



DORADZTWO
PODATKOWE

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Most important VAT changes for 2022

As in the previous years, Polish taxpayers have to cope with many tax changes to be introduced in a new year. Although most of them concern income taxes, it should be noted that there are also many changes in VAT (most of them are crucial). The most important changes in VAT for 2022 are as follows:

I. National System of e-Invoices (KSeF)

- entry into force: **1.01.2022** (voluntary),
- system enables issuing, transferring and storing structured invoices via KSeF,
- issuing structured invoices has many advantages i.e. possibility to receive VAT refund in a shorter period of time - 40 days, possibility to recognise correction invoice in minus without required documentation and no necessity to provide JPK_FA on the request of tax authorities.

II. Amended rules on issuing invoices

- entry into force: **1.01.2022**,
- **introduced changes concern all types of invoices, regardless of the way of issuance**,
- term of issuing invoices before the supply of goods, services or receipt of a payment, in whole or in part, has been extended from 30 to 60 days,
- obligation regarding unit net price in an invoice regarding advance payment has been removed,
- „duplicate”, „correction invoice” or indication of the reason of issuing corrective invoice may be placed voluntary,
- possibility of issuing aggregated corrective invoices for the indicated period for one recipient for both, invoices documenting particular supply of goods and services or all supply of goods and services.

III. VAT option on financial services

- entry into force: **1.01.2022**,
- before the amendment, provisions of the VAT Act ordered mandatory VAT exemption for financial services. As a consequence, there were an obligation for taxpayers supplying financial services to allocate expenditures to exempted or taxable activities,
- currently it is possible to apply standard VAT rate for particular financial services (under certain conditions).

IV. Reduced VAT rates

- entry into force: **1.01.2022**, further changes in this regard are expected,
- during the period from January to March 2022, reduced tax rates concerns the supply of the following goods (i) natural gas – from 23% to 8%, (ii) electricity – from 23% to 5%, (iii) heat energy – from 23% to 8%.

V. VAT group

- entry into force: **1.07.2022**,
- new regulations introduce the possibility of joint settlements by taxpayers within VAT group, which in practice means that (i) supply of goods and services between members of a VAT group will not be subject to VAT (ii) entities forming a VAT group become a single taxpayer for VAT purposes (VAT gGroup will be represented by one company – a representative).

VI. Other selected changes

- a. possibility of submitting a quarterly VAT returns for taxpayers paying the CIT flat rate (so-called Estonian CIT),
- b. introduction of the quick VAT refund - 15 days dedicated for the so-called non-cash taxpayers using on-line or virtual cash registers,
- c. no need to provide voluntary disclosure with the corrective SAF-T file,
- d. obligation to issue documents TAX FREE only in the electronic form and to use on-line cash register by the sellers participating in the TAX FREE system,
- e. refusal to issue the binding VAT rate ruling (WIS) if, on the day on which the request is made, there is investor's agreement in the meaning of the Tax Ordinance,
- f. obligation to ensure an integration between the cash register and payment terminal, non-performance of this obligation will be subject to a fine in the amount up to PLN 5 000 (entry into force: 1.07.2022).

If you are interested in obtaining further information, or would like to discuss the impact of the above changes please contact:

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