

Tax assessment

How a business should calculate their VAT taxable turnover

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How to calculate taxable turnover

The VAT taxable amount for the supply of goods or services for consideration in Poland is everything which constitutes consideration that you have obtained or will obtain in return for this sale from the purchaser, customer or a third party, including grants, subsidies and other similar forms of payment which directly affect the price of the goods or services you sell.

The taxable amount includes:

- taxes, customs duties, charges and other similar amounts due, excluding VAT itself;
- incidental expenses such as commission, packing, transport and insurance costs charged by you to the purchaser or customer.

The taxable amount does not include:

- price reductions in the form of discounts for early payment;
- price discounts and rebates granted to the purchaser or customer and obtained by that person at the time of sale;
- amounts received from the purchaser or customer as repayment of documented expenditure incurred in the name and on behalf of the purchaser or customer, and entered in your books maintained for VAT purposes in a suspense account.

Reduction of the taxable amount

The taxable amount is reduced by:

- price discounts and rebates granted after the sale;
- the value of the goods and packaging returned;
- the entire payment received before the sale or its part, if the sale did not take place;
- the value of reimbursed grants, subsidies and other similar forms of payment which directly affected the price of the goods or services you sold.

Returnable packaging

The taxable amount does not include the value of packaging if you supplied the goods in returnable packaging, collecting a deposit for this packaging or providing for such a deposit in the contract for the supply of the goods.

If the purchaser does not return the returnable packing, you increase the taxable amount by the value of this packaging:

- on the date following the date when the packaging was to be returned under the contract, if the purchaser did not return the packaging within the time limit specified in the contract;
- on the 60th day after the date when the packaging was issued, if you did not specify a time limit for returning this packaging.

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