

UBER PARTNER BRIEFING NOTE

POLAND

This Partner Briefing Note contains information regarding the Value Added Tax (VAT) treatment of transactions between Uber, the Partner ('you') and your passengers ('Riders'). In addition, this note provides information on how to account for the revenue generated from your activities on 'Uber App' for income tax purposes.

This document is the updated version of the note previously distributed to you (update according to the legal provisions in force as at February 2020). This document outlines recommended steps in order to be compliant for VAT and income tax purposes.

The intention of this note is to provide general guidance only. However, personal circumstances vary and it is highly recommended that you seek (income) tax and VAT advice in all circumstances from an independent tax advisor. Nothing in this document confers any liability upon Uber with respect to your (income) tax or VAT liability. You are wholly and solely responsible for your VAT and (income) tax compliance and any liability and Uber accepts no responsibility nor liability in respect of this document to any person. Nothing in this document infers or constitutes an employment relationship or agreement between Uber and you, neither express nor implied.

This Partner Briefing Note is structured as follows:

- First, we present a brief summary of the most important facts and rules about VAT and Income Tax (see sections "Brief summary: VAT" and "Brief summary: Personal Income Tax").
- Next, we explain VAT aspects that may be relevant for your business when you provide Transportation Services intermediated via Uber App (refer to Section 3 if you are VAT registered or Section 4 if you are not VAT registered).
- Finally, we present the main aspects of the Personal Income Tax (including social security and health insurance contributions) – please refer to Section 5.
- The section with annexes provides you with invoicing requirements as well as with examples of how some tax forms look like.

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1. Brief summary: Value-Added Tax

- If the turnover from your business activities reaches PLN 200.000 (excl. VAT) within a calendar year, you must apply for the VAT registration.
- If your annual taxable turnover from your business activities does not reach PLN 200.000 (excl. VAT) within a calendar year, you are entitled to apply a VAT exemption (i.e. no need to register as a VAT payer).
- Regardless of your VAT registration, you are required to register your daily turnover for the purpose of income tax. The data should be recorded by the cash register upon completion of every trip.
- If you have applied for the VAT registration, you:
 - Are required to account for 8% VAT on Transportation Services;
 - Are required to account for 23% VAT on Promotional Services to Uber (if you provide them);
 - Are allowed to deduct the VAT incurred on business related costs (i.e. fuel, repair services, Electronic Services provided by Uber, etc.).
- If you have applied for the VAT registration, your obligations with the tax authorities are:
 - Submission of monthly (quarterly) VAT returns;
 - Submission of monthly Standard Audit File for Tax – VAT (SAF-T VAT);
 - Payment of the VAT liability (if required) on your individual tax micro-account.
- If you are a registered VAT payer, you have to submit VAT returns and SAF-T files electronically in the form of the .xml file.
- The deadline for fulfilling your VAT obligations is 25th day of the month following the month (quarter), to which the return refers.
- Below we present a summary of your VAT obligations:

Registration requirements	Partners subject to the VAT	VAT exempt Partners
VAT registration	✓	✗
Registration of bank account with the white list of taxpayers	✓	✗
Documentation requirements		
Receipt printed by cash register (for Regular Rider and Business Rider)	✓	✓
Payment statement for Transportation Services (for Regular Rider and Business Rider)	✗	✓
Invoice for Transportation Services (for Regular Rider and Business Rider)	✓	✗
Invoice / Payment statement to Uber for Promotional Services (if you provide them)	✓	✓
Split payment application on issued invoices	✗	✗
Reporting requirements		
Submission of the VAT-7 return	✓	✗

Submission of the SAF-T VAT file	✓	✗
Tax settlements		
VAT payment	✓	✗
VAT refund	✓	✗
Split payment application (invoices received with note: 'split payment mechanism')	✓	✓

2. Brief summary: Personal Income Tax

- Your income with respect to your activities intermediated via the Uber App is subjected to income tax and social security and healthcare contributions.
- You are required to register with the CEIDG before you start your activities on Uber App (unless you are already registered).
- You may, under certain circumstances, select one of the three taxation methods (i.e. Progressive taxation, Flat-rate taxation or Lump-sum taxation - see explanation of these regimes below).
- Flat-rate and lump-sum taxation have to be additionally applied for — either while making CEIDG registration or with the tax office. If the registration is made with the tax office it should be done by the 20th day of the month following the month in which you started your business activity (or by the end of the calendar year if you started your activity in December).
- You are obliged to pay social security and healthcare contributions on a monthly basis.
- As a rule, social security and healthcare contributions are calculated on the declared basis, which cannot be lower than the statutory limits.
- Regardless the taxation method, social security contributions are deductible from taxable basis (except tax card method).
- Regardless of the taxation method, healthcare contribution (limited to 7,75% of its basis) is deductible from calculated tax.
- Depending on the taxation method chosen, you are required to pay monthly or quarterly (under certain conditions) tax advances by the 20th day of the following month/quarter.
- Tax payments in tax card method are payable by 7th day of the following month (by 28th December for tax due for December).
 - **Progressive taxation:**
 - Progressive taxation is the default method and is generally less favorable if your annual income significantly exceeds PLN 85.528.
 - Your tax base will be your net income, i.e. gross income reduced by business expenses (e.g. fixing the car, tires replacement, phone expenses, depreciation, leasing costs, Uber service fees etc.).
 - Progressive taxation gives you the possibility to reconcile jointly with your spouse or to utilize other tax benefits.
 - You are required to file your tax return (PIT-36 form) by 30th April of the following year, but not earlier than 15th February.
 - The applicable tax rates are provided below:

Taxable base	Tax due	
up to PLN 85,528	17%	Minus the amount
PLN 85,528 and more	PLN 14,539.76 plus 32% of the surplus over the amount of PLN 85,528.00	decreasing the tax due (see the following table with the explanation of possible deductions)

Taxable base	Amount decreasing the tax due
PLN 8,000	PLN 1,360
PLN 8,000 - PLN 13,000	PLN 1,360 decreased by: PLN 834.88 multiplied by (taxable base minus PLN 8,000) divided by PLN 5,000
PLN 13,000 – PLN 85,528	525.12 PLN
PLN 85,528 – PLN 127,000	PLN 525.12 decreased by: PLN 525.12 multiplied by (taxable base minus PLN 85,528) divided by PLN 41,472

○ **Flat-rate taxation (on profit) :**

- The applicable tax rate is 19%, regardless of the profits you derive from business activity.
- Your tax base will be your profit, i.e. income reduced by business expenses (e.g. fixing the car, tires replacement, phone expenses, depreciation, leasing costs, Uber service fees etc.).
- You are required to file your tax return (PIT-36L form) by 30th April of the following year, not earlier than 15th February.
- Flat-rate taxation excludes the possibility to reconcile jointly with the taxpayer's spouse.

○ **Flat-rate taxation (on income):**

- If your annual turnover does not exceed PLN 1,093,350 (for the year 2020) you may apply the flat-rate taxation on income.
- You are not allowed to deduct any business expenses under this method.
- Applicable tax rate is 8.5%.
- The deadline for filing the tax return (PIT-28 form) is on 28 (29) February of the next year, but not earlier than 15 February.
- Lump-sum taxation excludes the possibility to reconcile jointly with the taxpayer's spouse.
- Flat-rate taxation (on income) cannot be used if, apart from Transportation Services, you also provide advertising services (i.e. Promotional Services provided to Uber).

○ **Lump-sum tax (tax card):**

- This method should be selected by 20th January of the given year by informing the relevant tax office via PIT-16 form. You can also choose this tax regime during your business activity registration via CEIDG.
- The tax amount does not depend on your income (revenue) generated from your business activity.
- The tax rate on taxi services depends on the number of inhabitants of the place, in which you decide to open the business. The rates for 2020 vary between PLN 216 and PLN 266 per month.

- You are not allowed to deduct any business expenses under this method.
- You are obliged to buy and use your cash register to record Transportation Services provided to Riders.
- Lump-sum taxation (tax card) cannot be used if, apart from Transportation Services, you also provide advertising services (i.e. Promotional Services provided to Uber).

For detailed information on the VAT and income tax treatment of your activities on the Uber App, reference is made to the Sections 3-5.

3. VAT aspects for VAT registered Partners

3.1. VAT registration requirements

Generally, the services performed by you via Uber App fall under the scope of the VAT registration in Poland. Therefore, you must apply for the VAT registration if your taxable turnover from Transportation Services, Promotional Services (if you provide them) and other independent economic activities (e.g. activities performed next to the activities on Uber App) reaches PLN 200,000 within a calendar year. Please note that you can also opt for the VAT registration before reaching the threshold of PLN 200,000.

In order to start the VAT registration process, you should submit a written application (with required documents attached) to the competent tax office. For further information, please visit the website:

<https://www.biznes.gov.pl/en/firma/doing-business-in-poland/company-registration-in-poland/where-to-register-the-company-and-what-to-do-after-registration/vat-registration>

Consequences:

- Polish VAT is due on the Transportation Services provided by you (8% VAT rate)
- Polish VAT is due on the Promotional Services provided by you to Uber (23% VAT rate) - if you provide them
- You can reclaim the VAT on Electronic Services provided to you by Uber (i.e. 23% VAT charged on Uber service fees)
- You can reclaim the VAT incurred on other business related costs

3.2. Registration of your bank account on the white list of taxpayers

The white list of VAT-payers is an official register of VAT-payers which has come into force and has been available online since 1 September 2019 r.

- If you are a registered VAT payer you should:
 - set up a bank account related to your business activity only, and
 - register it on the white list by submitting an update of your registration information via CEIDG portal.

To update your registration status please visit the website:

<https://prod.ceidg.gov.pl/CEIDG/CEIDG.Public.UI/DecisionAdditionalParameters.aspx?type=2>

- If you are not a registered VAT payer yet, you should include your bank account details in the VAT registration application forms. The data of your bank account will be automatically uploaded to the white list register.

To check your registration status please visit the website:

<https://www.podatki.gov.pl/wykaz-podatnikow-vat-wyszukiwarka>

3.3. Documentation requirements

As a rule, regardless of your VAT registration, you are required to record your daily turnover via cash register for the income tax purposes (upon completion of every trip). Therefore, you are obliged to buy and use your cash register to record Transportation Services provided to private individuals.

Currently, the Polish Ministry of Finance is working on the solution for taxi drivers introducing cash registers in the form of mobile application (to be installed on smartphone or tablet). However, the resolution containing simplifications on cash registers is still in draft. It is possible that as part of the ongoing e-fiscalization reform in

Poland, issuing of physical receipts will no longer be required. If appropriate legislation is finally approved, we will inform you separately.

3.4. Reporting requirements

If you chose monthly settlement periods you will be required to submit:

- VAT-7 return by 25th day of the following month;
- SAF-T_VAT report by 25th day of the following month.

If you chose quarterly settlement periods you will be required to submit:

- VAT-7K return by 25th day of the following month after the end of each quarter;
- SAF-T_VAT report by 25th day of the following month after the end of each month.

Please note that both documents must be submitted to the tax office electronically in the .xml format. To get guidance on how to produce and submit electronic returns please visit the webpage:

<https://www.podatki.gov.pl/vat/>

https://www.podatki.gov.pl/jednolity-plik-kontrolny/jpk_vat/

Please note that starting from 1 July 2020 (1 April 2020)¹, the VAT-7 and VAT-7K returns will be withdrawn and the SAF-T_VAT file will be changed. This means that starting from the reporting period July 2020 (submission by 25th August 2020) you will be obliged to submit SAF-T V7M report (for monthly settlement periods) or SAF-T_V7K report (for quarterly settlement periods) only.

3.5. Payment requirements

You are obliged to make your monthly / quarterly VAT payment resulting from the VAT return by the filing deadlines specified above. From January 1, 2020, payment of the VAT is possible through individual tax accounts only (so called 'tax micro-account', Polish: 'mikrorachunek podatkowy').

- There are two ways to obtain a tax micro-account:
 - Use of the tax micro-account generator available on the website of the Ministry of Finance
<https://www.podatki.gov.pl/generator-mikrorachunku-podatkowego>
 - Visit any Polish tax office where the tax micro-account number will be issued without delay.
- Generating and servicing the tax micro-account does not involve any additional costs and you will only be required to present your PESEL number (in case of the natural persons) or the tax identification number (in case of the organizations).

The tax micro-account can only be used for PIT and VAT payments. The process of refunding overpayments and taxes is not going to change as it will be carried out according to the current rules, e.g. using your settlement (current) account.

3.6. Split payment obligations

Recent developments in the Polish VAT Law introduced an obligation to apply split payment mechanism with respect to selected goods and services. Please note that the scope of services intermediated via Uber App (Transportation Service and Promotional Service) is not included in the scope of services covered by obligatory split payment. However, in case you perform any other business activity, we recommend you to check whether the type of your operations require application of split payment mechanism.

¹ Implementation deadline for the so-called "large enterprises"

In practice, you may receive invoices issued by vendors applying split payment to the invoices provided to you. Such invoices will include additional note on the invoice: 'split payment mechanism' (in Polish: 'mechanizm podzielonej płatności'). In such case you will be obliged to divide the payment to you vendor into two streams:

- the net amount paid to the seller's current account,
- the VAT to be paid into the seller's dedicated VAT account.

While making banking operation, the transfer should be made to the supplier's current account with one single bank transfer. In other words, there is no need to make two separate transfers or to indicate the supplier's VAT account number in the transfer order; the task of dividing the payments is carried out entirely by the bank based on the so-called transfer message. For more information how to execute split payment operations, we recommend you to reach your bank.

Hereafter, please refer to sections 3A, 3B and 3C for detailed instructions on VAT compliance for different types of your transactions.

3A. VAT registered Partners - Transportation Services



3A.1. Background

You will provide Transportation Services to the Rider in return for a fee. The Rider pays the fee electronically or via cash payment. Uber will collect electronic payments from the Rider on your behalf.

3A.2. VAT obligations

- If you are registered VAT payer (by obligation or by choice – according to Section 1.1. ‘VAT registration requirements’) you are required to report Transportation Services and other independent economic activities (performed next to your activities on the Uber App) in the VAT return and the SAF-T report in the frequency applicable to you (based on the Section 1.4. ‘Reporting requirements’).
- Once you are registered VAT payer you are:
 - Required to charge 8% VAT on the Transportation Services provided by you; and
 - Entitled to deduct VAT incurred on business related costs (including Uber service fees). Note that if you also use your car for private purposes, you can reclaim only 50% of the incurred VAT on car related costs (e.g. fuel, car service, accessories).

3A.3. VAT invoice

- When you provide Transportation Service to Business Rider (B2B Rider):
 - You are obliged to print a receipt by cash register.
 - Upon Rider’s request you will be obliged to issue an invoice or payment statement.
 - The invoice issued to Business Rider must include 8% VAT (if you are VAT registered Partner) or annotation on your VAT exemption (if you are not registered for the VAT). Please see Annex I for the invoice requirements.
 - You are obliged to put the tax identification number (Polish: NIP) both on the receipt and on the invoice.

- It is possible to issue a simplified invoice to the Rider if the invoice amount including VAT (if any) is below PLN 450. Please see Annex I for the simplified invoice requirements.
- When you provide Transportation Service to Regular Rider (B2C Rider):
 - You are required to issue a receipt printed by cash register. Additionally, you can issue also a payment statement.

3A.4. VAT amount due

- You are liable to account for 8% VAT in Poland for Transportation Service supplied by you to the Rider within the territory of Poland. The fare calculated via Uber App will be the gross fare price (inclusive of any taxes due by you).
- Calculation example:

Gross fare = PLN 100

VAT rate = 8%

VAT = (Gross fare / (100+VAT rate)) x VAT rate = (100/(100+8)) x (8) = PLN 7.41

Net fare = PLN 92.59

VAT = PLN 7.41

Gross fare = PLN 100
- You are required to pay this VAT amount to the Polish Tax Authorities via your Polish VAT return (see Annex II of this note). Please note that the VAT due can be credited with the VAT incurred on business related costs. Business related costs are the expenses you made which enable you to perform Transportation Services (including Uber service fees).

3A.5. VAT return and SAF-T report

- You are required to report the Transportation Services provided within the territory of Poland in your Polish VAT return and SAF-T report. You must report the Transportation Services in the following manner²:
 - The total taxable amount – this is the net fare price of the Transport Services you performed, must be reported in section C.5 in box 17 of the VAT-7 return. Please review the box marked on the exemplary VAT return in Annex II.
 - The total VAT amount – this is 8% of the total net fare price of the Transport Services you performed, must be reported in section C.5 in box 18 of the VAT-7 return. Please review the box marked on the exemplary VAT return in Annex II.
- As described in section 1.4. 'Reporting requirements', you are obliged to submit monthly SAF-T VAT reports electronically in the .xml format. For detailed information how to produce and submit SAF-T reports to the Polish tax office, please read the instructions published on the website:

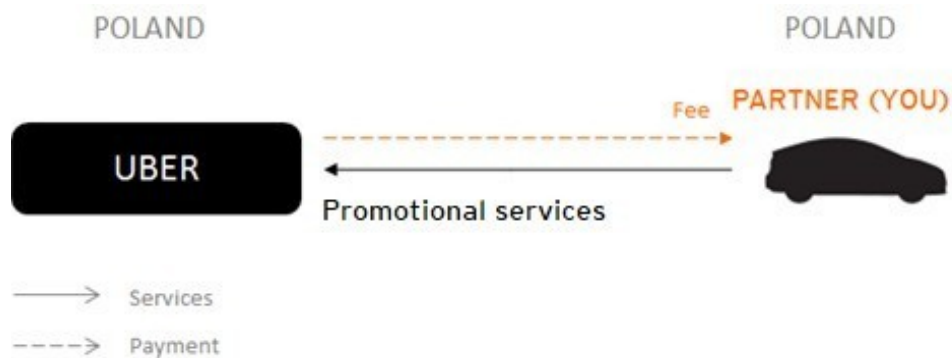
https://www.podatki.gov.pl/jednolity-plik-kontrolny/jpk_vat/

3A.6. VAT payment (VAT refund)

² Please note that the boxes of the VAT return indicated in this PBN are the same in case of VAT-7 and VAT-7K returns (i.e. both for monthly and quarterly reporting).

- If your VAT return results in a VAT payable amount, you have to pay the VAT to your individual tax-micro account (please see the section 1.5. 'Payment requirements').
- In case your VAT return results in VAT refund, you will receive a reimbursement to your current bank account within the statutory deadline.

3B. VAT registered Partner - Promotional Services (if applicable)



3B.1. Background

This section may be relevant if you provide Promotional Services to Uber in return for a fee (for instance, referring a new Partner driver to Uber App or car branding).

3B.2. VAT registration

- If you are registered VAT payer (by obligation or by choice – according to Section 1.1. ‘VAT registration requirements’) you are required to report Promotional Services and other independent economic activities (performed next to your activities on the Uber App) in the VAT return and the SAF-T report in the frequency applicable to you (based on the Section 1.4. ‘Reporting requirements’).
- Once you are registered VAT payer you are:
 - Required to charge 23% VAT on the Promotional Services provided by you to Uber; and
 - Entitled to deduct VAT incurred on business related costs (including Uber service fees). Note that if you also use your car for private purposes, you can reclaim only 50% of the incurred VAT on car related costs (e.g. fuel, car service, accessories).

3B.3. VAT invoice

- You are obliged to issue an invoice to Uber for the supply of Promotional Services.
- This invoice should state 23% VAT and must include the elements described in the Annex I.
- It is possible to issue a simplified invoice to Uber if the invoice amount including VAT (if any) is below PLN 450. Please see Annex I for the simplified invoice requirements.
- Note that Uber may self-bill above mentioned invoices for Promotional Services (i.e. issue invoices on your behalf to itself) upon separate arrangement with you.

3B.4. VAT return and SAF-T report

- You are required to report the Promotional Services provided within the territory of Poland in your Polish VAT return and SAF-T report. You must report the Promotional Services in the following manner³:
 - The total taxable amount – this is the net service fee for the Promotional Services you performed, must be reported in section C.6 in box 19 of the VAT-7 return. Please review the box marked on the exemplary VAT return in Annex II.
 - The total VAT amount – this is 23% of the total net fare price of the Promotional Services you performed, must be reported in section C.6 in box 20 of the VAT-7 return. Please review the box marked on the exemplary VAT return in Annex II.
- As described in section 1.4. 'Reporting requirements', you are obliged to submit monthly SAF-T VAT reports electronically in the .xml format. For detailed information how to produce and submit SAF-T reports to the Polish tax office, please read the instructions published on the website:

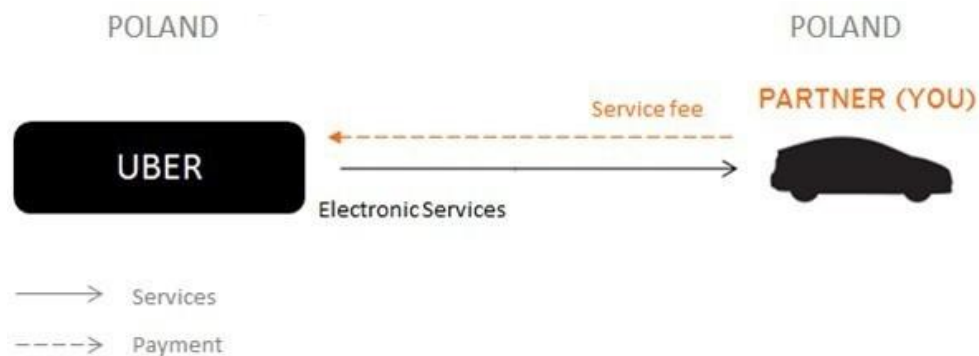
https://www.podatki.gov.pl/jednolity-plik-kontrolny/jpk_vat/

3B.5. VAT payment (VAT refund)

- If your VAT return results in a VAT payable amount, you have to pay the VAT to your individual tax-micro account (please see the section 1.5. 'Payment requirements').
- In case your VAT return results in VAT refund, you will receive a reimbursement to your current bank account within the statutory deadline.

³ Please note that the boxes of the VAT return indicated in this PBN are the same in case of VAT-7 and VAT-7K returns (i.e. both for monthly and quarterly reporting).

3C. VAT registered Partners – Electronic Services



3C.1. Background

Uber intermediates on-demand Transportation Services through Uber App (iPhone, Android, mobile web) in return for a service fee. Uber provides access to the app by which you and Riders can get into contact.

3C.2. VAT registration

- If you are registered VAT payer (by obligation or by choice – according to Section 1.1. ‘VAT registration requirements’) you will have the right to deduct the VAT indicated on the invoice issued to you by Uber in your monthly/quarterly VAT return.

3C.3. VAT invoice

- You will receive an electronic invoice from Uber for the service fees due, accessible on your personal page at partners.uber.com.
- The invoice will state 23% VAT.

3C.4. VAT return

- Based on the invoice received from Uber, you are entitled to deduct the VAT amount presented on the invoice. In order to do this, you should report the invoice from Uber in the following manner:
 - The VAT amount, (23%) shown on the invoice should be reported in section D.2. in box 45 and 46 of the VAT return. Please review the box marked on the exemplary VAT return in Annex II.

3C.5. VAT payment (VAT refund)

- If your VAT return results in a VAT payable amount, you have to pay the VAT to your individual tax-micro account (please see the section 1.5. ‘Payment requirements’).
- In case your VAT return results in VAT refund, you will receive a reimbursements to you current bank account within the statutory deadline.

4. VAT aspects for VAT exempt Partners

4.1. VAT registration

You will provide Transportation Services to the Riders and Promotional Services to Uber in return for a fee but you are not a registered VAT payer. Please note that you can choose not to apply for a VAT registration only if your turnover (excl. VAT) is not exceeding PLN 200,000 annually.

4.2. VAT invoice (payment statement)

Regardless of your VAT registration, you are required to purchase and use a cash register for the purposes of income tax. It is obligatory to report turnover generated via supplies of services to private individuals via a cash register.

You might be requested by the Rider who has registered business activity to provide an invoice (payment statement) for Transportation Service. In such a case you are obliged to issue an invoice (payment statement) including all elements listed in the Annex I. The invoice (payment statement) will not include the VAT.

You will be requested by Uber to provide an invoice (payment statement) for Promotional Service (if you provide them). The invoice (payment statement) should meet the criteria listed in the Annex I and will not include the VAT.

You can also issue a simplified invoice (payment statement) if the gross value of the service (including VAT, if any) does not exceed PLN 450.

Note that Uber may self-bill above mentioned invoices (payment statements) for Promotional Services (i.e. issue invoices (payment statement) on your behalf to itself) upon separate arrangement with you.

4.3. VAT amount due

You are not required to charge VAT on the Transportation Service supplied by you to the Rider. Also, no VAT will be charged on your service fee for providing Promotional Services to Uber.

4.4. VAT return

As you do not charge VAT on the Transportation Services and Promotional Services provided by you in Poland, you are not required to submit the VAT return and SAF-T VAT report.

At the same time, you are not entitled to reclaim VAT paid on goods and services which are related to your business activity (e.g. fuel, car service, car accessories, Uber service fees etc.).

5. Personal income tax

5.1. General considerations

Before you start your Uber business activities, you must register with the CEIDG ('Centralna Ewidencja i Informacja o Działalności Gospodarczej'), unless you are already registered. When you register with the CEIDG, you can choose a taxation method mentioned under paragraph 3.

5.2. Business activity registration

- In order to register your business activity, you should complete and sign the application (CEIDG-1 form) available on the following website:

<https://prod.ceidg.gov.pl/CEIDG.CMS.ENGINE/?D;f124ce8a-3e72-4588-8380-63e8ad33621f>

- You can also register your business activity by filing a hard copy registration form. This registration form is available at any municipal office.
- A visit to a municipal office may be required even in case of an online registration.
- Via the CEIDG-1 application form you apply for a:
 - REGON statistical number;
 - registration with the tax office and a NIP taxpayer's number;
 - statement in which you select one of the forms of taxation; as well as
 - registration in ZUS (Social Security Office) of the social security remitter (note that the individual should separately register as an insured person at social security office).

All these registrations are required in order to run your business irrespective from the taxation method that you have chosen. The authorities usually register the business activity and grant respective ID numbers right after a registration application is successfully filed. Please note that there is no need to wait for the approval. You can start your business activities as of the day of registration, pending the approval.

5.3. Taxation methods

If you receive income from a business activity (e.g. you provide Transportation Services via Uber App) you may, under certain circumstances described in each section below, select one out of three taxation methods:

5.3.1. Progressive taxation

The progressive taxation is the default method of taxation. You do not have to take any actions in order to choose it. Progressive taxation enables you to benefit from major tax reliefs that can be applied in the annual tax return (such as joint taxation with your spouse or relief related to raising children). In addition, it allows you to deduct various costs (e.g. fixing the car, tires replacement, phone expenses, depreciation, leasing costs, Uber service fees etc.), in order to reduce the taxable base.

- In general, progressive taxation may be not favorable for you if your income significantly exceeds the threshold of PLN 85,528.
- You must pay income tax of 17% or 32% on your income, please find the details in the following table:

Taxable base	Tax due	
up to PLN 85,528	17%	Minus the amount decreasing the tax due (see the following table with the explanation of possible deductions)
PLN 85,528 and more	PLN 14,539.76 plus 32% of the surplus over the amount of PLN 85,528.00	

Taxable base	Amount decreasing the tax due
PLN 8,000	PLN 1,360
PLN 8,000 - PLN 13,000	PLN 1,360 decreased by: PLN 834.88 multiplied by (taxable base minus PLN 8,000) divided by PLN 5,000
PLN 13,000 – PLN 85,528	525.12 PLN
PLN 85,528 – PLN 127,000	PLN 525.12 decreased by: PLN 525.12 multiplied by (taxable base minus PLN 85,528) divided by PLN 41,472

5.3.2. Flat-rate taxation (on profit)

If your income significantly exceeds the threshold of PLN 85,528, it may be more beneficial to opt for the flat-rate taxation method. Under the flat-rate taxation method you must pay income tax of 19% on your profit derived from business activity. Additionally:

- You cannot benefit from a joint tax return and some popular deductions.
- If you did not select this taxation method during the registration of your business activities, you should select this taxation method by 20th day of the month following the month in which you started your business activity (or by the end of the calendar year if you started your activity in December). If you do not do it within the deadline, you come back to the method described in section 3.3.1 (progressive taxation) .
- Similar to the progressive taxation, this method allows you to deduct costs (e.g. fixing the car, tires replacement, phone expenses, depreciation, leasing costs, Uber service fees etc.), in order to reduce the taxable base.

5.3.3. Flat-rate taxation (on income) – applicable to Transportation Services only

If your annual revenue does not exceed PLN 1,093,350 (for the year 2020), you may apply the flat-rate taxation (on income). You must pay income tax of 8.5% (in case of Transportation Services) on your revenues (not decreased by tax deductible costs).

Please note that the flat-rate taxation (on income) cannot be used if, apart from Transportation Services, you also provide advertising services (i.e. Promotional Services provided to Uber).

- If you did not select this taxation method during the registration of your business activity, this method should be selected by the 20th day of the month following the month in which you started your business activity (or by the end of the calendar year if you started your activity in December). If you do not do it within the deadline, you come back to the method described in section 3.3.1 (progressive taxation).
- You cannot benefit from a joint tax return and some popular deductions (e.g. child relief).
- The tax rate of 8.5% may seem very preferential in comparison to the progressive or flat-rate taxation (on income) methods (17-32% and 19% respectively). However, it should be noted that you cannot deduct costs when you calculate the tax amount under this method (the tax deductible costs, if any, can significantly reduce the taxable base).

5.3.4. Tax card – applicable to Transportation Services only

If you provide Transportation Services you can choose the tax card method. You can choose (under certain requirements) this tax regime during your business activity registration via CEIDG.

This method should be selected by 20th January of the given year by informing the relevant tax office – you should complete and file with your tax office the PIT-16 form (you can also choose this tax regime during your business activity registration). If the tax office has been informed of that choice previously (with respect to previous years), you do not have to do it again.

Please note that the tax card taxation method cannot be used if apart from Transportation Services, you also provide advertising services (i.e. Promotional Services provided to Uber).

- The tax authorities will verify, if you are entitled to choose the tax card method. Once the verification is completed, the tax authorities will issue a formal decision. If positive, the tax authorities will determine the amount and the deadlines of the tax payments.
- Until the decision is issued, you are required to calculate and make payments according to the previously chosen method (please see above points: 5.3.1., 5.3.2 or 5.3.3).
- The tax amount does not depend on your income (revenue) generated from your business activity.
- Generally, the tax rate on taxi services depends on the number of inhabitants of the place, in which you decide to open the business. Tax rates may change every year. The rates for 2020 are as follows:

Number of inhabitants (amount in PLN)			
up to 25 000	from 25 000 to 100 000	from 100 000 to 500 000	more than 500 000
216	227	249	266
The above rates may be increased by 50%, if the business activities are performed together with other person (i.e. family members or spouse).			

- You are not allowed to deduct any business expenses under the tax card method (i.e. fuel, repair services, Electronic Services provided by Uber, etc.). You are not allowed to reconcile jointly with your spouse or to utilize other popular tax benefits.
- By applying this method you will be not obliged to keep accounting books, submit tax returns and also calculate and pay tax advances.
- You will be required to issue receipts by the cash register. When you provide services to Business Rider, you are obliged to issue an invoice or payment statement upon Rider’s request. Please see Annex I for the invoice requirements.

It is advised that you seek assistance in bookkeeping and reporting with an accounting office.

5.4. Exemplary calculations

We have prepared three exemplary calculations with respect to the taxation methods described under section 3. These calculations are based on the following assumptions:

Symbol	Category	Amount (in calendar year)
(A)	Taxable revenues	PLN 100,000
(B)	Tax-deductible costs	PLN 40,000*
(C)	Social security contributions	PLN 12,829.80**
(D)	Healthcare contributions	PLN 4,348.08**

Please note that potential deductions (e.g. child relief) were not taken into consideration. You can find the full information on tax deductions on the following website:

Based on the assumptions presented in the table above, the following are examples of tax liability calculation:

Method of taxation	Tax due***	Formula
Progressive taxation	PLN 3,146.00****	$[(A-B-C) \times \text{tax scale-D}]$
Flat rate taxation	PLN 4,614.00	$[(A-B-C) \times 19\%-D]$
Lump-sum tax	PLN 3,061.00	$[(A-C) \times 8,5\%-D]$
Tax card	From PLN 2,592.00 to 3,192.00	(from PLN 216 to 266) x 12 months

* Your taxable revenues can be reduced only by the costs incurred by you solely for generating income from your business activities.

** These are the minimal amounts of social security and healthcare contributions that you should pay in Poland.

*** The example formula includes round ups that are required for exact tax calculation.

**** The appropriate amount decreasing the tax due was deducted

5.5. Tax year and reporting

If you obtain income from your business activities you are obliged to pay monthly or quarterly (under certain conditions) tax advances. They should be paid by the 20th day of the month following the month/quarter for which the tax advance is due.

In case of tax card method, the tax is payable by 7th day of the month for a previous month (for December in should be paid by 28th December). The tax advances paid before receiving a positive decision on applying tax card, shall go towards the tax due from the decision.

- In case you apply the flat-rate taxation (on profit) method (section 5.3.2 above) or the taxation according to progressive method (section 5.3.1 above), your annual tax return should be submitted to the tax office by 30 April of the following year and any tax underpayment resulting from annual tax return should be paid by that date. Additionally, the annual return cannot be filed earlier than 15 February.
- The tax year is the calendar year.
- For the flat-rate taxation (on income) method (section 5.3.3 above) the filing deadline is 28(29) February of the following year and any tax underpayment should be paid by that date. Additionally, the annual return cannot be filed earlier than 15 February.
- For the tax card method (section 5.3.4 above) you are required to submit a declaration on the amount of the healthcare contribution deducted during a tax year (PIT-16A). The filling deadline is 31 January of the following year.
- The following tax form must be submitted to the tax office (depending on the taxation method you have chosen):

Taxation method	Form	Deadlines
Progressive taxation	PIT-36	15 February – 30 April
Flat rate taxation	PIT-36L	15 February – 30 April
Lump-sum tax	PIT-28	15 February – 28(29) February
Tax card	PIT-16A	31 January

Tax card	PIT-16	20 January (first year of applying of the tax card)
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- You can file the income tax return forms either on paper at the tax office (or by post) or electronically. For more information please visit the following website:

<https://www.podatki.gov.pl/pit/>

5.6. Tax payment

You are obliged to make your annual tax payment resulting from the annual tax return by the filing deadlines specified for each type of taxation. From January 1, 2020, payment of PIT is possible through individual tax accounts only (so called 'tax micro-accounts', Polish: 'mikrorachunek podatkowy').

- There are two ways to obtain a tax micro-account:
 - Use of the tax micro-account generator available on the website of the Ministry of Finance
<https://www.podatki.gov.pl/generator-mikrorachunku-podatkowego>
 - Visit any Polish tax office where the tax micro-account number will be issued without delay.
- Generating and servicing the tax micro-account does not involve any additional costs and you will only be required to present your PESEL number (in case of the natural persons) or the tax identification number (in case of the organizations).
- The tax micro-account can only be used for PIT and VAT payments. The process of refunding overpayments and taxes is not going to change as it will be carried out according to the current rules, e.g. using your settlement (current) account.

5.7. Social security & health insurance contributions

If you perform business activity (and are registered, see section 5.2. 'Business activity registration'), you are obliged to pay social security and healthcare contributions on a monthly basis. In principle, you can choose the amount of social security and labor fund contributions. However, please note that the amount cannot be lower than the statutory limit.

For people starting a business activity, the limit may be reduced under certain circumstances during the first 24 months. In case of entrepreneurs whose income does not exceed PLN 120,000 in a calendar year, it is also possible to pay reduced contributions for the period of 36 months (Polish: "mały ZUS"). For more information please visit the following website:

<https://www.zus.pl/baza-wiedzy/skladki-wskazniki-odsetki/skladki/wysokosc-skladek-na-ubezpieczenia-spoleczne#5>

- The current amounts of minimum social security contributions change each year. These amounts are published and updated on the abovementioned website.
- The calculation basis for healthcare contributions for the given year is 75% of the average monthly salary in the enterprise sector (this number is periodically announced by the national Central Statistical Office) in the fourth quarter of the previous year.
- Healthcare contribution amounts to 9% (7.75% is tax-deductible). The current healthcare contribution amount is published on the abovementioned website.
- You must pay your social security contributions by the 10th day of the following month. Please note that you have to pay your social security contributions each month.

Annex I: Invoicing requirements & tax compliance forms

General VAT invoice requirements	
•	Your full legal name and address;
•	Your VAT identification number;
•	The legal form of your business;
•	The place of the legal seat of your business;
•	The full legal name and address of the Rider;
•	The VAT identification number of the Rider;
•	The invoice date / date invoice issued;
•	Sequential invoice number;
•	Description of services (e.g. Transportation Services);
•	The date when the Transportation Services takes place;
•	The extent of the services rendered (e.g. distance covered in km);
•	Unit of measurement (e.g. km);
•	Net amount per em (e.g. price per km);
•	Discounts / rebates;
•	Total net taxable amount per VAT rate;
•	The VAT rate;
•	The total VAT amount payable;
•	Total gross amount;
•	Total VAT amount in the national currency of the country where the transaction occurs (e.g. PLN);
•	Net sales value (net value of services rendered)
•	Total VAT amount per VAT rate;
•	In case of reverse charge, the invoice should include the following statement: 'ODWROTNE OBCIAZENIE' (i.e. 'reverse charge' in English). Please note that if a reverse charge applies there is no need to indicate VAT rates and VAT amounts on the invoice;
•	Reference to the appropriate provision in the EU VAT Directive, or reference to the appropriate provision in local VAT legislation, or any other indication that the supply is VAT exempt (i.e. VAT exemption for the taxpayers who did not exceed the revenue threshold of PLN 200,000 in a given year).

It is possible to issue a simplified invoice to the Rider if the invoice amount including VAT is below PLN 450 (EUR 100). Please see the simplified invoice requirements below.

General VAT invoice requirements	
•	Your VAT identification number;
•	The VAT identification number of the Rider;
•	The invoice date / date invoice issued;

•	Sequential invoice number;
•	Description of services (e.g. Transportation Services);
•	The date when the Transportation Services takes place;
•	Discounts / rebates;
•	Total gross amount;
•	In case of reverse charge, the invoice should include the following statement: 'ODWROTNE OBCIAZENIE' (i.e. 'reverse charge' in English). Please note that if a reverse charge applies there is no need to indicate VAT rates and VAT amounts on the invoice;

Annex II: Reporting transactions in the VAT return

DEKLARACJA JEST SKŁADANA WYŁĄCZNIE ZA POMOCĄ ŚRODKÓW KOMUNIKACJI ELEKTRONICZNEJ

www.podatki.gov.pl

1. Identyfikator podatkowy NIP podatnika	2. Nr dokumentu	3. Status
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VAT-7 DEKLARACJA DLA PODATKU OD TOWARÓW I USŁUG

za 4. Miesiąc 5. Rok
2 0 2 0

Podstawa prawna: Art. 99 ust. 1 ustawy z dnia 11 marca 2004 r. o podatku od towarów i usług (Dz. U. z 2018 r. poz. 2174, z późn. zm.), zwanej dalej „ustawą”.
Składający: Podatnicy, o których mowa w art. 15 ustawy, obowiązani do składania deklaracji za okresy miesięczne zgodnie z art. 99 ust. 1 ustawy.

A. MIEJSCE I CEL SKŁADANIA DEKLARACJI

6. Urząd skarbowy, do którego adresowana jest deklaracja	7. Cel złożenia formularza (zaznaczyć właściwy kwadrat): <input type="checkbox"/> 1. złożenie deklaracji <input type="checkbox"/> 2. korekta deklaracji ¹⁾
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B. DANE IDENTYFIKACYJNE PODATNIKA

* - dotyczy podmiotów niebędących osobami fizycznymi ** - dotyczy podmiotów będących osobami fizycznymi

8. Rodzaj podatnika (zaznaczyć właściwy kwadrat):
 1. podatnik niebędący osobą fizyczną 2. osoba fizyczna

9.

C. ROZLICZENIE PODATKU NALEŻNEGO

	Podstawa opodatkowania w zł	Podatek należny w zł
1. Dostawa towarów oraz świadczenie usług na terytorium kraju, zwolnione od podatku	10.	
2. Dostawa towarów oraz świadczenie usług poza terytorium kraju	11.	
2a. w tym świadczenie usług, o których mowa w art. 100 ust. 1 pkt 4 ustawy	12.	
3. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 0%	13.	
3a. w tym dostawa towarów, o której mowa w art. 129 ustawy	14.	
4. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 5%	15.	16.
5. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 7% albo 8%	17. Trans. 1A (net amount)	18. Trans. 1A (VAT amount)
6. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 22% albo 23%	19. Trans. 1B (net amount)	20. Trans. 1B (VAT amount)
7. Wewnątrzwspólnotowa dostawa towarów	21.	
8. Eksport towarów	22.	
9. Wewnątrzwspólnotowe nabycie towarów	23.	24.
10. Import towarów podlegający rozliczeniu zgodnie z art. 33a ustawy	25.	26.
11. Import usług z wyłączeniem usług nabywanych od podatników podatku od wartości dodanej, do których stosuje się art. 28b ustawy	27.	28.
12. Import usług nabywanych od podatników podatku od wartości dodanej, do których stosuje się art. 28b ustawy	29.	30.
13. Dostawa towarów oraz świadczenie usług, dla których podatnikiem jest nabywca zgodnie z art. 17 ust. 1 pkt 7 lub 8 ustawy (wypełnia dostawca)	31.	
14. Dostawa towarów, dla których podatnikiem jest nabywca zgodnie z art. 17 ust. 1 pkt 5 ustawy (wypełnia nabywca)	32.	33.
15. Dostawa towarów oraz świadczenie usług, dla których podatnikiem jest nabywca zgodnie z art. 17 ust. 1 pkt 7 lub 8 ustawy (wypełnia nabywca)	34.	35.

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16. Kwota podatku należnego od towarów i usług objętych spisem z natury, o którym mowa w art. 14 ust. 5 ustawy	36.
17. Zwrot odliczonej lub zwróconej kwoty wydatkowanej na zakup kas rejestrujących, o którym mowa w art. 111 ust. 6 ustawy	37.
18. Kwota podatku należnego od wewnątrzspółnotowego nabycia środków transportu, wykazanego w poz. 24, podlegająca wpłacie w terminie, o którym mowa w art. 103 ust. 3, w związku z ust. 4 ustawy	38.
19. Kwota podatku od wewnątrzspółnotowego nabycia towarów, o których mowa w art. 103 ust. 5a ustawy, podlegająca wpłacie w terminach, o których mowa w art. 103 ust. 5a i 5b ustawy	39.
Razem: (Poz. 40 = suma kwot z poz. 10, 11, 13, 15, 17, 19, 21, 22, 23, 25, 27, 29, 31, 32 i 34. Poz. 41 = suma kwot z poz. 16, 18, 20, 24, 26, 28, 30, 33, 35, 36 i 37 pomniejszona o kwotę z poz. 38 i 39)	40. 0 41. 0

D. ROZLICZENIE PODATKU NALICZONEGO**D.1. PRZENIESIENIA**

Podatek do odliczenia w zł

Kwota nadwyżki z poprzedniej deklaracji

Kwota z poz. "Kwota do przeniesienia na następny okres rozliczeniowy" z poprzedniej deklaracji lub wynikająca z decyzji.

42.

D.2. NABYCIE TOWARÓW I USŁUG ORAZ PODATEK NALICZONY Z UWZGLĘDNIENIEM KOREKT

Wartość netto w zł

Podatek naliczony w zł

Nabycie towarów i usług zaliczanych u podatnika do środków trwałych

43.

44.

Nabycie towarów i usług pozostałych

45.

Trans. 1C (net amount)

Trans. 1C (VAT amount)

46.

D.3. PODATEK NALICZONY - DO ODLICZENIA (w zł)

Korekta podatku naliczonego od nabycia środków trwałych

47.

Korekta podatku naliczonego od pozostałych nabyć

48.

Korekta podatku naliczonego, o której mowa w art. 89b ust. 1 ustawy

49.

Korekta podatku naliczonego, o której mowa w art. 89b ust. 4 ustawy

50.

Razem kwota podatku naliczonego do odliczenia

51.

Należy wpisać sumę kwot z poz. 42, 44, 46, 47, 48, 49 i 50.

0

E. OBLICZENIE WYSOKOŚCI ZOBOWIĄZANIA PODATKOWEGO LUB KWOTY ZWROTU (w zł)

Kwota wydatkowana na zakup kas rejestrujących, do odliczenia w danym okresie rozliczeniowym

Kwota wykazana w poz. 52 nie może być wyższa od różnicy kwot z poz. 41 i 51.

Jeżeli różnica kwot pomiędzy poz. 41 i 51 jest mniejsza lub równa 0, wówczas należy wpisać 0.

52.

Kwota podatku objęta zaniechaniem poboru

Kwota ta nie może być wyższa niż różnica pomiędzy kwotą z poz. 41 a sumą kwot z poz. 51 i 52.

Jeżeli różnica kwot pomiędzy poz. 41 i 51, pomniejszona o kwotę z poz. 52 jest mniejsza od 0, wówczas należy wpisać 0.

53.

Kwota podatku podlegającego wpłacie do urzędu skarbowego

Jeżeli różnica kwot pomiędzy poz. 41 i 51 jest większa od 0, wówczas poz. 54 = poz. 41 - poz. 51 - poz. 52 - poz. 53, w przeciwnym wypadku należy wpisać 0.

54.

0

Kwota wydatkowana na zakup kas rejestrujących, przysługująca do zwrotu w danym okresie rozliczeniowym

55.

Nadwyżka podatku naliczonego nad należnym

Jeżeli różnica kwot pomiędzy poz. 51 i 41 jest większa lub równa 0, wówczas poz. 56 = poz. 51 - poz. 41 + poz. 55, w przeciwnym wypadku należy wpisać 0.

56.

0

Kwota do zwrotu na rachunek bankowy wskazany przez podatnika

57.

w tym kwota do zwrotu

58. na rachunek VAT

59. w terminie 25 dni (art. 87 ust. 6 ustawy)

60. w terminie 60 dni

61. w terminie 180 dni

Kwota do przeniesienia na następny okres rozliczeniowy
Od kwoty z poz. 56 należy odjąć kwotę z poz. 57.

62.

0

F. INFORMACJE DODATKOWE

Podatnik wykonywał w okresie rozliczeniowym czynności, o których mowa w (zaznaczyć właściwe kwadraty):

63.

 art. 119 ustawy

64.

 art. 120 ust. 4 lub 5 ustawy

65.

 art. 122 ustawy

66.

 art. 136 ustawyVAT-7₍₂₀₎

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67. Podatnik korzysta z obniżenia zobowiązania podatkowego, o którym mowa w art. 108d ustawy <input type="checkbox"/> tak		68. Podatnik wnioskuje o zwrot podatku na rachunek VAT (wykazany w poz. 58) <input type="checkbox"/> tak	
69. Podatnik wystawił w okresie rozliczeniowym fakturę, o której mowa w art. 106e ust. 1 pkt 18a ustawy <input type="checkbox"/> tak			
G. INFORMACJA O ZAŁĄCZNIKACH Do niniejszej deklaracji dołączono (zaznaczyć właściwy kwadrat):			
70. Zawiadomienie o skorygowaniu podstawy opodatkowania oraz kwoty podatku należnego (VAT-ZD) <input type="checkbox"/> 1. tak <input type="checkbox"/> 2. nie			
H. DANE KONTAKTOWE PODATNIKA LUB OSOBY REPREZENTUJĄCEJ PODATNIKA			
71. Imię		72. Nazwisko	
74. Telefon kontaktowy		75. Data wypełnienia (dzień - miesiąc - rok)	
73. Adres e-mail			

1) Zgodnie z art. 81 ustawy z dnia 29 sierpnia 1997 r. – Ordynacja podatkowa (Dz. U. z 2019 r. poz. 900, z późn. zm.).

Pouczenia

W przypadku niewpłacenia w obowiązującym terminie kwoty z poz. 54 lub wpłacenia jej w niepełnej wysokości, niniejsza deklaracja stanowi podstawę do wystawienia tytułu wykonawczego zgodnie z art. 3a § 1 pkt 1 ustawy z dnia 17 czerwca 1966 r. o postępowaniu egzekucyjnym w administracji (Dz. U. z 2019 r. poz. 1438, z późn. zm.).

Za podanie nieprawdy lub zatajenie prawdy i przez to narażenie podatku na uszczuplenie grozi odpowiedzialność przewidziana w Kodeksie karnym skarbowym.

Annex III: SAF-T .xml file visualization

JPK_VAT

JEDNOLITY PLIK KONTROLNY DLA EWIDENCJI ZAKUPU I SPRZEDAŻY VAT

Podstawa prawna: Art. 193 a § 2 ustawy z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2015 r. poz. 613, z późn. zm.).

A. DANE IDENTYFIKUJĄCE PLIK KONTROLNY

1. Data i czas wytworzenia pliku kontrolnego	
2. Cel złożenia pliku <input type="checkbox"/> 1. złożenie <input type="checkbox"/> 2. korekta nr:	3. Tryb wysyłki <input type="checkbox"/> 1. cykliczna <input type="checkbox"/> 2. dla celów kontroli
4. Data początkowa okresu, którego dotyczy plik	5. Data końcowa okresu, którego dotyczy plik
6. Nazwa systemu. 7 którego pochodzą dane	

B. DANE PODMIOTU

7. Identyfikator podatkowy NIP
8. Nazwa pełna
9. Adres e-mail

C. SUMY KONTROLNE DLA EWIDENCJI SPRZEDAŻY VAT

Liczba wierszy ewidencji sprzedaży w okresie, którego dotyczy plik	
Podatek należny wg ewidencji sprzedaży w okresie, którego dotyczy plik	Sum of VAT due

C.1. PODATEK NALEŻNY (numeracja pól wg deklaracji VAT-7)

	Podstawa opodatkowania	Podatek należny
1. Dostawa towarów oraz świadczenie usług na terytorium kraju, zwolnione od podatku	10.	
2. Dostawa towarów oraz świadczenie usług poza terytorium kraju	11.	
2a. w tym świadczenie usług, o których mowa w art.100 ust.1 pkt 4 ustawy	12.	
3. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 0%	13.	
3a. w tym dostawa towarów, o której mowa w art.129 ustawy	14.	
4. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 5%	15.	16.
5. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 7% albo 8%	17. 1A net amount	18. 1A VAT amount
6. Dostawa towarów oraz świadczenie usług na terytorium kraju, opodatkowane stawką 22% albo 23%	19. 1B net amount	20. 1B net amount
7. Wewnątrzwspólnotowa dostawa towarów	21.	
8. Eksport towarów	22.	
9. Wewnątrzwspólnotowe nabycie towarów	23.	24.
10. Import towarów podlegający rozliczeniu zgodnie z art.33a ustawy	25.	26.

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11. Import usług z wyłączeniem usług nabywanych od podatników podatku od wartości dodanej, do których stosuje się art.28b ustawy	27.	28.
12. Import usług nabywanych od podatników podatku od wartości dodanej, do których stosuje się art.28b ustawy	29.	30.
13. Dostawa towarów oraz świadczenie usług, dla których podatnikiem jest nabywca zgodnie z art.17 ust.1 pkt 7 lub 8 ustawy (wypełnia dostawca)	31.	
14. Dostawa towarów, dla których podatnikiem jest nabywca zgodnie z art.17 ust.1 pkt 5 ustawy (wypełnia nabywca)	32.	33.
15. Dostawa towarów oraz świadczenie usług, dla których podatnikiem jest nabywca zgodnie z art.17 ust.1 pkt 7 lub 8 ustawy (wypełnia nabywca)	34.	35.
16. Kwota podatku należnego od towarów i usług objętych spisem z natury, o którym mowa w art.14 ust.5 ustawy		36.
17. Zwrot odliczonej lub zwróconej kwoty wydatkowanej na zakup kas rejestrujących, o którym mowa w art.111 ust.6 ustawy		37.
18. Kwota podatku należnego od wewnątrzwspólnotowego nabycia środków transportu, wykazanego w poz.24, podlegająca wpłacie w terminie, o którym mowa w art.103 ust.3, w związku z ust.4 ustawy		38.
19. Kwota podatku od wewnątrzwspólnotowego nabycia paliw silnikowych, podlegająca wpłacie w terminach, o których mowa w art.103 ust.5a i 5b ustawy		39.

D. SUMY KONTROLNE DLA EWIDENCJI ZAKUPU VAT

Liczba wierszy ewidencji zakupu w okresie, którego dotyczy plik	
Razem kwota podatku naliczonego do odliczenia w okresie, którego dotyczy plik	Sum of VAT reclaimed

D.1. PODATEK NALICZONY (numeracja pól wg deklaracji VAT-7)

	Wartość netto	Podatek naliczony
Nabycie towarów i usług zaliczanych u podatnika do środków trwałych	43.	44.
Nabycie towarów i usług pozostałych	45. 1C (net amount)	46. 1C (VAT amount)
Korekta podatku naliczonego od nabycia środków trwałych		47.
Korekta podatku naliczonego od pozostałych nabyć		48.
Korekta podatku naliczonego, o której mowa w art.89b ust.1 ustawy		49.
Korekta podatku naliczonego, o której mowa w art.89b ust.4 ustawy		50.