

Paying VAT

Specific information about paying VAT: When and how often a business should file a VAT tax return, how long the tax authority has to make any reimbursement due, thresholds

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When and how often a business should file a VAT tax return

Thresholds that limit/allow for monthly or quarterly VAT tax returns (e.g. VAT above a certain amount should be paid over a different period of time)

When to submit VAT tax returns

If you are an active taxable person for VAT, then you must submit tax returns:

- on a **monthly** basis, or
- on a **quarterly** basis (subject to appropriate conditions).

Monthly tax returns must be submitted **by the 25th day of the month following each successive month**.

Quarterly tax returns must be submitted **by the 25th day of the month following each successive quarter**.

How to submit tax returns

Tax returns may be submitted only by electronic means, in the form of a **JPK_VAT (SAF-T Standard Audit File Tax) with tax returns** file.

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).

Who may submit quarterly tax returns

You must submit tax returns on a quarterly basis if you are a **small taxpayer** and:

- selected the cash accounting scheme,
- did not select the cash accounting scheme but notified the head of the revenue office that you would submit tax returns for quarterly periods. A VAT-R form is used. You must submit it by the 25th day of the second month of the quarter for which you submit quarterly tax returns for the first time.

A **small taxpayer** is a taxable person for VAT purposes:

- for whom the value of sales (including the amount of tax) did not exceed the PLN equivalent of **EUR 1 200 000** in the previous fiscal year,
- who runs a broker company, manages investment funds or alternative investment funds, is an agent, contractor or another person providing similar services, except for consignment, if the commission or other forms of remuneration for the services provided (together with the tax amount) did not exceed the PLN equivalent of **EUR 45 000** in the previous fiscal year.

When you cannot submit tax returns for quarterly periods

- **For 12 months** from the month when you were registered as an active taxable person for VAT purposes.
- If you supplied the goods or services listed in **Annex 15** to the VAT Act in the quarter concerned or in the previous four quarters, unless the total value of these transactions without the tax amount did not exceed, in any month of these periods, **PLN 50 000**. The goods and services listed in this annex include: hard coal and brown coal, rapeseed oil, stretch film, steel goods, processors, hard disk drives (HDDs), solid-state drives (SSDs), mobile phones, including smartphones, parts and accessories for motor vehicles, plastic waste, motor gasoline and construction works.
- If you imported goods on the terms set out in Article 33a(1) of the VAT Act in the quarter concerned. This applies to the **simplified procedure**, whereby the tax due on imported goods is not paid to the revenue office's account but accounted for in tax returns. In such a case, you may submit tax returns for quarterly periods not earlier than 12 months after the last month of the quarter in which you imported these goods.
- If you are not a small taxpayer.

How long the tax authority has to make any reimbursement due

Tax refunds

Tax will be refunded within **60 days** from the date of submission of tax returns. In some cases, tax may be refunded within **25 days**, i.e.:

- to your **bank account**, subject to the conditions set out in the VAT Act, or
- to your **VAT account** (this applies to taxable persons who apply a split payment mechanism), if you apply for a refund of the tax difference to this account (with no additional conditions).

If you did not carry out any transactions and declared only input tax on purchases in the tax period concerned, you will receive a refund within **180 days**. You may receive the refund earlier – within 60 days – if you submit a written request to the revenue office together with an appropriate security (e.g. in the form of a bank guarantee or a bill with the bank's aval).

The time limit for refunding tax to the bank account (60 days, 25 days, 180 days) may be extended if the revenue office needs more time to verify the refund. If the revenue office considers the refund justified, in addition to the amount to be refunded you will receive interest equal to an extension fee applied when the payment of tax is deferred or divided into instalments. If the time limit is extended, you will receive the refund within the statutory time limit if you submit a request to the revenue office together with an appropriate security. If you submit the request together with the security 13 days before the expiry of the statutory time limit or later, you will receive the refund within 14 days from the date when this security was provided.

You specify the bank account to which VAT is to be refunded in an application for NIP, on CEIDG-1, NIP-2, NIP-7 and NIP-8 forms respectively. Your account must be with a bank established in Poland.

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