

Wrocław, 10.07.2018

**NEWSLETTER No. 20/2018/Tax<sup>1</sup>**

**JPK<sup>2</sup> AT THE REQUEST**

From 1<sup>st</sup> of July 2018, at the request of the tax authority, according to the Article 193a of the Act of 29<sup>th</sup> of August 1997 Tax Ordinance, **every tax payer who keeps tax registers with the use of computer software should take into account the possibility that the tax authority may request from him to provide part or whole these tax registers and accounting documents with the use of electronic means or on electronic data carriers, in the form of JPK structures.**

As the Ministry of Finance indicates on its website: *Standard Audit File for Tax (JPK) is a data set, generated from the IT systems of the business entity (by direct data export), which contains information on economic operations for a given period. JPK has a layout and format (XML schema), which allows its easy processing. JPK at the request includes 6 structures:*

- *accounting books - JPK\_KR,*
- *bank account statement - JPK\_WB,*
- *warehouse – JPK\_MAG,*
- *VAT invoices - JPK\_FA,*
- *revenue and expense ledger - JPK\_PKPIR,*
- *revenue registry - JPK\_EWP<sup>3</sup>.*

At the same time, it should be pointed out that this obligation to provide structures of JPK at the request of the tax authority may occur not only during tax proceedings, but also during carrying out by the tax authority verification of activities, cross inspections, tax inspections and tax and custom inspections. In this case, the tax authority – according to the Article 189 § 1 and § 2 of the Tax Ordinance, which will also apply in the case of JPK at the request – shall determine a time limit for a tax payer to provide JPK at the request, which cannot be shorter than 3 days.

Should you have further questions, we remain at your disposal.

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<sup>1</sup> This Newsletter does not constitute legal or tax advice.

<sup>2</sup> Standard Audit File for Tax to SAF-T.

<sup>3</sup> Ministry of Finance, JPK at the request, [online] [access: 03.07.2018], <https://www.finanse.mf.gov.pl/web/wp/pp/jpk/jpk-na-zadanie>.