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Electronic Register of VAT Invoices

From 1 January 2018, every active VAT payer is obliged to keep an electronic register in the form of sales & purchase records and submit them as a Standard Audit File (JPK in Polish) to tax audit authorities. The change consists in embracing micro-entrepreneurs with the obligation to provide data in such a form. In addition, from July 2018, each of them shall need to possess, in case of a tax audit, its business records in the JPK format that is specified in the Act.

