



May 2017

## Standard Audit File for Tax – verification of submitted JPK\_VAT files

**On 26th of April the Ministry of Finance published information about JPK\_VAT verification using a software tool named ANALIZATOR\_JPK.**

**According to the above information, taxpayers whose files have been found to be incorrect will receive an e-mail with a request to double-check and, if necessary, to correct the VAT return and/or the JPK\_VAT file.**

### **Disparities, errors and small mistakes**

According to the information released, the Ministry of Finance has identified the following cases of disparities in files sent for February 2017:

- disparities between JPK\_VAT files sent and VAT returns filed for the same period,
- disparities concerning transaction values indicated by counterparties in JPK\_VAT files,
- instances where VAT invoices were included in the purchase register of input VAT of the JPK\_VAT file where such invoices were issued by entities not registered as active taxpayers.

Taxpayers, whose files have been identified as incorrect, are to receive e-mails signed by the Ministry of Finance Tax Levy Department sent from [jpk.analizy@ds.mofnet.gov.pl](mailto:jpk.analizy@ds.mofnet.gov.pl).

Messages sent by the Ministry of Finance indicate the counterparty that is related to the identified issue. The taxpayer is also informed within what time clarification must be provided.

We would like to highlight that it is possible that disparities identified by the Ministry of Finance might not to be the result of errors made by the taxpayer. These may be caused by an error of the counterparty or the fact that a purchase invoice input-VAT deduction is deferred.

### **Risks**

According to the published information, the e-mails will **not contain any attached files, links or requests for payment of tax.**

Thus, it is vital to verify the address from which the e-mail is received as well as to make sure that the e-mail does not contain any attachments, links or requests for payment of tax. In case potential threats are identified, IT services should be contacted.

### **How can we help?**

KPMG has created a couple of tools, which can help deal with the above described issue.

First, the „**JPK+**” tool enables verification of SAF-T file before sending it to the Ministry of Finance.

The JPK+ tool has a variety of useful functionalities including formal validation of the JPK structures as well as an the possibility to carry out an analysis of VAT settlements, aimed at detecting discrepancies and potential risks in order to eliminate them before they are identified by the Ministry of Finance.

The second tool („**NIP Checker**”) will enable automated multiple verifications of NIP number statuses based on an official data search engine of the Ministry of Finance.

The spreadsheet, following simple data input, will analyze whether the data is formally correct and provide feedback about the status of each specific counterparty.

The validation spreadsheet helps maintain the highest quality of the VAT register as well as reduces the time spent by employees involved in VAT settlements.

Please let us know if you would be interested in support offered by KPMG. Should you have any questions or would like to receive more information on our above mentioned services, please do not hesitate to contact us.

## Contact

### Tomasz Grunwald

Partner

Tel. : +48 22 528 11 78

Fax: +48 22 528 11 59

tgrunwald@kpmg.pl

### Andrzej Tajchert

Partner

Tel. : +48 22 528 11 01

Fax: +48 22 528 10 09

atajchert@kpmg.pl

### Marcin Rudnicki

Partner

Tel. : +48 22 528 11 77

Fax: +48 22 528 11 59

mrudnicki@kpmg.pl

## KPMG offices

### Warszawa

ul. Inflancka 4a

00-189 Warszawa

Tel. : +48 22 528 11 00

Fax: +48 22 528 10 09

kpmg@kpmg.pl

### Kraków

ul. Opolska 114

31-114 Kraków

Tel. : +48 12 424 94 00

Fax: +48 12 424 94 01

krakow@kpmg.pl

### Poznań

ul. Roosevelta 18

60-829 Poznań

Tel. : +48 61 845 46 00

Fax: +48 61 845 46 01

poznan@kpmg.pl

### Wrocław

ul. Bema 2

50-265 Wrocław

Tel. : +48 71 370 49 00

Fax: +48 71 370 49 01

wroclaw@kpmg.pl

### Gdańsk

al. Zwycięstwa 13a

80-219 Gdańsk

Tel. : +48 58 772 95 00

Fax: +48 58 772 95 01

gdansk@kpmg.pl

### Katowice

ul. Francuska 34

40-028 Katowice

Tel. : +48 32 778 88 00

Fax: +48 32 778 88 10

katowice@kpmg.pl

### Łódź

al. Piłsudskiego 22

90-051 Łódź

Tel. : +48 42 232 77 00

Fax: +48 42 232 77 01

lodz@kpmg.pl



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