

Tax Alert

KPMG in Poland



May 2016

Standard Audit File (SAF) – answers to Frequently Asked Questions (FAQ) published by the Ministry of Finance

Ministry of Finance (MF) released further answers to Frequently Asked Questions (FAQ) on its [webpage](#) about structures of the Standard Audit File (SAF). These were selected during public consultation related to the introduction of this system in Poland.

The final version of the logical structures of the Standard Audit File (SAF) was published by the Ministry on 9 March 2016. In addition to this publication, the website contains also earlier questions about planned standards, and all of them can be found on that page.

We present below answers given by the Ministry of Finance which we assess to be of key importance.

We would like to underline that these explanations should not be treated as a source of law, but they are rather an indication of interpretations with regard to the SAF.

“Big” taxpayer definition

The response of the MF confirmed that for the recognition of an entity as being subject to the reporting in SAF format, employing at least 250 employees in the corresponding periods will be a sufficient condition. Financial conditions and asset levels will be irrelevant in this regard.

“Big” taxpayer – foreign entities

At the same time the MF clarified, that in the case of foreign entities, registered in Poland for tax purposes, the level of employment and financial ratios will be calculated for the all activity of such taxpayer – not only for its activities in Poland.

Invoices in foreign currencies

With regard to the structure for VAT invoices, the Ministry reported that in the event of invoices in foreign currencies, their value in the SAF report need to be administered in the currency of issuance. As a result, the taxpayer will be required to submit a separate SAF file for each currency.

However, it seems that this approach shouldn't be considered as the only appropriate one. Considering, that the taxpayer is required to carry out bookkeeping in the Polish currency, in our opinion reporting currency invoices according to their value expressed in PLN is equally justified.

Criterion of invoices selection

In addition, information has been provided that the tax authorities will be empowered to determine by decree the date on which a given invoice has been included in the SAF – the MF pointed out that this date could be either the date of the invoice, the date of its receipt, the date of posting or recognition of the invoice for VAT purposes.

It seems that the introduction of the possibility of generating SAF depending on the date specified by the tax authorities could be extremely complicated from a technical point of view.

The structure of VAT registration and the VAT return

The answers also confirm that the expectation of the Ministry of Finance with regard to the VAT registration structure, is that it should be in line with the VAT-7 declaration, filed by the taxpayer.

The structure of VAT registration, and the VAT invoices

Simultaneously the structure for VAT register does not have to match with the structure of the VAT invoices.

Bank accounts

The answers also indicated that in bank accounts without an IBAN number will not be reportable. However, such an obligation may arise in future with the enlargement of the structure to include further types of documents.

Please note, that the obligation to report SAF comes into force from 1 July 2016. At the same time we would like to inform you that at the moment the Polish parliament is working on amending the Tax Code which may result in the obligation for reporting under the SAF structure for VAT register, on a monthly basis, without prior demand. KPMG is monitoring this process, and we will inform you in the case of any changes.

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 currently used IT software possess the complete necessary data, which will allow creation of the 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 technological support. If you are interested in our assistance, please contact us.

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