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New version of the JPK_FA structure from the 1st of April

The Ministry of Finance has published a new version of the logical structure of the Standard Audit File for Tax (SAF-T) for VAT invoices, i.e. JPK_FA(4).

The new version of the structure is the result of adjusting the scope and content of the data presented therein to the current legal status. The ministry also released an updated information brochure with the publication of the new structure (<https://www.gov.pl/attachment/f6a4054b-e2e3-4b6e-8fe9-5e50a709ba4c>).

The new structure will apply **from April 1, 2022**.

We would like to remind you that from July 1, 2018, all taxpayers who keep tax books and produce accounting evidence in electronic form **may be requested by the tax authorities to provide the JPK_FA structure** during tax proceedings, verification activities, tax inspection or customs and tax inspection.

The deadline for submitting the prepared structure to the authorities may in some cases be as short as 3 days, therefore it is important to be prepared and introduce changes in accounting systems that would guarantee the possibility of creating the current JPK_FA structure.

The scope of changes

Among the changes introduced in the JPK_FA(4) structure, in relation to the currently applicable JPK_FA(3), the following should be distinguished:

1. updated dictionary of codes for EU member countries (the XI code for the Northern Ireland area was introduced and the GB code was left for Great Britain),
2. updated dictionary of currency codes,
3. removing old dictionaries of EU country codes and currency codes - the reference to the KodyCechKrajow_v3-0E.xsd scheme has been removed,
4. introducing a new system code: JPK_FA (4),
5. introducing a new form variant: 4,
6. extension of the TIdentyfikatorOsobyNiefizycznej1 identification data node with identification numbers for the purposes of OSS and IOSS (EUPLVATID and IMPLVATID),
7. new percentage element - for the purpose of OSS and IOSS rate reporting,
8. Updated descriptions of nodes or elements.

The detailed scope of the changes is presented in point 13 of the updated information brochure.

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How can we help?

MDDP Digital offers applications that allow to verify the correctness of JPK_FA, JPK_V7M and other SAF-T structures as well as the accordance between the structures. CheckJPK is a tool that enables automatic verification and data analysis of all the SAF-T files.

The team of MDDP experts may, at your request, also perform the JPK e-Audit, which covers technical and substantive verification of the SAF-T structures.

The above will allow you to stay ahead of the movement of tax authorities, reduce tax risk and ensure security.

If you are interested in the above information and its impact on your business, please contact:

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or your advisor at MDDP.

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