



# New SAF-T for VAT reporting in Poland

from October 2020

# VAT



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# SAF-T for VAT reporting in Poland

For a few years the Polish taxpayers have already been obliged to submit the monthly VAT SAF-T (Standard Audit File for Tax, in Polish – JPK\_VAT) to the tax authorities apart from the VAT return. The SAF-T was submitted in the XML format and covered VAT sales and purchase registers. The new regulations which came into force as of 1 October 2020, introduced the new SAF-T for the VAT scheme (JPK\_V7M for monthly settlements and JPK\_V7K for quarterly settlements).

The new SAF-T covers two parts:

- VAT return
- VAT registers.

Additionally, a part covering the VAT registers requires much more data than before, such as:

- specific markings for certain kind of goods/services,
- specific markings for certain types of transactions and procedures,
- specific markings for selected types of documents.

## When do the new SAF-T obligations come into force?

The new SAF-T for VAT will be implemented starting from VAT settlements for October 2020. This means that the first JPK\_VAT files in the new structure shall be **submitted by November 25th 2020**. However, in large companies the appropriate markings should be assigned in the IT system for the specific transactions as of October 1st on the on-going basis in order to enable the automatic generation of the SAF-T file and its timely submission to the tax authorities.

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## What has been changed?

Starting with VAT settlements for October 2020 and 4th quarter of 2020, the separate VAT returns (VAT-7 and VAT-7K) will no longer exist. They will be incorporated in new SAF-T files:

- JPK\_V7M for monthly settlements periods and
- JPK\_V7K for quarterly settlements periods.

It doesn't mean that the VAT returns will not exist at all. Only the format of VAT returns will change, since they will be a part of new SAF-T in the XML form.

Thus the new VAT SAF-T will consist of two main components – VAT return and VAT register. Apart from the new VAT return form included in SAF-T, also the VAT register part will be significantly expanded – new markings for specific goods/services/transactions and new types of documents are required. The general information of new markings are presented in the diagram below and more detailed information is presented in the following sections.

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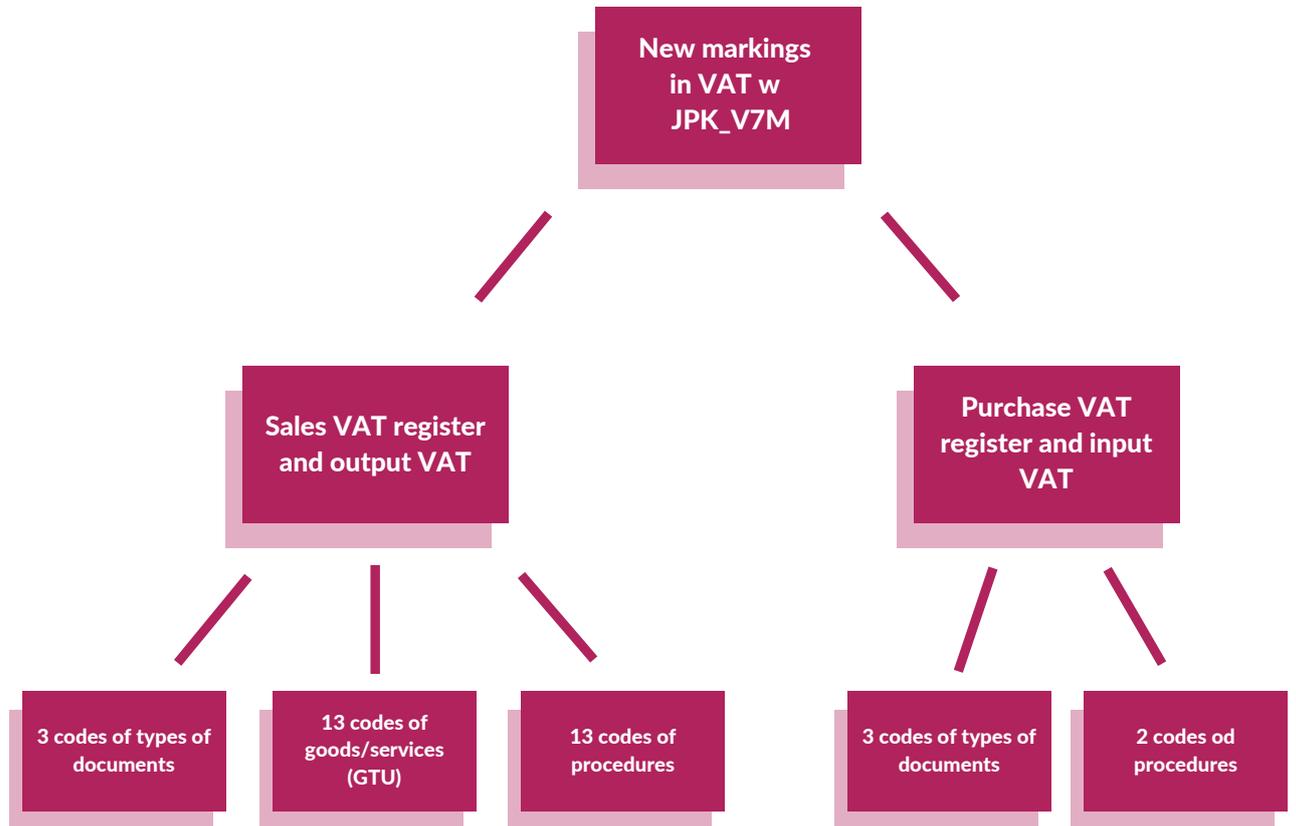
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## New markings in VAT registers' part of SAF-T.



## VAT return as a part of the new SAF-T in the XML form

The VAT return part of SAF-T will contain mainly the same fields that were previously present in VAT-7 and VAT-7K forms. However, some fields from previous declarations will be no longer present. In particular, the new VAT return will no longer contain fields regarding the reverse charge mechanism applicable to domestic sales in Poland, as this solution has been removed from 1st November, 2019. Also the previous attachments to the VAT return have been removed, e.g. concerning the bed debt relief. Instead, some new fields are added in the new VAT return covered by SAF-T.

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Below we present a list of new fields in the VAT return submitted in the SAF-T form.

Field number	Description
P_59	Crediting the excess input VAT amount towards future tax obligations.
P_60	The amount of the excess input VAT to be credited towards future tax obligations.
P_61	Type of future tax obligation.
P_61	Type of future tax obligation.
P_68	Total amount of adjusted taxable base referred to under Art. 89a sec. 1 of the VAT Act (bed debt relief).
P_69	Total amount of adjusted output tax referred to under Art. 89a sec. 1 of the VAT Act (bed debt relief).

## VAT registers

Very important changes in the Polish SAF-T for VAT have been introduced to the VAT register part – it will be significantly expanded compared to the previous version of JPK\_VAT. The most important change is adding new fields which are intended to provide information on the type of specific “sensitive” goods and services which are supplied (so-called “GTU”) as well as the type of transactions (so-called “Procedures”). There are also new marks in respect of the type of document on which the entry in VAT register is based.

The information will be provided by placing “1” in the appropriate SAF-T field – then the new fields will be generated if a given type of supply occurs. However, the financial and accounting system should be ready to provide the necessary data for specific transactions, even if some kind of transactions have not occurred before, but may occur in the future. Alternatively, instead of automatically generate a completed new SAF-T from the financial system, the additional markings can be assigned manually in the VAT registers. This solution could be very time-consuming or even impossible in large companies where thousands of transactions have to be reported in Polish VAT settlements.

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To better understand how the new part of VAT register works, the JPK\_VAT file can be imagined as a table, where each invoice (or other document) is presented in one row. Each row (invoice) is divided into columns where the data will be entered. If a given invoice shall be marked with GTU or Procedure code, then in the appropriate column “1” should be entered, otherwise the column should be left blank.

Thus, if an invoice (or other document) contains data concerning different types of sales, some of which should be marked with different codes of GTU or Procedures, there is no need to split the data from one invoice to separate rows. Moreover, splitting one invoice to multiple rows will be recognized as a mistake and may be a subject to penalty in the amount of PLN 500 for each mistake.

## GTU marks

**The GTU marks are applicable only in the output tax part of VAT register.** It is important that the GTU marks shall not be applicable to collective information on sales recorded in a cash register or collective information on sales not documented by invoices and not subject to the obligation of being recorded in a cash register (e.g. sales for employees).

Also, the GTU marks shall not be applicable to any purchase transactions where the output VAT is accounted for by the purchaser under the reverse-charge mechanism (e.g. Intra-Community acquisition of goods or importation of services).

There are thirteen categories of GTU covering different kind of goods (GTU\_01 – GTU\_10) and services (GTU\_10 – GTU\_13). The goods and services supplied by a taxpayer should be analysed if they are qualified under one of these categories. It should be underlined that GTU markings are also applicable when the services covered by the GTU list are recharged by a taxpayer, i.e. when it is treated as if one had received and supplied a specific kind of a service (according to art. 8 cl. 2a of the VAT Act and 28 of the Directive 2006/112).

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**Below you will find a list of GTU codes which should be assigned to the sales of specific goods and services.**

GTU_01	Supply of alcoholic beverages – ethyl alcohol, beer, wine, fermented beverages and intermediate products in the meaning of excise duty laws
GTU_02	Supply of goods referred to under Art. 103 sec. 5aa of the Act (fuel products)
GTU_03	Supply of fuel oil in the meaning of excise duty law, and lubricating oils, other oils classified as CN 2710 19 71 through 2710 19 99, save for CN 2710 19 85 (white oils, liquid paraffin), elastic lubricants classified under CN 2710 19 99, lubricating oils classified under CN 2710 20 90, lubricating preparations classified under CN 3403, save for elastic lubricants classified under the above-mentioned code
GTU_04	Supply of tobacco products, tobacco, e-liquid and new category products in the meaning of excise duty law
GTU_05	Supply of wastes – only these specified under items 79-91 of schedule no. 15 to the Act
GTU_06	Supply of electronic devices and their parts and materials specified under items 7-9, 59-63, 65, 66, 69 and 94-96 of schedule no. 15 to the Act only
GTU_07	Supply of vehicles and vehicle parts classified under codes CN 8701 - 8708 and CN 8708 10 only
GTU_08	Supply of precious metals and base metals – only these specified under items 1-3 of schedule no. 12 to the Act, and items 12-25, 33-40, 45, 46, 56 and 78 of schedule no. 15 to the Act
GTU_09	Supply of medicaments and medical devices - medicinal products, special purpose foods and medicinal products subject to registration under Art. 37av sec. 1 of the Act dated September 6th 2001 – Pharmaceutical Law (Journal of Laws of 2019, item 499, as amended)
GTU_10	Supply of buildings, structures and land
GTU_11	Services related to the greenhouse gas emission allowance trading as referred to in the Act on the Scheme for Greenhouse Gas Emission Allowance Trading dated June 12th 2015 (Journal of Laws of 2018, items 1201 and 2538 and Journal of Laws of 2019, items 730, 1501 and 1532)

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GTU_12	Supply of intangible services – exclusively in the area of consultancy, accounting, law, management, education or marketing, services related to head offices, advertising, market research and public opinion polling, services in the area of scientific research and development
GTU_13	Supply of transport services and warehouse management services - Section H of PKWiU of 2015, symbols ex 49.4 and ex 52.1

As mentioned above, the GTU marks are applicable to a whole invoice and not to individual positions on the invoice where the specific goods or services are mentioned. For example, if any of the goods specified under marks 01, 02 or 04 are mentioned on an invoice, the taxable person should enter “1” in the columns referring to “GTU\_01”, “GTU\_02” or “GTU\_04”, respectively.

## GTU – main issues

One of the most frequently asked questions is whether the GTU marks should be mentioned on an invoice issued by the supplier. There is no obligation to put GTU code on an invoice. It should only be marked in the new SAF-T for VAT. However, some of the purchasers as well as some bookkeeping firms require the GTU codes to be mentioned directly on the invoice, which will enable them to report the invoice properly in SAF-T. Especially when a purchaser subsequently resells the same goods or recharges the same services to other entities. Then, he should mark them with required codes in his VAT sales register. Also when the bookkeeping and VAT compliance services are performed abroad by the shared service center, marking the invoices with specific codes required for SAF-T reporting may be useful. VAT regulations allow for additional elements to be mentioned on the invoice besides the required data.

Another question is whether GTU codes should be applied to purchase invoices when the reverse-charge is applicable, such as to intra-community acquisitions or importation of services. The answer is no – this mark is applicable only to the actual sales transactions performed by a supplier.

Doubts may also arise if the GTU codes are applicable to the sales made to individuals (B2C) and to free deliveries (gifts) which are treated as VATable transactions.

In this case, the answer depends on a type of document issued with respect to the transaction. If the transactions are reported by collective documents (such as reports from the cash registers), then they shall not be marked with GTU. On the other hand, if each transaction is documented by a separate document and these documents are entered separately into VAT register, then they should be marked with GTU marks.

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Quite commonly applied mark is GTU\_12, which refers to intangible services, but only in this provision explicitly mentioned are, among others: consultancy, management, marketing, advertising services. In some cases doubts may arise with respect to the proper classification of the services under this GTU category. The Ministry of Finance states that the classification of the services should be based on the Polish statistical classification (PKWiU). For example, rental of advertising space is not classified as advertising services.

GTU\_13 code is generally attributable to transportation and warehousing services. However, it should be noted, that not always the recharge of the transport services should be marked with GTU\_13. When the supplier recharges transport costs to the purchaser of the goods, then the transport cost should be included in the taxable base of the supply of goods and will not be reported separately as a service (even if a separate amount is indicated on the invoice for transport costs). Consequently, the transport services in this case should not be marked with GTU\_13.

## Procedures markings

Unlike the GTU marks, **Procedures may be applicable to both output and input tax part of VAT register in JPK file**, although there are separate sets of markings for the sales and purchase parts of the VAT register. Below we present the set of Procedures markings.

### Markings for output VAT register

SW	Supply made within the framework of the distance sales from the territory of a country, as referred to under Art. 23 of the Act (sales to consumers in another EU country)
EE	Supply of telecommunications, broadcasting and electronic services referred to under Art. 28k of the VAT Act (services settled under the MOSS system)
TP	Links existing between a customer and a supplier of goods and/or services referred to under Art. 32 sec. 2 point 1 of the VAT Act (transactions between related parties, where the links between entities are considered in the same as for CIT purposes)

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TT_WNT	Intra-Community acquisition of goods by the second-in-turn taxpayer in the triangular transaction effected within the framework of the simplified procedure referred to in Division XII, chapter 8 of the VAT Act
TT_D	Supply of goods outside of the territory of a country effected by the second-in-turn taxpayer in the triangular transaction effected within the framework of the simplified procedure referred to in Division XII, chapter 8 of the VAT Act
MR_T	Supply of tourism-related services where the taxable base is the commission (decreased by VAT) according to Art. 119 of the VAT Act
MR_UZ	Supply of second-hand goods, works of art, collector's items and antiques, where the taxable base is the commission (decreased by VAT) according to Art. 120 of the VAT Act
I_42	Intra-Community supply of goods following the importation of these goods effected within the framework of the customs procedure 42 (importation)
I_64	Intra-Community supply of goods following the importation of these goods effected within the framework of the customs procedure 63 (importation)
B_SPV	Transfer of a single-purpose voucher effected by a taxable person acting on his own behalf, taxed according to Art. 8a sec. 1 of the VAT Act
B_SPV_DOSTAWA	Supply of goods and/or services to which a single-purpose voucher relates, to the taxable person who has issued the voucher according to Art. 8a sec. 4 of the VAT Act
B_MPV_PROWIZJA	Supply of agency and other services related to the transfer of a single-purpose voucher, taxed according to Art. 8b sec. 2 of the VAT Act
MPP	Transaction subject to the mandatory split payment mechanism (i.e. when an invoice issued to an active taxpayer documents the supply of goods and/or services specified in Appendix no. 15 to the VAT Act with a gross value of the invoice exceeding PLN 15 000)

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## Markings for input VAT register

MPP	Transaction subject to the mandatory split payment mechanism (i.e. when an invoice issued to an active taxpayer documents the supply of goods and/or services specified in Appendix no. 15 to the VAT Act with a gross value of the invoice exceeding PLN 15 000)
IMP	Symbol referring to input tax resulting from the VAT charged on the importation of goods, including the importation of goods settled according to Art. 33a of the VAT Act (when output VAT is settled in the VAT return instead of being paid before to the tax office)

## Procedures – main issues

One of the most popular questions regarding Procedures markings is whether the markings in the output VAT register (especially mark “TP”) should be applied to purchase transactions which are subject to reverse-charge, such as intra-Community acquisition of goods and importation of services.

Unlike GTU markings, the Procedures markings should be applied to purchase transactions when the purchaser is obliged to account for output VAT under the reverse-charge mechanism, such as intra community acquisition of goods or importation of services.

In turn, the most problematic issue is to define which transactions should be marked with “MPP” mark in both sales and purchases VAT registers. It has to be strongly underlined that **“MPP” mark applies only to transactions which are subject to obligatory split payment**. Thus, the MPP mark will only be relevant when the following conditions are jointly met:

- (i) an invoice is issued to an active taxpayer,
- (ii) an invoice covers the supply of goods or services listed in Appendix no 15 to the VAT Act,
- (iii) the gross value of an invoice exceeds PLN 15.000.

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The regulations on obligatory split payment regime has been introduced in Poland on 1st November 2019. After meeting the conditions for obligatory split payment, the supplier should include a specific annotation on the invoice (“mechanizm podzielonej płatności” – “split payment mechanism”) and the purchaser is obliged to pay under this regime. However, so far there have been no negative consequences if this clause was entered on the invoice excessively (when it was not required, since the transactions have not fall under the mandatory split payment regime). Also voluntary payments made within this regime were allowed. However, for SAF-T reporting (MPP code), all transactions should be carefully analysed both by the supplier and by the purchaser from the perspective of the conditions qualifying for obligatory split payment regime. As we mentioned above, this mark is only applicable to transactions which are subject to obligatory split payment, regardless of the fact whether an invoice is marked or not with annotation “split payment mechanism”. Incorrect applying of the MPP code may be treated by the tax authorities as a mistake subject to a penalty of PLN 500.

Another problematic issue is the application of MPP marks to the corrective invoices. According to the Ministry of Finance’s explanations, marking a corrective invoice with the MPP code in the VAT register in the new SAF-T should take into account the circumstances of transactions after the issuance of the corrective invoice. For example, if the value of the original invoice did not exceed PLN 15.000 gross, but after the correction is made this amount is exceeded, then the corrective invoice should be marked with the MPP code.

## Markings regarding the type of document

**A new field regarding the type of document was introduced to the new SAF-T, both in output and input VAT registers.** This marking refers only to a few specific types of documents based on which the entry into the VAT register is made.

In the output VAT register the field for this purpose is called “TypDokumentu”. The following symbols should be marked in the sales VAT register for a specific type of documents:

- RO – for a collective internal document containing data on cash register sales;
- WEW - for an internal document; for instance: free of charge delivery of goods or services which are subject to VAT, collective document concerning sales to individuals other than sales recorded in a cash register (e.g. sales to employees);
- FP – for an invoice referred to in Art. 109 sec. 3d of the VAT Act, i.e. when issuing the invoice was preceded by the receipt from a cash register.

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If none of these symbols needs to be attributed in SAF-T, the document type field should be left blank.

In the input VAT register, the field for this purpose is called "DokumentZakupu". The following symbols should be marked in the purchase VAT register for a specific type of documents:

- MK – for an invoice issued by a taxpayer being a supplier of goods and/or services, who has chosen the cash basis method referred to under Art. 21 of the VAT Act (which is applicable to so called "small taxpayers");
- VAT\_RR – for the VAT RR invoice referred to under Art. 116 of the VAT Act (an invoice documenting the sales made by flat-rate farmers);
- WEW – for an internal document, for instance: the annual adjustment of input tax according to the tax deduction proportion.

If none of these symbols needs to be attributed in SAF-T, the document type field should be left blank.

## Corrections of VAT returns and VAT registers

Firstly, it should be underlined that the corrections of SAF-T files should be made with use of the SAF-T version which was applicable at the moment of submitting the original file. This means that the **IT system should allow to prepare the corrections of SAF-T also in the previous version – JPK\_VAT(3), which should be submitted for the settlement periods preceding October 2020.**

Secondly, due to the fact the JPK\_VAT file currently consists of two parts – VAT return and VAT registers – the correction of JPK\_VAT file should contain only this part in which the adjustments are made. When the adjustments are made in both parts – VAT return and VAT registers, then the correction of both parts of SAF-T should be submitted to the tax office.

For example, if there will be a mistake in the VAT register, which does not have an impact on a VAT return part (e.g. only correction of VAT number or GTU code), the correction of SAF-T file should contain only the VAT registers part. On the other hand, if there will be some adjustments in the VAT register regarding the value of transactions which will have impact on VAT return, then the correction of SAF-T should contain both VAT registers and VAT return.

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# Sanctions and penalties for mistakes and non-compliance

Together with the new provisions on SAF-T reporting, the new law has introduced additional sanctions for mistakes in SAF-T. In particular, **a penalty of PLN 500 may be imposed by the head of a tax office for each error in JPK\_VAT file** which makes it impossible to verify the correctness of transactions. The law does not clearly define which mistakes will be considered as those that make it impossible to verify the correctness of transactions. Thus, at present, we cannot precisely determine which errors may be subject to sanctions.

On the other hand, sanctions will not be imposed automatically. The head of tax office, at first, will call the taxpayer for submitting the mistakes. Only if the taxpayer does correct the indicated errors within 14 days and does not submit explanations justifying that the mistakes were not made, a sanction may be imposed. Consequently, imposing of PLN 500 penalty for each mistake is subject to discretionary decision of the head of tax office.

Aside of abovementioned sanctions, **errors in JPK\_VAT file may also be subject to penalties and fines under the fiscal penal code, which are imposed on the individuals responsible for the company's VAT settlements.** Taking into account the fact that new SAF-T will cover both VAT return and VAT registers, hence any mistakes in SAF-T may be considered as incorrectness in VAT registers or VAT returns and they may result in the liability of persons responsible for VAT settlements. Additionally, in order to avoid fiscal penalties when the correction of SAF-T is submitted covering the VAT registers part – alone or together with the VAT return part – in order to avoid fiscal penal consequences, it is recommended to submit the statement of voluntary disclosure to the tax office prior to submission of the corrected SF-T.

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## How to prepare?

There is little time left to prepare for the new VAT SAF-T reporting requirements. The first SAF-T in the new format should be submitted for October, by 25th November 2020. The key issue is a proper identification of a taxpayer's transactions which require new markings in SAF-T. Thus, the **implementation of the new SAF-T should start with the review of the transactions and assigning markings to them.** If possible, new codes should be assigned to each kind of goods/service in the system, which would enable automatic generation of VAT registers with the required markings attributed to each "sensitive" transaction.

The second thing, but equally important, is a technical implementation of the new SAF-T. If SAF-T is generated directly from the financial system, the significant changes should be introduced from the technical perspective which will assure the appropriate and timely SAF-T reporting. The implementation process should involve people from IT, finance, accounting, sales and procurement departments. If it is not possible to generate SAF-T directly from the company's financial system, some external tool should be used to generate a correct SAF-T.

**MDDP has prepared an application (Generator JPK) allowing to generate xml JPK\_VAT file based on data provided in excel files or previous JPK\_VAT(3) file.**

For details please refer to <https://www.mddpdigital.pl/GeneratorJPK>.

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