



May 2016

Standard Audit File (SAF) – obligation of monthly reporting of the structure for the VAT register

On May 16, 2016, the Polish Senate adopted an amendment to the Tax Ordinance Act aimed at introducing changes to the rules of reporting in SAF format.

The amendment consists in introducing the obligation of sending to the tax authorities one of the SAF structures, on a monthly basis. The taxpayer will need to submit this without any demand or request from the tax authorities.

New rules for SAF reporting

Under the new rules, any taxpayer who maintains their accounting records using computer programs, is committed without prior request, to provide the SAF structure of the VAT register on a monthly basis. The deadline is the 25th day after the month end.

At the same time, there are no changes to rules for sending other structures, which means that they will still have to be submitted at the request of the tax authority.

Transitional rules

The new regulations contain transitional rules, indicating that the taxpayers meeting the criteria for a small or medium-sized enterprises within the meaning

of the Freedom of Business Act, will be exempt from the obligation to report the SAF structure of the VAT register until 31 December 2016. On the other hand, micro-businesses will be able to take advantage of this exemption until 31 December 2017.

It must be emphasized that the new regulations bring an obligation for small and medium businesses to generate the SAF structure with regard to VAT registration from 1 January 2017. **This represents a significant acceleration of the timeframe for the introduction of the new regulations.** The remaining provisions concerning the SAF structure will become mandatory for these taxpayers from 1 July 2018.

Taxpayers settling on a quarterly basis

The amendment to the Tax Ordinance Act introduces the obligation of monthly reporting of the SAF structure of VAT register for all taxpayers, regardless of the method of VAT settlements.

As a result, the taxpayers settling VAT on a quarterly basis will be required to submit the structure on a monthly basis.

This may be complicated from a technical and an organizational perspective.

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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