

## STANDARD AUDIT FILE FOR TAX (SAF-T) – CLOSER TO TARGET

1 July 2016 will see entry into force of the regulations on Standard Audit File For Tax (SAF-T), a new tax audit tool enabling tax authorities to draw data from auditees' tax records in a uniform electronic form.

SAF-T will first become obligatory for large undertakings as defined in the Freedom of Business Act of 2 July 2004 (consolidated in *Journal of Laws* of 2015, item 584, and subsequently amended), if they maintain tax records using computer software.

Undertakings defined as small or medium by that act, if they maintain tax records using computer software, can for the time being elect whether or not to use SAF-T, but will have to use it as of 1 July 2018.

A practical consequence of introducing SAF-T will be to ensure that business accounting software has an added functionality supporting this solution.

Finance Ministry's website allows access to draft logical layer of the electronic tax books and records that make up the SAF-T as well as presenting answers to the most frequent questions that arose during SAF-T consultation process (see <http://www.mf.gov.pl/kontrola-skarbowa/dzialalnosc/jednolity-plik-kontrolny>).

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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