

PRESIDENT SIGNED A LAW AMENDING THE TAXES MANAGEMENT ACT TO INTRODUCE SINGLE CONTROL FILE

On 5 October 2015, the President signed a law amending the Taxes Management Act to impose certain additional duties on taxpayers.

These new duties will ensure the introduction of what is called a Single Control File (SCF) for tax books and accounting documents.

According to Article 193a Taxes Management Act, tax authorities will be empowered to request taxpayers to submit all or some of their tax books and accounting documents by electronic communications or on computer data storage devices, if the taxpayer keeps his tax books using computer software.

Podatnicy będą zobowiązani opracowywać JPK wg określonej struktury logicznej postaci elektronicznej ksiąg podatkowych oraz dowodów księgowych, która zostanie zaprezentowana w Biuletynie Informacji Publicznej Ministerstwa Finansów.

Taxpayers will have to ensure that the SCFs for their tax books and accounting documents have a specific logical structure to be published in Finance Ministry's Public Information Bulletin.

In addition, the Finance Minister will provide for the following by way of a statutory instrument (regulation):

- how to send data in an electronic form,
- technical requirements for computer data storage devices used for the storage and transmission of data,
- mechanisms to ensure security, reliability and non-repudiation of data contained in the books,
- how to protect the data against unauthorised access.

Works on SCF's logical structure and the Finance Minister's regulation are underway.

The SCF rules become effective on 1 July 2016, except that small and medium enterprises (as defined in the Freedom of Business Act) will have a longer time to adapt because use of SCF will be optional for them until 30 June 2018.

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

Doradztwo Podatkowe WTS&SAJA Sp. z o.o.

Delta Building, 4th floor
ul. Towarowa 35
61-896 Poznań
tel. (+48) 61 643 45 50
fax. (+48) 61 643 45 51
Warsaw Office
CENTRAL Tower, 22nd floor

Doradztwo Podatkowe WTS&SAJA Sp. z o.o.
Delta Building, 4th floor
ul. Towarowa 35
61-896 Poznań
Poland

P +48 61 643 45 50
F +48 61 643 45 51
office@wtssaja.pl
www.wtssaja.pl

Managing Partner:
Magdalena Saja

Tax ID: 778-141-77-66
Poznań District Court for Poznań Nowe Miasto
and Wilda, 8th Commercial Division
KRS 0000206176
Share capital: 200 000 PLN

Al. Jerozolimskie 81
02-001 Warszawa

This Newsletter provides general information and is designed to keep you up-to-date with changes in tax law, tax rulings and interpretations, case law development and interesting commentaries.

Doradztwo Podatkowe WTS&SAJA shall not be held legally liable for any acts or omissions that follow from the contents hereof.