



ACCOUNTING



OBLIGATION TO USE THE SPLIT PAYMENT METHOD

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THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK



OBLIGATION TO USE THE SPLIT PAYMENT METHOD

Some products and services are subject to the obligation to apply the split payment method, which results from art. 108a of the VAT Act, appendix no. 15. When making payments for goods or services listed in this appendix, documented by an invoice in which the total amount due exceeds **PLN 15,000.00**, taxpayers are obliged to apply the split payment mechanism.

On the other hand, a taxpayer who is obliged to issue an invoice, is obliged to accept payment of the amount of receivables resulting from that invoice using the split payment mechanism. Invoices should be tagged "split payment mechanism" under pain of additional tax liability. Lack of such a tagging will result in a sanction amounting to **30%** of the VAT amount indicated in the invoice, unless the receivable was paid using the split payment mechanism.

The application of the split payment mechanism will be based on the following:

- the payment of the amount corresponding to all or part of the tax amount resulting from the invoice received is made to the VAT account,
- the payment of all or part of the amount corresponding to the net sales value resulting from the invoice received is made to a bank account or an account in a co-operative savings and credit union for which a VAT account is kept or is otherwise settled.

The split payment mechanism for goods other than those listed in Annex 15 to the Act is still not mandatory, but the legislator has provided for a number of incentives for these transactions to convince taxpayers to use this form of settlement. These incentives are as follows:

- abandoning the principle of joint and several liabilities,
- abandoning the imposition of additional tax liability,
- no use of increased interest from the VAT tax debts (up to **150%** of the standard rate),
- accelerated refund of excess input VAT.

Deposits and withdrawals

The VAT account will allow to deposit only cash from:

- the payment corresponding to the amount of VAT paid to the supplier of goods or the service provider using a dedicated transfer message,
- VAT amount refund:
 - » in the case of issuing a corrective invoice, using a dedicated transfer message,
 - » by the tax office.

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