REGISTER

Sequence of operations

1. Select **Actions**.
2. Click **Approve**.



VERIFYING THE DECLARATION

Verifying and correcting the declaration part of VDEK

Declaration data can be corrected as long as the header status is **To be Approved**.

- You can verify the calculated amounts in the **Declaration** tab.
- If you need to correct data in automatically calculated positions and the error results from Register (amount) data, you should:
  - Revert the header status to **Created**.
  - Correct JPK_VAT (JPK4) and the VDEK Register, following by regenerating the data.
  - Click the **Approve*** action again.
- In positions which are calculated by LN automatically, you can also clear the **Calculated** checkbox and enter the amount manually (the user login and last modified date are recorded).

COMPLETING THE DECLARATION

Positions not calculated in the declaration part of VDEK

- The next step are positions which are not calculated by LN.
- The specific positions listed below must be completed manually:
  - In the case of amounts related to cash registers expenses, fill in the relevant positions (N0400 and N0430, i.e. P_49 and P_52).
  - If amounts are transferred towards future tax obligations, you must fill in the relevant positions (N0500-N0520, or P_59-P_61).
  - If a return is due, set the positions from N0460 to N0490 (P_55-P_58) accordingly.
  - In the case of transferring a surplus to a subsequent period, fill in N0530 (P_62).
  - If applicable, select the appropriate positions pertaining to specific actions (from N0540 to N0580, i.e. from P_63 to P_67).
  - Specify the reason for correction (in the correction files) – N0610 (P_ORDZU).
- Files requiring manual completion are the responsibility of the user preparing the Declaration.

DECLARATION

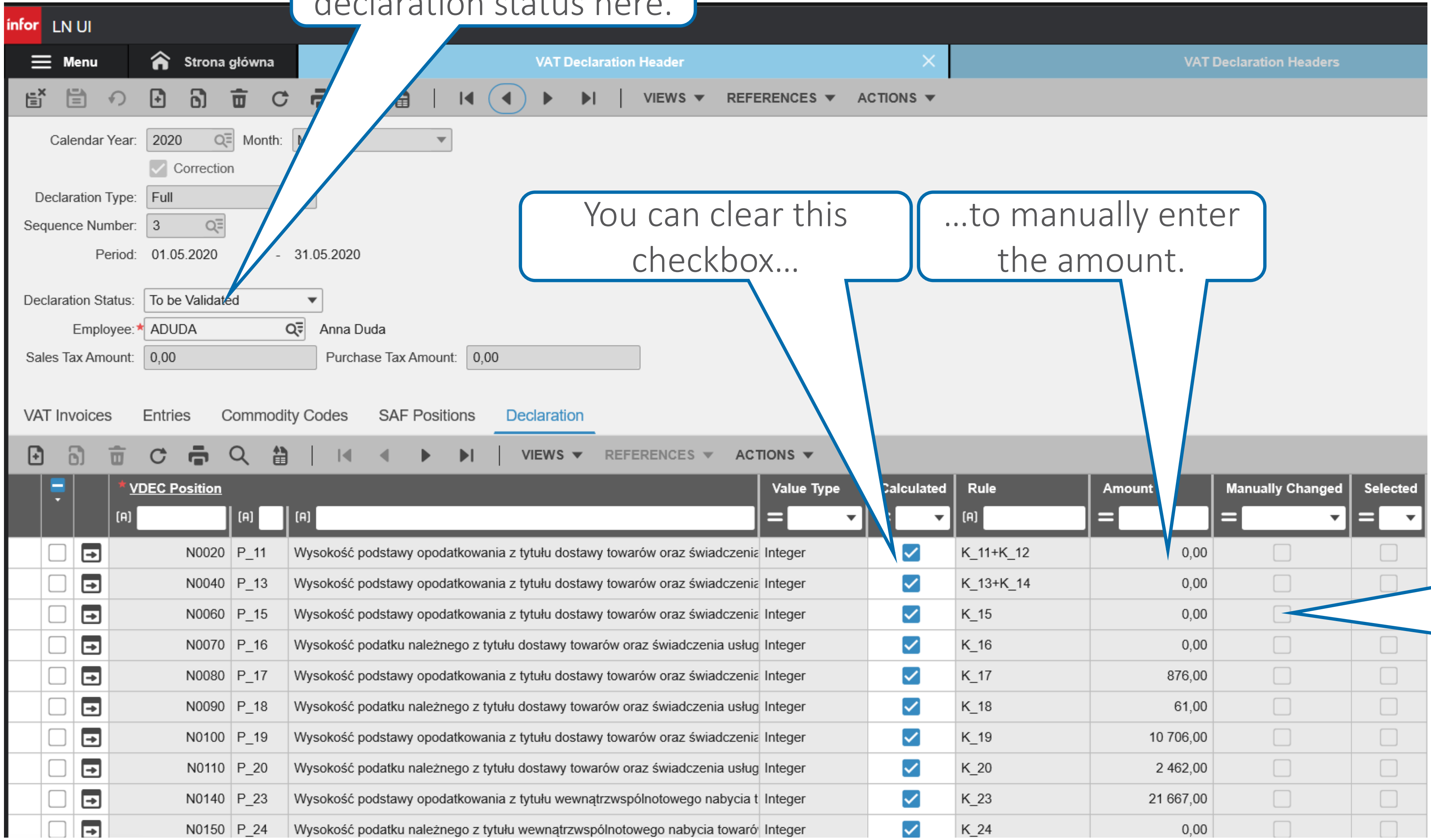
Session

You can revert the declaration status here.

You can clear this checkbox…

…to manually enter the amount.

This checkbox will be selected in case of a manually entered amount.



APPROVAL

Approving VDEK

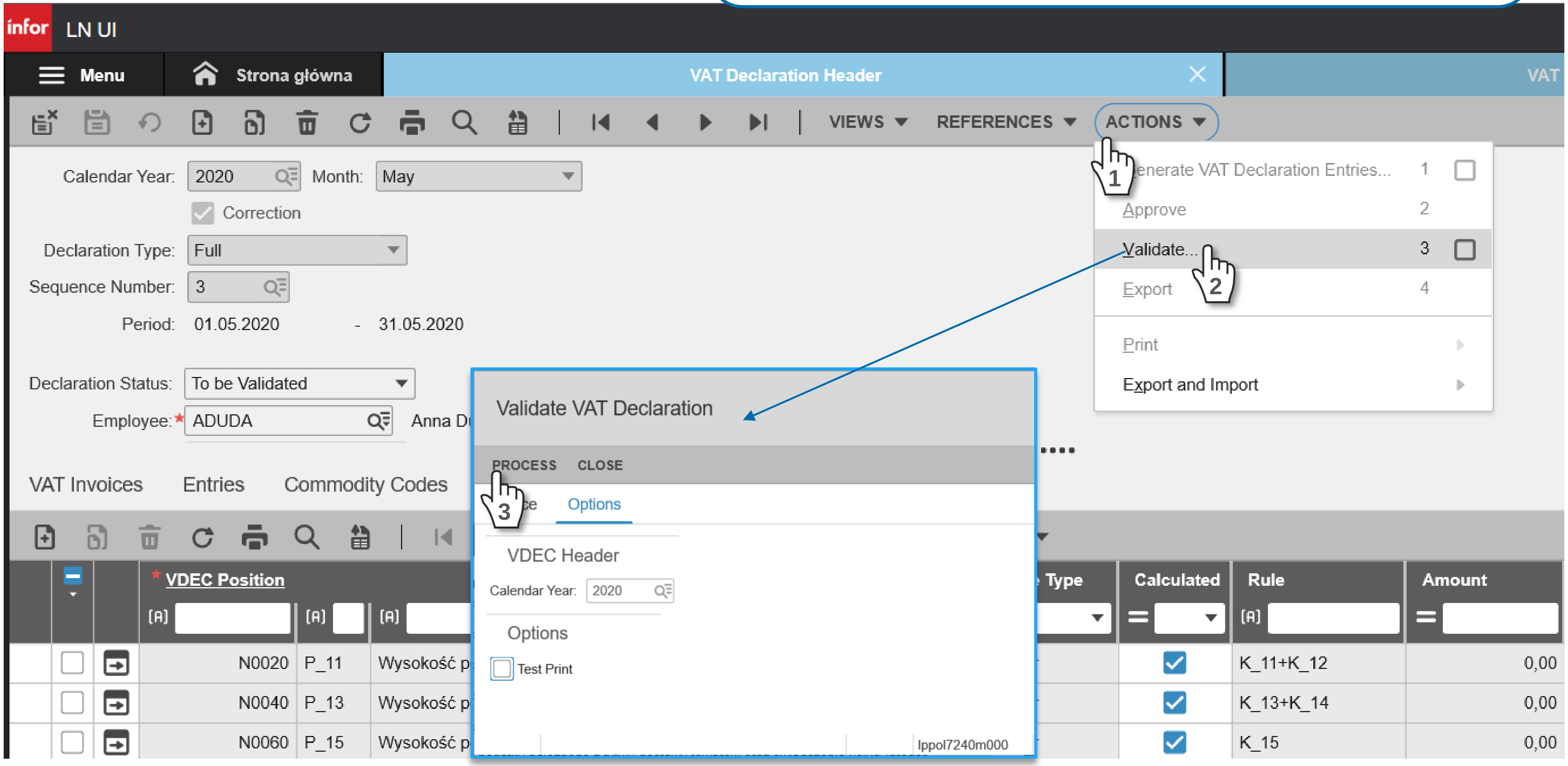
- When data from both the register and declaration parts are correct and complete, they should be approved.
- To do this, select the **Validate** option from the **Actions** menu.
- A session used for validating and approving VDEK is launched.
- LN changes the header status to **Validated** and locks all data prepared for the specific VDEK Register and/or Declaration. Now, you can:
  - Still revert to the **To be validated** status.
  - Proceed to creating the XML.

If, after starting the approval process, the status will be **Validation Error**, it can be manually changed to **To be validated** or **Validated** (depending on the type of error).

APPROVING VDEK

Sequence of operations

1. Select **Actions**.
2. Click **Validate**..
3. In the session that opens, click **Process** and select the output device for the report.



XML FILE

Creating the XML file

- If the header status is **Validated**, you can create the XML file.
- To do this, launch the session **Export VAT Declaration**, using the **Export...** option from the **Actions** menu or directly from the VAT declaration (JPK_V7) menu.
- In the session for exporting to XML, select the option **I accept the Terms of Service**, <u>having read the instructions*</u>.
- If you want to generate a draft XML, do not select the **Final Print** option.
- If you want the XML to be final, select the option **Final Print**. VDEK header status changes to **Exported**.

The **Exported** status finally blocks the contents of the VDEK Register and Declaration for a specific month.

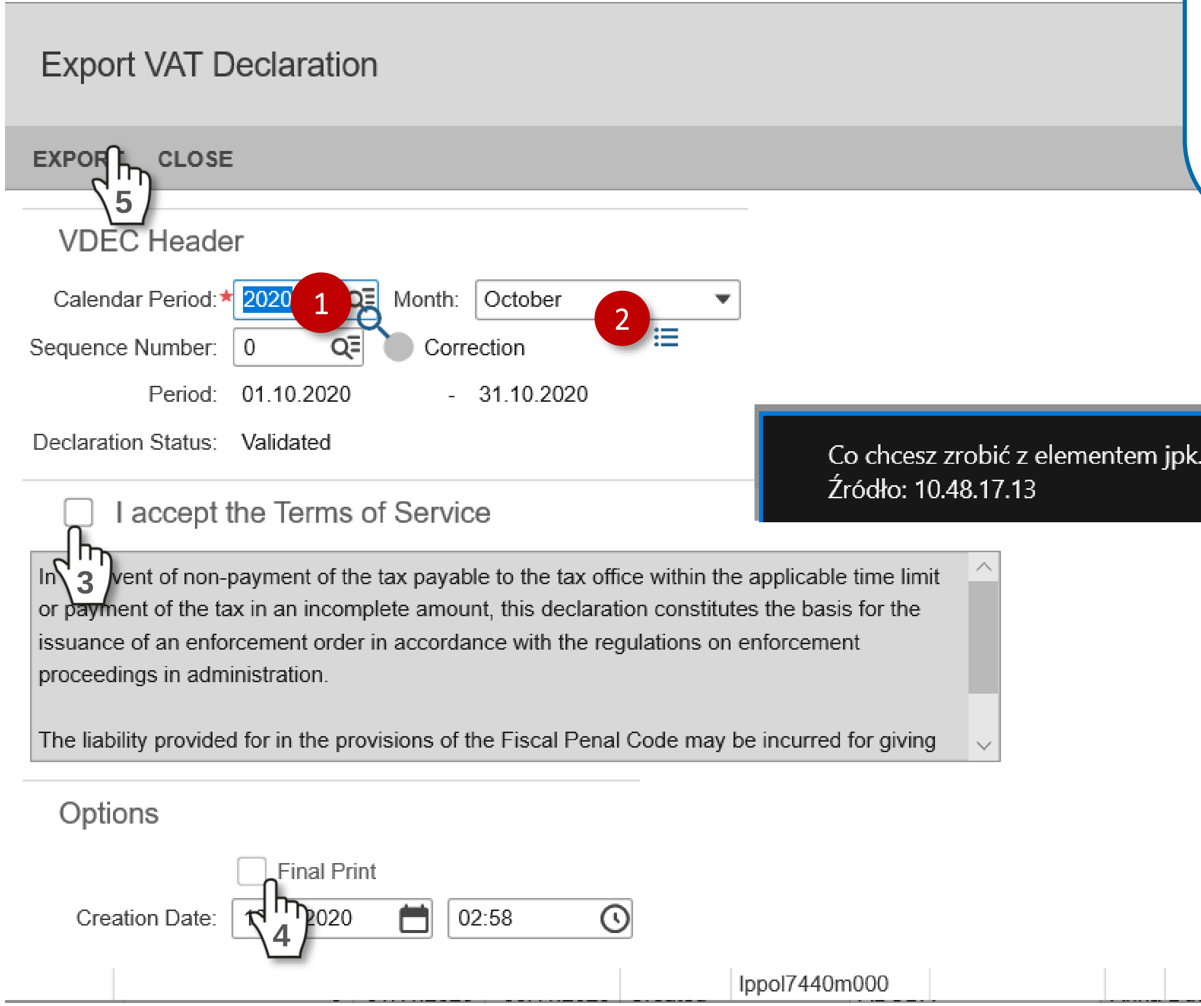
Afterwards, you can only:

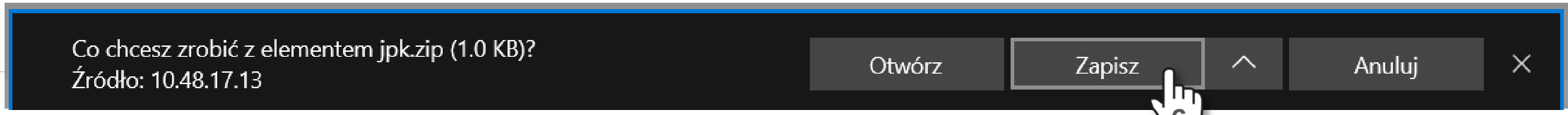
- ❖ Create a correction**.
- ❖ Reexport to XML*** without changing any data.

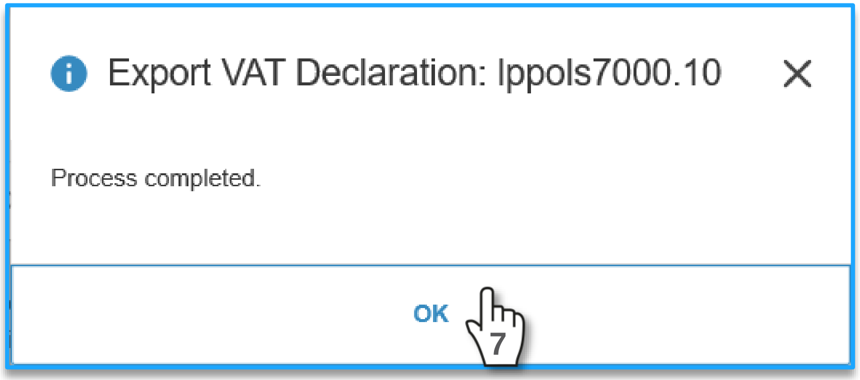
EXPORTING TO XML

Sequence of operations

1. Select the declaration to be exported from the list…
2. …or select the month for which the XML is created.
3. Accept the instructions.
4. If this is the final XML for the month, select **Final Print**.
5. Click **Export**. The existing default device for creating SAF files will be used.
6. Save the created file.
7. Click **OK** to finish the process.







BEYOND LN

What lies ahead for the created XML file?

- VDEK handling in LN for a specific month ends upon the creation of a final XML file.
- The XML file must be signed and submitted – in accordance with the guidelines of the Polish Ministry of Finance and/or the adopted mode of operation.
  - Signing and submitting the XML file is not the subject of this presentation or the instruction manual for the Standard Audit File.

VDEK HANDLING – CHECKLIST

01.

✓ CONFIGURE

Configure the VDEK parameters – once in the beginning and then for new transactions, as required.

02.

✓ PREPARE JPK_VAT

Prepare the JPK_VAT (JPK4) Register as before. Do not create an XML for JPK_VAT.

03.

✓ CREATE A VDEK HEADER

Navigate to the new VDEK-handling session and create a header for a specific month.

04.

✓ REGISTER

Generate and verify VAT Register data – including the new designations

05.

✓ APPROVE THE REGISTER

Accept the Register entries to obtain the Declaration amounts..

06.

✓ VERIFY THE DECLARATION

Verify the calculated amounts in the Declaration and fill in the fields that are not completed automatically.

07.

✓ APPROVE THE DECLARATION

If everything has been prepared and verified, approve the Declaration.

08.

✓ CREATE THE XML

Export the Register and Declaration to XML.

THIS WAS THE…

STANDARD AUDIT FILE: JPK_VAT WITH DECLARATION IN INFOR LN

Anna Duda, online, 14 May 2020

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