

Gap analysis questionnaire

Common EU standard VAT return

1. General information									
(11) Company name Intelligent box									
(12) VAT identification number: Country code of the relevant EU MS + VAT number of the relevant EU MS									
(13) VAT period									
2. Output transactions			3. VAT due		4. Input transactions			5. VAT deductible	
Standard rate		211		311	Imports of goods		41		51
Reduced rate		212		312	IC acquisitions of goods		42		52
Other rates		213		313	IC purchases of services		43		53
IC supplies of goods		22			Domestic reverse charge		44		54
IC supplies of services		23			Other cross-border reverse charge		45		55
Export of goods		24			Other purchases				56
Other supplies with right of deduction		25			SUBTOTAL	Intelligent box	46	Intelligent box	57
Other supplies without right of deduction		26			Adjustments (+/-)				58
SUBTOTAL	Intelligent box	27	Intelligent box	32	TOTAL				Intelligent box 59
VAT due reverse charge (including import VAT deferred)				33					
TOTAL			Intelligent box	34					

6. Balance	
	Amount
(61) Net amount of the period = (34) – (59)	
(621) VAT credit brought forward from previous period	
(622) Advance payments made	
(62) Net VAT amount payable/refundable = (61) - (621) – (622)	
(64) Amount claimed for refund	

7. Corrections				
Period	Under-declared VAT	Over-claimed VAT	Total	
711	721	731	741	Intelligent box
712	722	732	742	Intelligent box
713	723	733	743	Intelligent box
71x	72x	73x	74x	Intelligent box
Total			75	Intelligent box

8. Date and signature	
(81) Signature	
(82) Name and capacity of preparer/signatory	
(83) Date	

Output transactions

General principles	<i>Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)</i>
The taxable person should report the sale (output) transactions that are or should have been performed under its VAT identification number in the Member State of	Agree
Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.	Agree

Description	BOX		Transactions to be reported	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A), other VAT return (O) or not (N)							
	TAXABLE AMOUNT	TAX AMOUNT		TAXABLE AMOUNT				TAX AMOUNT			
				P	A	O	N	P	A	O	N
Standard rate	211	311	Supplies of goods and/or services on which VAT is charged at the standard rate	X				X			
			Self-supplies of goods and/or services on which VAT is charged at the standard rate	X				X			
Reduced rate(s)	212	312	Supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	X				X			
			Self-supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	X				X			
Other rates	213	313	Supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)	X							
			Self-supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)	X							
			Supplies of goods and/or services related to an old standard rate / reduced rate	X				X			
IC supplies of goods	22		Supplies of goods exempt from VAT because the goods are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - These supplies have to be reported in the EC Sales List as supplies of goods	X							
			Deemed supplies of goods exempt from VAT because the goods are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisitions of goods (transfers) - These supplies have to be reported in the EC Sales List as supplies of goods	X							
			Supplies of goods by party B in a triangulation transaction (ABC) - These supplies are taking place in the MS of final destination of the goods where the acquirer C is liable for VAT on these supplies - These supplies have to be reported in the EC Sales List with a specific code for triangulation transactions					X			

Other output transactions than stated above to be currently reported							
Transactions to be reported	High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A) or other VAT return (O)					
		TAXABLE AMOUNT			TAX AMOUNT		
		P	A	O	P	A	O
Goods included in so called physical stock-counting of goods that should be prepared as of the day of dissolution of the partnership or cessation of performance of taxable acts.	Only output VAT reported				X		
Intra-Community acquisition of new means of transport	Only output VAT reported				X		
Intra-Community supply of goods without the right to 0% VAT rate.	These transactions are taxed at an appropriate VAT rate.	X			X		
Export of goods without the right to 0% VAT rate.	These transactions are taxed at an appropriate VAT rate.	X			X		
The supplies of goods in case of which VAT was refunded to the passenger.	These transactions are separately shown as subject to the 0% VAT rate (provided that special conditions are met).	X					

Separate box

To be reported

To be reported

Separate box

<i>Please indicate which differences exist for established vs non-established taxable persons regarding output transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>
Supplies of goods in the Member State of filed VAT return.	taxable amount, output VAT	where supplies of goods are performed by entities registered only for VAT purposes in Poland to entities established in Poland, the reverse-charge mechanism is applied (i.e. transactions are reported by the seller [i.e. non-established entity] only in their net amount, whereas the Polish-established purchaser reports both, net and tax amounts).
		Foreign entities generally do not report imports of services in their Polish VAT return (with some exceptions).

Rate increase from 22% to 23%, reported in the same box, different boxes for standard rate and reduced rate

Free release of goods / services - These transactions are taxed at appropriate VAT rate.

Free release of goods / services - These transactions are taxed at appropriate VAT rate.

Supply of goods / services subject to 0% VAT rate; however, special conditions should be met.

Free release of goods / services - These transactions are taxed at appropriate VAT rate.

Reported in the boxes for the standard/reduced rates

Intra-Community supplies of goods are subject to 0% VAT rate (provided that special conditions are met).

Intra-Community supplies of goods are subject to 0% VAT rate (provided that special conditions are met).

No specific regulations; however, based on the approach usually taken by the tax authorities, these transactions should not be reported in VAT returns, although they should be indicated in the EC Sales & Purchases List with a specific code for triangulation transactions.

Seller of the services reports the taxable amount of services (i.e. net amount).

[Purchaser of the services reports the taxable amount and VAT amount of services that are the subject of the import of services]

Non-established taxpayers do not report these transactions.

Export transactions are subject to 0% VAT rate (provided that special conditions are met).

Supplies subject to 0% VAT rate (provided that special conditions are met).

Supplies in customs warehouses are subject to 0% VAT rate (provided that special conditions are met).

Supplies subject to 0% VAT rate (provided that specific conditions are met).

Seller of the goods/services reports the taxable amount.

[Purchaser of the goods/services reports the taxable amount and VAT amount]

Both taxable amount and VAT amount are reported in the VAT return.

Both taxable amount and VAT amount are reported in the VAT return.

In the case of triangulation transactions, based on the approach usually taken by the tax authorities the second entity in the chain

Both taxable amount and VAT amount are reported in the VAT return.

Both taxable amount and VAT amount are reported in the VAT return.

Both taxable amount and VAT amount are reported in the VAT return.

x in the VAT return

ed together with the local sales - i.e. No separate box in the VAT return

ed together with the local sales - i.e. No separate box in the VAT return

x in the VAT return

Input transactions

General preliminary remarks	<i>Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)</i>
The taxable person should only report the purchase (input) transactions that have taken place (for VAT purposes) in the Member State of reporting.	Agree
Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.	Agree

Description	BOX		Transactions to be reported	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A), other VAT return (O) or not (N)							
	TAXABLE AMOUNT	TAX AMOUNT		TAXABLE AMOUNT				TAX AMOUNT			
				P	A	O	N	P	A	O	N
Imports of goods	41	51	Importation of goods <u>with</u> deferred payment of VAT - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the importation takes place	X				X			
			Importation of goods <u>without</u> deferred payment of VAT - VAT paid at the customs office to be reported as (partially or totally) deductible (if applicable) in the VAT return of the MS where the importation takes place	X				X			
			Importation of goods exempt from VAT				X				
IC acquisitions of goods	42	52	This concerns purchases of goods that are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The purchases of these goods are to be reported in the EC Acquisitions List in some MS of destination	X				X			
			This concerns movement of goods that are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisition of goods (transfers) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the deemed intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The movements of these goods are to be reported in the EC Acquisitions List in some MS of destination	X				X			
			Purchase of goods by party B in MS 2 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by A to B is to be reported in the EC Sales List of the supplier as a supply of goods - The intra-Community acquisition made by B is not subject to VAT				X				
		52	Purchase of goods by party C in MS 3 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by B to C is to be reported in the EC Sales List of B as a supply of goods with a special code for triangulation	X				X			

IC purchases of services	43	53	General B2B purchases of services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT and that are not exempt from VAT (articles 44 and 196 of the EU Directive) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the service takes place - The related supplies have to be reported in the EC Sales List of the supplier as supplies of services - The purchases of these services are to be reported in the EC Acquisitions List in some MS of destination	X					X			
Domestic reverse charge	44	54	Purchases of goods and/or services made in the MS of submission of the return for which the recipient in this MS is liable to pay the VAT - This concerns the local reverse charge based on derogations - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place	X					X			
Other cross-border reverse charge	45	55	Purchases of goods and/or services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT - It concerns any supply of goods and all other services (even exempt from VAT in the MS of submission of the VAT return) than those reported in box 43 - VAT (if any) is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place	X					X			
Other purchases				X					X			
SUBTOTAL	46	56	This concerns all other purchases not reported in the other input transactions boxes									
Adjustments (+/-)		57	Adjustments of the VAT deducted on e.g. fixed assets: this concerns adjustments in favour of the State (-) or in favour of the taxable person (+)						X			
		58	Adjustments of the VAT deducted after review of the provisional pro rata: in (-) if this is in favour of the State or in (+) if this is in favour of the taxable person						X			
TOTAL		59										

Other input transactions than stated above to be currently reported									
Transactions to be reported	High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A) or other VAT return (O)							
		TAXABLE AMOUNT			TAX AMOUNT				
		P	A	O	P	A	O		
Purchase of fixed asstes	In the case the subject of the transactions described in points 41/51, 42/52, 43/53, 44/45 and 56 are fixed assets, they are reported in separate box (however, their VAT treatment is still the same).	X			X				

Please indicate which differences exist for established vs non-established taxable persons regarding input transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons

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These transactions are not reported in the EC Sales & Purchases List.

Separate section for adjustments in the Polish VAT return [D3]

Separate section for adjustments in the Polish VAT return [D3]

Balance - Date - Signature

BOX	Description	To be currently reported in your national periodical VAT return? Yes/No	Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)
61	Net amount of the period = (34) – (59)		
621	VAT credit brought forward from previous period	YES	An internal check is to be done to insert the correct amount - i.e. not automated
622	Prepayments made (that can be offset against VAT due or that can be refunded), e.g.:	YES	
	- refund of ET14000 prepayment (Belgium);	NO	
	- paid December prepayment (Belgium);	NO	
	- monthly prepayments made by quarterly filers; - other (please specify).	YES	Two methods of calculating monthly advance payments (only where VAT returns filed quarterly "normal taxpayers*"): 1) 1/3rd of VAT due resulting from VAT return for the previous quarter; or 2) based on real transactions performed in a given month. *in Poland, so-called taxpayers (where the total sales threshold for the previous year did not exceed EUR 1,200,000) may choose to file a quarterly VAT return, called VAT-7K [in this case, there is no necessity to calculate a monthly advance
		NO	
63	Net VAT amount payable/refundable = (61) - (621) - (622)		
64	Amount claimed for refund (the amount claimed for refund can be the total or a partial amount of the outstanding VAT credit, but national refund rules/practices should be followed)	YES	It may be carried forward to next tax period. Part refund is possible.

Please indicate which differences exist for established vs non-established taxable persons regarding the above (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)

Subject	Rule for established taxable persons	Rule for non-established taxable persons

Other information than stated above (not related to output/input transactions - see previous sheets) to be included in your national periodical VAT return (P), annual VAT return (A) or other return (O)	Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)
P	The deduction resulting from the purchase of a fiscal cash desk (cash register machine).
P	The amount of abandon collection.
P	Indication of whether the taxpayer applies for a VAT refund or would like to carry forward the excess input VAT over output VAT to the next tax period.
P	Indication of the term for getting a VAT refund (25 days, 60 days or 180 days after filing VAT return for a given tax period).

Poland

P	Additional information regarding the performance of specific activities (such as tourist services, sale of used goods, investment gold, involvement of the simplified triangulation procedure).
P	Information regarding attachments (application for VAT refund, application for accelerated VAT refund).

Corrections

	<i>Proposed standard approach to correcting errors with regard to the common EU standard VAT return</i>
<i>Principles of correcting mistakes and reporting corrections</i>	All errors in the VAT return should be corrected and the correction should be made as soon as the error is detected.
	Only material errors should be disclosed to the VAT authorities (above a certain threshold).
	Only corrections of errors with regard to under-declared VAT or over-claimed VAT are considered as corrections.
<i>How to correct/disclose (form)</i>	Re-filing of the common EU standard VAT return should be possible before the filing due date.
	If the error is detected after the filing due date, the error has to be corrected in a subsequent VAT return.
	The common EU standard VAT return cannot be used by Member States to calculate penalties/late payment interest.
<i>Information requirements</i>	All errors need to be corrected in the boxes for the 'normal' transactions to be reported in the VAT return; boxes can show negative amounts.
	For corrections above a threshold, per period to be corrected, the following information should be disclosed (in separate boxes in the VAT return): - the total amount of under-declared VAT reported in the current period; - the total amount of over-claimed VAT reported in the current period.
	Only totals per period to which the corrections relate need to be disclosed, no details or explanation should be provided per individual correction.
<i>Threshold</i>	The amount of corrections to be taken into account to calculate whether the threshold is reached is the sum of the under-declared VAT and the over-claimed VAT reported in the current period.
	The threshold is exceeded if the above sum is higher than - EUR 50 000
	- 1% of the VAT return turnover if < EUR 50 000
<i>Submission</i>	
	The same submission rules apply as for the common EU standard VAT return (because the same form is used).

<i>Please indicate which correction rules are different for established vs non-established</i>	
<i>Subject</i>	<i>Rule for established taxable persons</i>

Please briefly indicate whether the provision is in line with your national correction rules or indicate any differences (this will be further completed in detail during our follow-up call, if necessary)
YES
NO
NO
NO, correction of VAT return should be filed.
NO, if the VAT return has already been filed for the month in question, a corrected return is needed.
YES, penalty interest is not shown in VAT return
YES
NO
NO, - each kind of transaction should be reported in the VAT return; - the correction should be filed with explanations for the correction
NO
NO
Statutory deadlines are only for filing VAT returns (EC Sales & Purchases Lists). Corrections of these returns should be filed as soon as the mistakes are spotted, regardless of amount. The technical methods for filing corrections of VAT returns are the same as for original VAT returns (i.e. in paper version or electronically). The correction form is the same as the VAT return that has been filed, but a box is to be ticked to indicate that it concerns a correction. The amended data should be included in this correction together with all data filed previously for that period. An explanatory letter is to be added. The taxable person should calculate the fine himself based on the amended data he has provided.
ed taxable persons (if any)
Rule for non-established taxable persons

Submission of the VAT return

	Proposed standard approach to correcting errors with regard to the common EU standard VAT return	Please <u>briefly</u> indicate whether the provision is according to your national submission rules or indicate any derogating national submission rules (this will be further completed in detail during our follow-up call, if necessary)
<i>Submission mode</i>	Only electronic submission	Two possible ways of filing VAT returns: 1) in a paper version; or 2) electronically
<i>Submission date</i>	By the last day of the month following the tax period; no delay for e.g. Sundays or national holidays	NO. - in the case of monthly filing, it is the 25th day of the month following that to which the VAT return refers; - in the case of quarterly filing, it is the 25th day of the month following that to which the VAT return refers; - in the case of intra-Community supply of new means of transport, the deadline for filing the VAT return is the last day of the month following that to which VAT return refers; - no extension for submission for national holidays, non-working days;
<i>Submission period</i>	General rule: calendar month filing for taxable persons	month or quarter - it depends on the chosen method for filing VAT returns
	Optional derogation for calendar quarter filing for taxable persons meeting the criteria	The possibility of filing quarterly VAT returns - the taxpayer must choose the method of filing VAT returns as mentioned above.
	The criteria for taxable persons for filing quarterly returns will be finalised after input from your territory:	
	- if you work with thresholds in your territory, please indicate the threshold below which the derogation (i.c. quarterly filing) is possible;	There are two types of forms relating to filing quarterly VAT returns: form VAT 7K (only for taxpayers who did not exceed the threshold of EUR 1,200,000 in the previous year) and form VAT 7D.
	- please indicate other criteria applicable in your territory when the derogation is possible/not possible, if any;	Tax authorities should be informed about the change of the method of filing VAT returns by submitting the appropriate form (however, the change from quarterly VAT returns into monthly, is possible after passing 4 quarters for which quarterly VAT returns were filed).
	- what are the rules for switching between the general rule (i.c. monthly filing) and the derogation (i.c. quarterly filing).	See above comments
<i>Payment date</i>	The payment due date should be same as the submission due date.	YES, (even if VAT return is filed before the statutory deadline, the deadline for payments is still the same)
	Quarterly filers will have to make prepayments by the last day of the first and the second month of the calendar quarter. Prepayments are calculated as 1/3rd of the VAT due over the previous quarter.	Advance payments only in the case of filing quarterly VAT returns (VAT 7D). There are two methods of calculating advance payments: 1) 1/3 of VAT due resulting from VAT return for the previous quarter; or 2) based on real transactions performed in a given month. Advance payments should be made for the first and the second months of a quarter. The deadline for making the advance payment is the 25th of the month following that to which the advance payments refers.

<i>Please indicate which submission rules are different for established vs non-established taxable persons (if any)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>

Other VAT return obligations

	Please provide high level clarification and indicate its purpose (e.g. for the tax authorities) (this will be further completed in detail during our follow-up call, if necessary)
Filing/provision of other documents in addition to your periodical VAT return (e.g. annexes to the periodical VAT return other than Intrastat, IC Sales Lists, IC Acquisition Lists or Annual Sales Lists)	<p>a) If a VAT return is filed after the statutory deadline, a fine [under the Polish Penal Fiscal Code] might be imposed by the tax authorities on the taxpayer; however, in order to minimise the risk of such fines, it is recommended filing an "active repentance" letter.</p> <p>b) If an accelerated VAT refund is applied for, the appropriate letter should be filed.</p> <p>c) Correction of VAT return should be filed with an explanatory letter (stating the reason for the correction).</p>

Please indicate which other VAT return obligations are different for established vs for non-established taxable persons (if any)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons

Filing mechanism

	Questions	Please briefly indicate the national filing rules for the listed questions (sometimes dropdown lists are available)	High level comments (e.g. are there any restrictions) (this will be further completed in detail during our follow-up call, if necessary)
Platform	How can you file a VAT return form electronically in your Member State? (Please indicate multiple answers if applicable.) - If something else, please indicate in detail how this is done. - In the case of an online platform, please indicate the link where this is to be found and explain in short how this is done. - In the case of installed software, please indicate the name of the package and explain in short how this is done.	On paper	VAT return can be filed personally or by post.
		Via installed software	VAT return can be filed electronically.
VAT return form	What format can be used to file VAT return forms electronically? (Please indicate multiple answers if applicable) - If something else, please indicate in detail what format is used.	Pdf form manually filled in	Adobe Reader and "Plug-in" downloaded and installed. The interactive form in "PDF" format is sent via "plug in" which converts the content of the return into "xml" format (which is ultimately received by tax authorities).
Authentication & signing	How are businesses assured that their VAT return forms can only be submitted by an authorised individual (e.g. via registration on a platform)?		Special PoA should be filed with tax office (special UPL form is required).
	Can companies appoint someone else (e.g. a proxyholder) to submit VAT return forms?	YES	
	Does a person need to authenticate himself/herself for each company before submitting?	NO, only PoA required	
	How does an authorised individual authenticate himself/herself before submitting?	A token or smartcard (e.g. e-ID)	"token"/"smart card" required in order to sign VAT return (filed electronically) by certified secure electronic signature (see comments below).
	- In the case of user ID and password, how does the process to receive this work?		
	- In the case of a token or smartcard, please indicate what possibilities there are and describe the process.		
	- If something else, please indicate in detail how the authentication process works.		
	When submitting, must the VAT return form be signed electronically?	Yes	Certified secure electronic signature is required.
	- If so, how is this done and what is accepted as signature?		Using special "token / smart card" and logging in with a PIN number means the certified secure electronic signature can be used to sign VAT return electronically
Archiving & proof of receipt	When the VAT return form is submitted, are the businesses assured that this is done successfully by means of a proof of receipt?	Yes	Special reference number is generated enabling the receipt of confirmation - "UPO" (it can be downloaded after filling the reference number in specific box on tax authorities website).
	- If so, what type of proof of receipt is this and how does this process work?	Confirmation notice to be downloaded after receipt of reference number	"UPO"
	- If so, where and how is the proof of receipt stored?	In electronic form	
	How and where is the submitted VAT return form stored (e.g. is it stored on the platform, is the form downloadable for storage outside the platform, is it available in pdf format, is it stored/available on the platform for a limited/unlimited period of time, etc.)?	In electronic system of tax authorities	The taxpayer does not have access to VAT returns that have already been filed: UPO is the final confirmation that the document has been filed.

<i>Please indicate which filing mechanisms are different for established vs for non-established taxable persons (if any)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>