
THE LIST OF VAT TAXPAYERS (THE SO-CALLED WHITE LIST OF VAT TAXPAYERS)

With reference to our Newsletter No. 18 we remind you that on 01/09/2019, after the entry into force of Art. 96b of the Act on goods and services tax[1], a new list of VAT taxpayers (the so-called white list of VAT taxpayers), hereinafter referred to as the "List", has been introduced.

Contact:
wroclaw@explico.com.pl

The List is kept by the Head of the National Tax Administration (KAS) and is available:

See other
www.explico.com.pl

- on the website of the Ministry of Finance - <https://www.podatki.gov.pl/wykaz-podatnikow-vat-wyszukiwarka>
- in the Central Register and Information on Economic Activity (CEIDG) - <https://prod.ceidg.gov.pl/ceidg.cms.engine/>

Taxpayers do not need to take any action to be on the List. The Head of the National Tax Administration collects all the necessary information from available public registers.

Obligation to pay to the account indicated on the List

We remind you that **the obligation to pay to the account indicated on the List will enter into force on 01/01/2020**. It means that starting from 01/01/2020 the taxpayers, in order to avoid sanctions, will be required to verify the bank account number provided by the contractor with the one shown on the List.

Risks

From 01.01.2020, if the taxpayer pays to his business partner an amount exceeding 15,000 PLN to a bank account other than the one specified on the List, such taxpayer:

- will not be able to include in tax-deductible expenses the amount in which the payment exceeds the amount of 15,000 PLN[2]. The number of transactions, into which the payment resulting from one invoice will be divided, will not matter;
- will bear the risk of joint and several liability along with his contractor for tax arrears if he fails to pay the VAT due on the transaction.

The regulations provide for the possibility of avoiding the abovementioned sanctions if the taxpayer notifies the head of the tax office competent for the invoice issuer of the payment within 3 days of making the transfer to the wrong bank account number.

The Ministry of Finance has prepared and published on its website helpful explanations on, among others, how to use the List (<https://www.biznes.gov.pl/pl/aktualnosci/biala-lista-podatnikow-vat-nowe-narzedzie-do-sprawdzania-kontrahentow>).

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

^[1] The change entered into force under the Art. 1 of the Act of 12.04.2019 amending the Act on goods and services tax and some other acts.

^[2] Or the equivalent of the amount of 15,000 PLN in case of transactions in currencies other than PLN. However the transactions in foreign currencies are converted into PLN at the average exchange rate announced by the National Bank of Poland on the last working day preceding the date of the transaction.

** This Newsletter does not constitute legal or tax advice.*