

# VAT Compliance in Poland



**If a foreign company wishes to start its business operations in Poland, it often needs to be registered for VAT purposes and fulfill other obligations resulting from the Polish VAT regulations.**

**Bearing in mind the above, we would like to offer you the following comprehensive services relating to foreign companies' VAT compliance in Poland.**

## **Our VAT Compliance services include:**

- **verifying whether in the case at hand, the Client must be registered for VAT purposes in Poland;**
- **assisting the Client in the VAT registration process;**
- **preparing and keeping VAT records;**
- **analyzing the documents and their compliance with the Polish VAT regulations;**
- **preparing VAT returns;**
- **preparing EC Sales and Purchase Lists;**
- **preparing INTRASTAT reports;**
- **representing the Client before the tax authorities;**
- **providing day-to-day tax advisory services related to the Client's business operations in Poland;**
- **providing other services tailored to the specific needs of our Clients.**

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## About us

**BT&A Group is a Polish group of professional advisors specializing in the provision of tax advisory, audit and bookkeeping services. The BT&A Group was established by several experienced former managers of Ernst & Young.**

**One of the pillars of our Group is the tax advisory department. Our tax team comprises highly professional advisors with extensive experience.**

**We are happy to provide our Clients with best quality services, flexible as well as individual approach and above all reasonable and advantageous co-operation terms. Independence and lack of corporate restrictions enable us to provide our business partners with optimal and unique solutions.**

**We are pleased to propose our VAT compliance services to you. We can assure you that our assistance would be of the same top quality as this provided by the Big 4 companies but the costs would be significantly lower.**

## Contact

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## Summary of obligations imposed on foreign companies performing VAT-able transactions in Poland

### ▪ Registration

Taxpayers are obliged to register themselves for VAT purposes before the date they perform their first taxable transaction. In order to be registered for VAT purposes in Poland, the appropriate registration forms (i.e. NIP-2 and VAT-R) should be completed and submitted to the relevant tax office.

It is also worth remembering that taxpayers are obliged to report every change in the data provided in VAT-R and NIP-2 forms (by updating these forms).

### ▪ Keeping VAT records

Taxpayers are obliged to keep records including data necessary for correct preparation of a VAT return. Wide knowledge of Polish tax regulations is needed for proper record-keeping.

### ▪ VAT reporting

Taxpayers are obliged to submit monthly/quarterly VAT returns. In some cases, taxpayers must complete and submit EC Sales and Purchase Lists and INTRASTAT reports. The appropriate tax returns are in Polish only. In addition, failure to submit such documents within the statutory deadline may result in penal-fiscal sanctions.

Type of document	Form name	Competent authority	Reporting period	Statutory deadline
INTRASTAT reports	INTRASTAT PRZYWÓZ INTRASTAT WYWÓZ	Customs Chamber	month	10 <sup>th</sup> day of the month
EC Sales and Purchases Lists	VAT-UE	Head of the Tax Office	month / quarter (in some cases)	15 <sup>th</sup> day of the month (in some cases, 25 <sup>th</sup> day of the month)
VAT returns	VAT-7/VAT-7K	Head of the Tax Office	month / quarter (in some cases)	25 <sup>th</sup> day of the month