

Tax Alert

KPMG in Poland



March 2016

Standard Audit File (SAF) – The Ministry of Finance has published the SAF final structure and announced SAF implementation from 1 July 2016

On 9 March 2016, the Ministry of Finance (MF) published the final logical structures of the Standard Audit File (SAF), regarding electronic versions of tax books and accounting documents.

SAF – MF statement

In the published statement the Ministry of Finance (MF) informed that logical structures of SAF are available on the MF's websites in the sections related to the SAF.

[The full content of the statement is available in Polish on the MF website along with links to the logical structures of the SAF.](#)

Furthermore, the MF also published answers to Frequently Asked Questions (FAQ) related to questions related to the introduction of the SAF in Poland.

[The full content of the FAQ is available in Polish on the MF website.](#)

Please find below a summary of the most important answers selected by us:

SAF – in use from 1 July 2016

In the FAQ, the MF stated that there is no plan to postpone the date of final implementation of SAF. Therefore, taxpayers will be obliged to report tax data in SAF format as from 1 July 2016.

SAF scope of data

The MF informed that the scope of data of the SAF should correspond to the range of tax audit activities. Thus SAF files shall not cover additional data outside the scope of necessary tax administration activities.

SAF and data security

The MF stated that data collected via SAF files on the basis of article 193 of Tax Ordinance Act (SAF data files) will be protected by all of the technical and organizational solutions as in the case of e-tax returns submitted to the tax administration electronically.

SAF and accounting systems

The MF confirmed that taxpayers will not be obliged to submit data in a single SAF file in situations where they use more than one accounting system in the course of their business.

Therefore, a taxpayer will be entitled to submit an SAF file or SAF files generated from the data of each of their accounting systems.

How tax audits will change

The MF presented a sample of tests which will be conducted in the course of tax audits with the SAF application. The sample covered tests which verify cohesion, accuracy and completeness of accounting books and tax returns.

The sample tests covered also verification of formal requirements for the accounting books, for example consecutive numbering, gaps and duplicates of records. Moreover the MF informed that the tests would also cover verification of connections between income and expenses (CIT), continuity of using the accounting principles (for example asset valuation by the FIFO or LIFO method) or accuracy in tax rates for goods and services (VAT).

SAF – tax adjustments

The MF confirmed the possibility to correct data covered by the SAF. In such cases the taxpayer will be obliged to submit to the tax authorities not just the amended positions but a corrected SAF as a whole new file.

SAF – purchase and sales VAT records

The MF explained, that logical structure of SAF file for purchases and sales VAT records was modified in order to conform to the VAT tax declaration and its columnar format. The MF also pointed out, that purchases and sales VAT records and VAT declarations should contain the exact information.

SAF – purchase invoices

The MF explained, that the structure involves both purchase and sales invoices. After the public consultations were made, the logical structure was altered in order to support correction invoices and advance invoices.

SAF for invoices and different documents

According to MF, the SAF structure for invoices doesn't support receipts and accounting documents which were made in order to book the output tax. The MF is planning to release another logical structure in SAF format.

SAF and receipts

The MF has pointed out, that the situation where the taxpayer registers takings from the whole week from cash registers in one position (considering different VAT rates) is acceptable from the view of logical structure of SAF for VAT records.

In order to justify their standpoint, the MF explained that the personal data of purchasers is not available in such cases.

SAF and VAT registration

The MF pointed out, that obligations arising from SAF regulations will apply also to subjects which don't

have their permanent place of business in Poland. The SAF regulation will apply to all VAT taxpayers, which are registered in Poland for VAT purposes.

How can we help?

Taking into account the increase of activity of the Ministry of Finance, it is highly advisable to start the process of verifying if your currently used IT software possess the complete necessary data, which will allow the creation of a Standard Audit File.

It is also highly recommended to verify the possibility to transmit the data and create the SAF file itself.

KPMG is ready to support you also in the next stages of SAF implementation – we can provide both advice and technical support. If you are interested in our help, please contact us.

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