



DOING BUSINESS IN POLAND AND **VAT REGISTRATION**

RSM POLAND GUIDEBOOK

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



If you are...

- a legal person (e.g. a corporation), or
- an organisational unit without a legal personality (e.g. a partnership), or
- a natural person, and you carry out business activity on your own (as a producer, trader or service provider)

...and you are planning to perform the following taxable activities in Poland:

- supply of goods and provision of services for consideration within the territory of Poland,
- export of goods from the territory of Poland outside the EU,
- import of goods from outside the EU into Poland,
- intra-Community acquisition of goods for consideration from the territory of another EU Member State into the territory of Poland,
- intra-Community supply of goods from the territory of Poland into the territory of another EU Member State,

REGISTER FOR VAT IN POLAND

If you are planning any new ventures in Poland that will be subject to VAT, remember to register for VAT purposes in Poland.

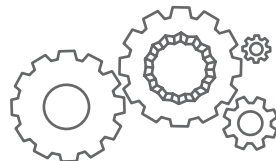


Registration request

In order to make a registration request, you have to:

- submit necessary documents before the date of the first sale of goods or services, other than those exempt from VAT,
- have a Polish tax identification number known as NIP.

If you do not have the Polish NIP, your registration request shall be for both the tax identification number and the future entry to the VAT register.



Registration procedure

- The registration process usually takes from 1 to 2 months.
- You have to complete the necessary information and documents (some in their original copies) and submit them to the competent tax office.
- The tax office shall grant the taxpayer an identification number (if the taxpayer does not already have one) and enter him or her to the register of active VAT payers and VAT EU payers.



Necessary documents

- VAT-R, NIP-2/NIP-7 forms
- Confirmation of taxpayer status in the country of residence of the entity applying for VAT registration in Poland
- Excerpt from the business register or a copy of the articles of association
- Legal title to real property (warehouse, office) if your business is seated in Poland

If the documents have not been drawn up in Polish, a certified translation is required.

THE POWER OF BEING UNDERSTOOD

Being an active VAT payer, you must meet a number of obligations, but you also have certain privileges.

Obligations of VAT payer in Poland

- Keep electronic records of VAT sales and purchase
- Submit monthly online reports (JPK_V7) (deadline: by the 25th day of the month following the accounting month)
- Submit monthly recapitulative statements (VAT-UE) (deadline: by the 25th day of the month following the accounting month)
- Report any changes of registration details (deadline: 7 days)

Reclaiming VAT in Poland

If the amount of input tax reported in your return is higher than the amount of output tax, you have the right to have this difference refunded to your Polish bank account (deadline: 25, 60 or 180 days, depending on whether certain statutory conditions are met).



How can we help you?

RSM Poland has practical experience in advising on VAT registration in Poland. Drawing on this experience, we offer comprehensive and tailor-made support, e.g.:

- taking taxpayers through the registration process aimed at getting a tax identification number in Poland and an entry in the VAT register and VAT EU register;
- analysing your business in order to identify risks of having a permanent establishment in Poland;
- comprehensive verification of the taxpayer's records and tax documents for the purpose of reclaiming VAT in Poland;
- preparing and submitting VAT returns in Poland, with the identification of areas of potential risk of incorrect identification of any transaction;
- making any requests on behalf of the taxpayer and offering support in reclaiming VAT.



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