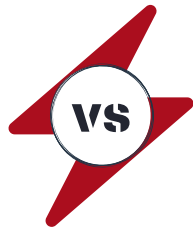


SPLIT PAYMENT



WHITE LIST

BASIC DIFFERENCES

🔍 CONDITIONS

- Invoice value 15,000 gross and
- transaction between VAT payers (also exempt taxpayers) and
- goods or services listed in appendix No 15.

🔍 CONDITIONS

- Transaction value 15,000 gross and
- the seller is an active VAT payer.

⚠️ SANCTIONS

BUYER:

- Non-tax-deductible expenses (in the month of payment, for the part where no split payment was made for the goods or services listed in appendix No 15, in a situation where the invoice exceeds PLN 15,000 gross),
- an additional liability of 30% of the value of the VAT shown on the invoice,
- joint and several liability for VAT,
- penalty under the Penal Fiscal Code, up to 720 daily fines (approx. PLN 21.6 million).

SELLER:

- an additional liability of 30% of the value of the VAT shown on the invoice,
- penalty under the Penal Fiscal Code, up to 180 daily fines (approx. PLN 5.4 million).

⚠️ SANCTIONS

BUYER:

- Non-tax-deductible expenses (in the month of payment made to a settlement account not indicated on the white list of VAT payers),
- joint and several liability for the Seller's VAT.

SELLER:

- non-indication of the account on the white list may result in the suspension of payment by the Buyer.

✗ AVOIDANCE OF SANCTIONS

BUYER:

- Non-tax-deductible expenses will not occur, if the remark "Split payment mechanism" is not present on the invoice,
- the additional liability of 30% will not occur, if the Seller settles the tax resulting from the transaction.

✗ AVOIDANCE OF SANCTIONS

BUYER:

- notification of the Tax Office competent for the Seller regarding the bank account to which the payment was made,
- split payment – excludes ONLY liability in respect of VAT.

📅 START DATE OF SANCTIONS

- VAT – additional liability as of 1 November 2019,
- CIT/PIT – no tax-deductible expenses as of 1 January 2020.

📅 START DATE OF SANCTIONS

- VAT – joint and several liability as of 1 January 2020,
- CIT/PIT – no tax-deductible expenses as of 1 January 2020.

If you still have doubts about the application of the split payment regulations and the white list of VAT taxpayers, please contact us.