Let's talk **taxes**

TAX CHANGES IN POLAND
2019-2023

VGD
beyond partnership

TAX CHANGES - TIMELINE

01/09/2019
Payments to contractors

01/11/2019
Split payment

01/01/2020
- online cash register
- Invoices
- payment gridlocks
- withholding tax

01/04/2020
VAT:
changes

01/07/2020
- online cash register
- Employee Capital

01/01/2021
- online cash register
- Employee Capital

01/01/2023
online cash register

01/09/2019 | 01/11/2019 | 01/01/2020 | 01/04/2020 | 01/07/2020 | 01/01/2021 | 01/01/2023

PAYMENTS TO CONTRACTORS

Obligatory banking account for entrepreneurs.

There is a White List of taxpayers.

There is a chance to check if a contractor is an active taxpayer. In case of refusal to register, expunging from the record or chartering back as a taxpayer there is an ability to get to know legal foundation of that decision. There will be also a confirmation of the bank account number which is correct to pay money at.

There is a duty to report corporate banking account to the Revenue (via update CEIDG/NIP-8).

Payment above 15 000 PLN (within one transaction) should by paid for the banking account, which is reported to the Tax Office by seller.

VAT REGISTER:
https://www.podatki.gov.pl/wykaz-podatnikow-vat-wyszukiwarka?fbclid=IwAR0UQ0jJGRcB04EIjDC2BaHrKd37C7MIMHRtpBsUSscLitmpLDfFLORvWfA

01/09/2019 | 01/11/2019 | 01/01/2020 | 01/04/2020 | 01/07/2020 | 01/01/2021 | 01/01/2023

SPLIT PAYMENT

Repeal pay rate „reverse charge”.

Tender goods and services which value is above 15 000 PLN (within one transaction) have to be paid by Split Payment (SP) – special kind of transfer.

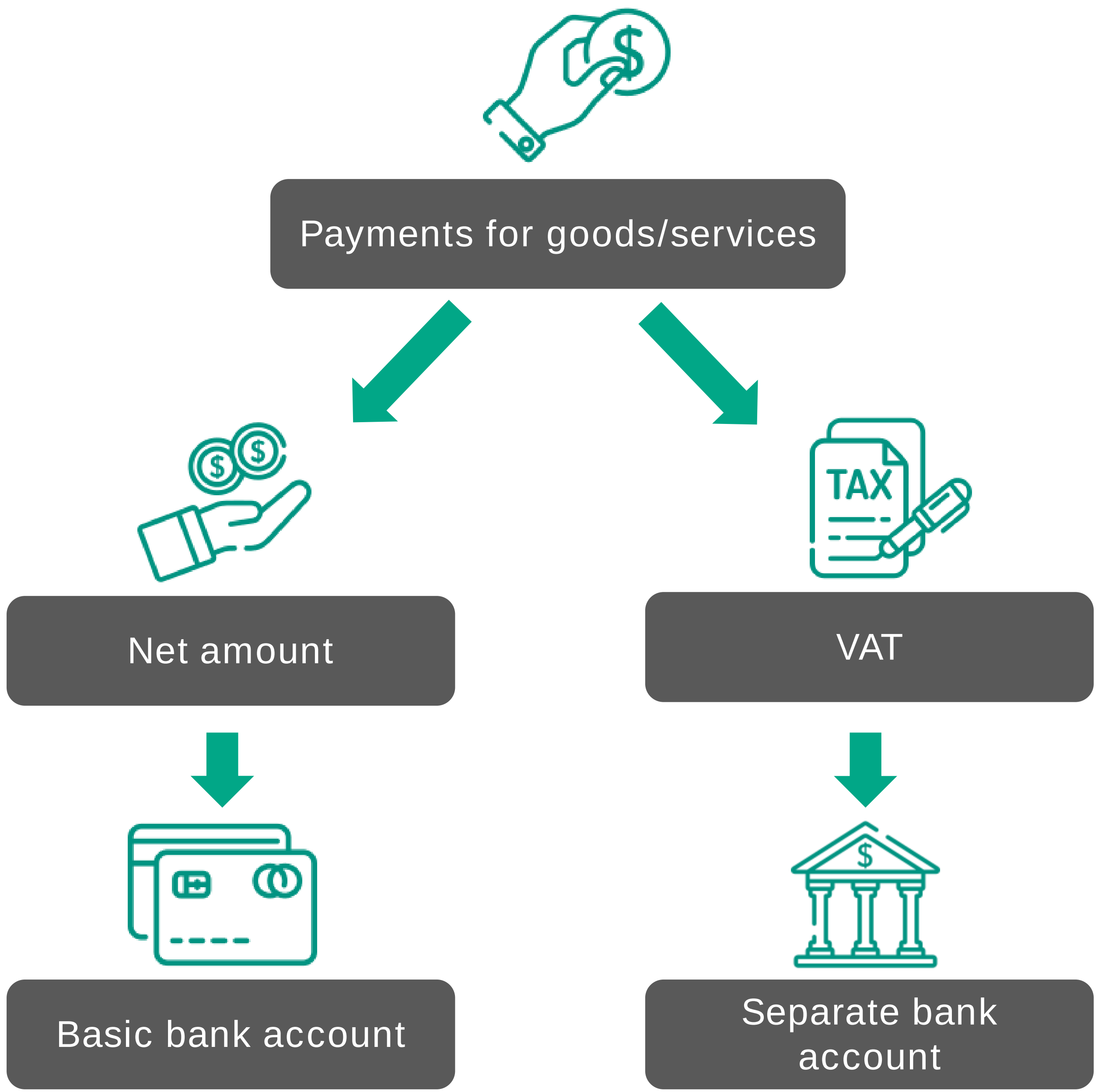
No annotation „mechanism split payment” on invoice SP type equals to the pecuniary penalty.

Find carbon, coke, briquet, car parts, batteries, wastes, cameras, computers and construction services as tender goods/services in VAT tax.

All invoices from one contractor from particular month, ZUS, PIT, CIT and VAT might be paid from the special bank account dedicated to Split Payment.

SPLIT PAYMENT SCHEME

SPLIT PAYMENT



01/09/2019 | 01/11/2019 | 01/01/2020 | 01/04/2020 | 01/07/2020 | 01/01/2021 | 01/01/2023

ONLINE CASH REGISTER / INVOICES / PAYMENT GRIDLOCKS / WHT

There is a duty to use on-line cash register for the car repair shops.

Invoice which was paid in a different way than SP (split payment) cannot be cost if there was duty to.

There is a duty to pay all taxes on the individual banking account number which is assign to the taxpayer.

Duty to write reports about due dates in xml format called „aging".

Invoice cannot be cost if it was paid on unreported account.

If there is no NIP number (VAT) on the receipt it is forbidden to issue a VAT invoice. You will have to pay double VAT from particular invoice as a punishment for the disobedience.

There is a law about payment gridlocks that makes implementation of possiblity of using bad debts in income taxes.

New obligation of paying withholding tax in the rate of 20% (for dividends 19%) for all payments above 2 mln PLN for each contractor.

VAT - CHANGES

New template of following VAT pay rates.

JPK_VDEK replaces declaration VAT and JPK_VAT.

Major mistakes at JPK_VDEK (without sharpen within 2 weeks) will be punished with pecuniary penalty (500 PLN).

ONLINE CASH REGISTER - EMPLOYEES CAPITAL

Repeal the duty to use an online cash register for traders who sell carbon and gastronomy.

Duty to start Employee Capital Plans for companies with 20 to 49 employees.

ONLINE CASH REGISTER - EMPLOYEES CAPITAL

There is a duty to use online cash register for hairdressers, beauticians, construction services, doctors and lawyers.

Duty to start Employee Capital Plans for companies with less than 20 employees.

01/09/2019 | 01/11/2019 | 01/01/2020 | 01/04/2020 | 01/07/2020 | 01/01/2021 | 01/01/2023

ONLINE CASH REGISTER

Duty to use online cash register for all of the taxpayers.