

Keeping records of transactions

Information on keeping records of VAT transactions

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If you benefit from so-called personal exemption from VAT (threshold-based exemption), you must keep **sales records** for the date concerned, but not later than before the sale on the following day. You may keep them in paper or electronic form.

If you are registered as an active taxable person for VAT purposes, you must keep **sales and purchase records**. Records should contain data that make it possible to correctly settle the tax and draw up recapitulative statements, in particular data on:

1. the type of sales and taxable amount, and the amount of output tax, including adjustments for output tax, broken down by tax rate;
2. the amount of input tax by which the amount of output tax is reduced, including input tax adjustments;
3. contractors;
4. proof of sale and purchase.

The **purchase and sales records** must be kept **by electronic means**, using computer programs.

The sales and purchase records must be sent to the revenue office by electronic means, in the form of a **JPK_VAT (SAF-T Standard Audit File Tax) with tax returns file, on a monthly basis**. You must do this **by the 25th day of the month following each successive month**.

JPK_VAT with tax returns is an electronic document consisting of two parts: a records part and a returns part.

There are two variants of JPK_VAT with tax returns:

- **JPK_V7M** – for taxable persons settling their taxes on **a monthly basis** and
- **JPK_V7K** – for taxable persons settling their taxes on **a quarterly basis**.

Taxable persons settling their taxes on a quarterly basis must send only the records part for the first 2 months of each quarter. They must do this by the 25th day of the month following each of these months. After the end of a quarter, they must send the records part for the third 3. month of the quarter and the returns part of JPK_VAT for the entire quarter within the deadline for submitting tax returns (i.e. by the 25th day of the month following each successive quarter).

Cash register

If you sell goods or services to **consumers** (natural persons who do not run businesses and flat-rate farmers), you must keep sales records using cash registers. You are not required to have a **cash register** if you sell goods or services only to **companies**.

Exemption from recording sales on a cash register

You are exempt from recording sales on a cash register if:

- you carry out transactions which are exempt from recording on a cash register due to the type or form of sale; this concerns, inter alia, the sale of:
 - electricity,
 - natural water,
 - waste collection services,
 - postal and courier services, excluding services related to the preparation and supply of ordered goods,
 - telecommunications, broadcasting and electronic services,
 - financial and insurance services,
 - rental and management services for own or leased real estate, if the provision of these services was fully documented with an invoice or you receive full payment for a completed transaction through the post office, a bank or a credit union (to your bank account) and the records and proof of payment clearly show which specific transaction the payment concerned,
 - real estate services, if the provision of these services was fully documented with an invoice,
 - certain education services,
 - real estate,
 - dispatched goods (postal and courier services), if you receive full payment for a completed transaction through the post office, a bank or a credit union (to your bank account) and the records and proof of payment clearly show which specific transaction the payment concerned and for whom it was made (details of the purchaser, including the address),
 - services, if you receive full payment for completed services through the post office, a bank or a credit union (to your bank account) and the records and proof of payment clearly show which specific transaction the payment concerned,
 - land leasing services,
 - goods (articles), by means of unmanned vending machines which accept payments and dispense goods,
 - services provided using customer-operated machines, including ticket dispensing machines, also unmanned ones, which accept payments in:
 - coins or bank notes, or
 - another form (non-cash), if the records and proof of transaction clearly show which transaction the payment concerned,
 - fixed assets and depreciable intangible assets, if these transactions were fully documented with an invoice;

- turnover from sales to consumers (natural persons who do not run businesses and flat-rate farmers) does not exceed a specific limit (**personal exemption**), namely in cases where:
- turnover, i.e. the net value (without the tax amount) of your sales to consumers did not exceed PLN 20 000 in the previous fiscal year, and, if such sales began in the previous fiscal year, turnover did not exceed, in proportion to the duration of these transactions in the previous fiscal year, PLN 20 000,
- sales to consumers begin in the fiscal year concerned and the projected turnover from these sales does not exceed, in proportion to the duration of these transactions in the fiscal year concerned, PLN 20 000.

When you cannot be exempt from recording sales on a cash register

You cannot be exempt from recording sales on a cash register (with some exceptions) if sales to consumers concern, inter alia:

- **the supply of:**
 - liquefied gas,
 - certain parts for engines,
 - certain parts and accessories for motor vehicles,
 - radio, television and telecommunications equipment
 - photographic equipment,
 - articles of precious metals or with an admixture of these metals the supply of which cannot benefit from personal exemption from VAT (threshold-based exemption),
 - recorded and unrecorded digital and analogue media,
 - motor fuels,
 - tobacco products, alcoholic beverages with an alcohol content of over 1.2% and alcoholic beverages which are a mixture of beer and non-alcoholic beverages with an alcohol content exceeding 0.5%,
 - perfumes and toilet waters;
- **the provision of the following services:**
 - carriage of persons and their hold baggage by taxis,
 - repair of motor vehicles and mopeds (including tyre repair, fitting, retreading and rebuilding),
 - replacement of tyres or wheels for motor vehicles and mopeds,
 - testing and technical inspection of vehicles,
 - medical and dental practice services,
 - legal services,
 - tax consultancy,
 - food and beverage service activities only:
 - provided by stationary catering establishments, also on a seasonal, basis, and
 - event catering services, hairdressing and beauty treatment services,
 - arts and entertainment services – only in respect of admission to circus performances,

- entertainment and recreation services – only in respect of admission to amusement parks, theme parks, discotheques and dance halls.

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